



Commitment or Control? HRM Practices in Female and Male-led Small Businesses

Ingrid Verheul¹

Rotterdam School of Management, Erasmus University, Rotterdam, the Netherlands

Abstract: Employee relations in small and medium-sized enterprises (SMEs) are often determined by the owner-manager who is faced with a trade-off between maintaining control and creating a positive and stimulating work environment to enhance employee commitment. This study investigates this trade-off in companies managed by female and male entrepreneurs. To test for gender differences use is made of a sample of 555 SMEs (with less than 100 employees) in the Netherlands. Contrary to what is generally believed, it is found that employee relations in female-led firms are more control-oriented than those in male-led firms. More specifically, female-led firms are more likely to be characterized by centralized decision-making and direct supervision of the production process.

Keywords: gender, entrepreneurship, human resource management, commitment, control

Acknowledgements/Funding: The author would like to thank Paul Boselie, Martin Carree, Jan de Kok, Jaap Paauwe, Gavin Reid, André van Stel, Roy Thurik and Lorraine Uhlaner for their helpful comments. Ingrid Verheul acknowledges financial support by the Fund Schiedam Vlaardingen e.o. and the Trust Fund Rotterdam.

1. Introduction

Research on human resource management (HRM) has been conducted mainly within the context of large corporate environments. Therefore, our view of employee relations in small and medium-sized enterprises (SMEs) is largely shaped by what we know about HRM practices in large firms. In the last decade, however, there has been more attention for the structuring of the employer-employee relationship in entrepreneurial firms (Tansky and Heneman, 2006; Barrett and Mayson, 2008; Giaouque et al., 2010; Saridakis et al., 2013; Atkinson et al., 2016; Garavan et al., 2016; Harrison et al., 2016; Lai et al., 2017; Dundon and Wilkinson, 2018; Hunt and Hayward, 2018). Kuratko (2006, p. 485) labeled human resource management as one of the important emerging themes in entrepreneurship research.

Existing research shows important differences between large and small(er) firms in terms of the shaping of HRM (Heneman et al., 2000; Baron, 2003; Curran and Blackburn, 2001). For example, in comparison to large firms, small firms tend

1. Rotterdam School of Management, Erasmus University Rotterdam, P.O. Box 1738, 3000 DR Rotterdam, the Netherlands. Phone: +31 (0)10 4081422. Email: iverheul@rsm.nl

to be characterized by a lack of formally developed HRM practices (Storey, 2004; Hornsby and Kuratko, 1990; Deshpande and Golhar, 1994; Marlow and Patton, 1993; de Kok et al., 2006). They also experience more difficulties retaining and motivating qualified and highly skilled employees (Barber et al., 1999; Bacon and Hoque, 2005). As compared to large firms, employee relations in SMEs are often determined by the owner-manager instead of being contracted out to a specialized agency or department (Goffee and Scase, 1995). Hence, in small firms the founder has an important say in how HRM practices are shaped (Baron et al., 1999). Therefore, it can be expected that the personal characteristics of the founder or owner-manager of a small firm exert influence on the structuring of HRM practices. It has been widely acknowledged that there are gender differences in entrepreneurship (Minniti, 2009). The present study empirically investigates the effect of the gender of the owner-manager on employee relations in entrepreneurial firms. This is a neglected area of study in both areas of entrepreneurship and management. In entrepreneurship we see a vast number of studies investigating gender differences but, thus far, there has been only limited attention for how female and male owner-managers in entrepreneurial ventures deal with personnel issues (Brush, 1992). Among the few exceptions are studies by Mukhtar (2002) and Verheul et al. (2002). In management studies attention has been paid to gender differences, but most of these studies focus on managers in large firms rather than on owner-managers in smaller entrepreneurial enterprises.² Furthermore, evidence of gender differences in management and leadership has yielded ambiguous results, with some studies pointing at the existence of a distinct female style (Bass et al., 1996; Eagly et al., 2003), whereas others suggest that there is no evidence for gender differences (Dobbins and Platz, 1986; Powell, 1990; Eagly and Johnson, 1990). Vecchio (2002) attributes this lack of consistency to the fact that these studies often ignore contextual factors. The contribution of the present study lies in the investigation of the relatively unexplored topic of HRM practices in female- and male-led entrepreneurial firms, while controlling for possible spurious effects of contextual factors.

Considering the broad scope of the field of HRM and the aim of creating a better understanding of how female and male owner-managers shape HRM practices, this study takes a specific approach to HRM. That is, it distinguishes between practices that are aimed at maintaining control, and those that enhance employee commitment. The reason for choosing this distinction is that owner-managers in entrepreneurial firms are often confronted with a trade-off between maintaining control and maintaining positive working relationships (Goffee and Scase, 1995; Nadin and Cassell, 2007). Although the present study adopts this

2. From a general perspective it can be argued that in the management literature attention is paid to the role of gender at the level of the work force (Baron et al., 1999; Davies and Thomas, 2000) or that of (top) management in larger organizations (Bass and Avolio, 1994; Dwyer et al., 2003), thereby neglecting the role gender may have in explaining the behavior of owner-managers who shape the employee relations in entrepreneurial ventures.

dualistic approach to the structuring of HR relations, distinguishing between 'soft' and 'hard' forms of human resource management, at the same time it is acknowledged that there will be other ways of categorizing HR practices that are not necessarily limited to two types of HRM (e.g., Snell, 1992; Burton, 2001) and that the practice of HRM in organizations is more diverse and complex. In the present study the distinction between commitment and control is merely the lens through which we explore gender differences in HRM in small firms.

The remainder of this paper is structured as follows. In the next section the dimensions of control and commitment are discussed in detail. Subsequently, attention is paid to possible gender effects on HRM. The final three sections are devoted to the methodology, data analysis and results, and the discussion and conclusion of the study, respectively.

2. Creating Commitment or Strengthening Control?

The distinction between commitment and control in employee relations is rooted in earlier work, including that on autocratic versus democratic decision-making (Lewin and Lippitt, 1938), the distinction between Theory X and Y (McGregor, 1960), mechanistic versus organic organizations (Burns and Stalker, 1961), task-oriented versus interpersonal-oriented leadership (Blake and Mouton, 1964), and transactional versus transformational leadership (Bass et al., 1996). Several scholars have distinguished between control and commitment (or hard versus soft models of HRM) as two distinct ways in which employee attitudes and behaviors can be influenced within an organization (Beer et al., 1984; Walton, 1985; Arthur, 1992, 1994). It has been argued that, whereas the 'hard' model emphasizes the individual employee as a 'resource', the 'soft' model focuses on the 'human' aspect (Truss et al., 1997). Following Arthur (1994), in the present study we refer to the distinction between control and commitment HR systems.

The main function of the control HRM practices is to reduce direct labor costs and other employment-related expenditures, such as expenses on training and development (Arthur, 1992; 1994). These control practices are based on Taylor's principles of scientific management (Beer et al., 1984; Truss et al., 1997) and can achieve efficiency in managing the workforce through enforcing employee compliance with specified rules and procedures, and using measurable output criteria as a basis for assessment (Eisenhardt, 1985; Walton, 1985). Commitment maximizing HR practices are aimed at encouraging employee behaviors and decisions that are in line with the company's goals, i.e., creating attitudinal commitment (Allen and Meyer, 1990). These practices develop commitment so that behavior is self-regulated rather than being controlled by external pressures, in the form of rewards or sanctions (Wood, 1996). Managers facilitate rather than supervise, thereby placing an emphasis on employee development and trust.

For the purpose of the present study (i.e., exploring gender differences in the structuring of HRM practices in small firms), HR practices are classified into control-and commitment-oriented practices. Basis for this classification of HR practices is the work of several scholars who proposed, or worked with, the distinction between control and commitment HR systems (e.g., Beer et al., 1984; Arthur, 1992, 1994; Walton, 1985; Godard, 1998).

2.1. A Classification of HR Practices

Arthur (1992) distinguishes between different ‘industrial relations’ functions that can be classified along the lines of cost reduction and commitment maximization, including the organization of work, employee relations, staffing and supervision, training, and compensation.

In terms of the *organization of work*, cost reduction systems (control HRM systems) are characterized by narrowly defined tasks, whereas commitment maximizing systems (commitment HRM systems) are characterized by broadly defined tasks (Arthur, 1992; Beer et al., 1984). Division of work into small, well-defined and fixed jobs increases control as individual employees can easily be held accountable for their work. Furthermore, narrow and well-specified job tasks have several cost advantages, including lower labor costs (Arthur, 1992, p. 490). These lower labor costs can be ascribed to a lower level of skill requirements of employees to perform the tasks. This does not only reduce wage levels to attract and retain qualified personnel, it also reduces training costs. Broadly defined jobs will create more commitment among employees as they are involved in the business process as a whole (as opposed to just one element) which makes them feel more responsible for, and more connected to, the business (Walton, 1985). Whereas in control HR systems employees are often specialized with little opportunity to grow beyond that specialization, employees in commitment HR environments are stimulated to learn about the different steps in the production process through, for example, job rotation (Beer et al., 1984). Broad jobs often combine planning and implementation and leave room for improvement rather than just maintaining operations (Walton, 1985). Hence, the high degree of decentralization in commitment HR systems induces employee commitment because individuals themselves have a say in what tasks they perform and how they perform them. Indeed, Rubery et al. (2002) argue that commitment is stimulated if employees are free to determine work content and work autonomously.

With respect to *employee relations* it can be argued that, as opposed to control HR systems, in commitment HR systems employee involvement extends beyond the immediate work environment and also includes influence on strategic or management decision-making. Offering employees high levels of involvement

can be seen as a way to attract, motivate and retain qualified employees who will be committed to company goals (Arthur, 1992).

Because the nature of work is different in commitment and control HR systems, so is *staffing and supervision*. Because of the broad job descriptions in commitment HR systems, teams, and not individuals, are held accountable for performance (Walton, 1985). In this environment employees will work in self-managed teams where supervision and performance evaluation will occur through peers (i.e., co-workers) rather than via direct supervision by a hierarchical distant manager (Beer et al., 1984). A positive side-effect is that being part of a team enhances the feelings of attachment and can lead to a decrease in absenteeism (Pfeffer, 1998). In commitment-oriented HR systems management facilitates rather than supervises employees and the focus is on lateral coordination dependent upon shared goals and expertise, rather than on status and formal position (Walton, 1985). In such environments it can be expected that procedures are more flexible and less formally structured (Beer et al., 1984). In this respect Truss et al. (1997, p. 54) argue that: “*Soft HRM is associated with the goals of flexibility and adaptability*”, which points at the necessity of flexible organization.

As broader jobs require more (general) skills and knowledge, commitment-oriented work environments will hire more highly skilled staff, and invest more in *training* than in control-oriented environments. Not only will there be more focus on training of personnel, also the focus of the training will be different. Assuming the importance of a broad employability of employees in the business, the focus in commitment HR systems will be more on general training rather than on specific training (Arthur, 1992). Training is thus more likely to go beyond the immediate job description of the employees.

Finally, the degree and type of financial *compensation* will be different in commitment and control HR systems. Whereas in the former environment pay occurs on the basis of specific job content, in the latter it is based on skills mastered (Beer et al., 1984). Arthur (1992) adds that in commitment oriented environments there are more extensive benefits, wages are relatively high, and it is less likely that there are incentive-based rewards. Instead, stock ownership is a common feature.

An overview of the structuring of HRM practices according to control and commitment is presented in Table 1.

Table 1: Structuring of HR practices according to commitment and control

COMMITMENT	CONTROL
Organization of work	
Broadly defined jobs	Narrowly defined jobs
Job rotation	Job specialization
Decentralization	Centralization
Employee relations	
High employee participation	Low employee participation
Staffing and supervision	
High-skilled staff	Low-skilled staff
Indirect or peer supervision	Direct or close supervision
Team is responsible	Individual is responsible
Lateral coordination	Reinforces hierarchy
Flexible informal structures ^a	Formal procedures ^a
Training	
Structured learning (explicit attention) ^b	'Learning-by-doing' (no explicit attention) ^b
General training	Specific training
Compensation	
High average employment costs	Low average employment costs
Pay based on skills mastered	Pay based on job content
No / low incentive payments	Incentive payments

^a Beer et al. (1984, p. 167) distinguish between '*Assignment of overtime or transfer by rule book*' and '*Team assigns members to cover vacancies in flexible fashion*'. Here this distinction is extended to formalization. Not only vacancies and/or overtime can be dealt with through more formal or informal practices, this is also true for other organizational practices. For instance, Arthur (1994) refers to formal grievance procedures (from the perspective of due process).

^b In Beer et al. (1984) a distinction is made between '*no career development*' and '*concern for learning and growth*'. Because in the contemporary knowledge economy learning has become inevitable, here a distinction is made between structured learning (or explicit attention paid to learning) and learning by doing (i.e., learning related to and as part of the job).

The structuring of employee relations is likely to affect firm outcomes in terms of efficiency, labor productivity, employee development and satisfaction (Legge, 1995; Guthrie et al., 2002). Although several scholars acknowledge the importance of high-commitment HRM for firm performance (Huselid, 1995; MacDuffie, 1995; Ichniowski et al., 1997), establishing a link between employee commitment and firm performance is not within the scope of the present paper.

While the distinction between soft and hard models of HRM is primarily used in normative studies (Truss et al., 1997), the present study uses this dualistic approach to HRM to create a better insight into gender differences in the structuring of human resources in entrepreneurial firms. It takes a descriptive

rather than a normative approach to HRM and does not pass judgment on the relative importance of commitment or control-oriented HRM systems.

2.2. A Critical Note

The classification of HR practices along the lines of commitment and control suggests that organizations can be seen as a bundle of human resources that ‘as a whole’ influence organizational performance. This would imply an internal fit (i.e., matching between HR policy and a firm’s strategy) and, consequently, that all HR practices within an organization are either control- or commitment-oriented. In practice, however, organizations can implement a mix of practices and the separate HR practices may not add up to a coherent system. Several studies have shown a diversity of implemented HR practices in both large and small organizations. For example, in their study Truss et al. (1997) find that there are no ‘pure’ examples of what they call ‘soft’ and ‘hard’ models of human resource management. More specifically, ‘soft’ HRM appeared to have the dual aim of improving both competitive advantage and individual development (Truss et al., 1997, p. 69). According to Walton (1985) organizations may be in a transition stage from control to commitment, gradually adopting a more commitment-oriented approach. Finally, in the context of small-and medium-sized firms, Duberley and Walley (1995) show that the majority of these firms do not adopt a coherent strategic HRM approach, and that in practice there is a wide variety of HR practices.

Another criticism is that control and commitment HR practices are not necessarily mutually exclusive. In fact, some HR practices may enhance both control and commitment. For example, attention for employee development may stimulate both control (it lowers monitoring costs and at the same time it increases performance) and commitment (employees feel valued and are willing to put in more effort). According to Truss et al. (1997, p. 69) the aim of training programs may not be the development of the individual employee per se, but rather ensuring that employees have the right skills to do their jobs and improve organizational performance. In this case individual development is a side-effect rather than the main aim. In addition, a formalized organizational structure and procedures may, on the one hand, increase control over employees and the production process (there is a larger distance and a more formal relationship between employer and employees) and, on the other hand, may enhance commitment through ensuring equal and fair treatment of employees and providing (institutionalized) opportunities for training and development.

A final critical note relates to the assumption that commitment and control are two sides of a single continuum. HRM practices may be classified along different lines than that of commitment and control. For example, Godard (1998) distinguishes between three (rather than two) objectives of HRM, including cost,

output and labor relations objectives.³ Whereas the first two appear in line with control and commitment, respectively, the latter is a separate category focusing on worker attitudes, absenteeism, union influence and the union-management relationship. Burton (2001) even distinguishes between five employment models based on the structuring of three human resource dimensions: attachment, coordination and control, and selection.

Despite the above critique and in order not to further complicate the discussion, the present study will adhere to the dual classification of HR practices according to commitment and control. Since this study is not normative (but descriptive) in nature, and its sole aim is to investigate gender differences in the structuring of HR practices in small entrepreneurial firms, this can be considered an appropriate strategy. Furthermore, the problem of a lack of coherence in HR systems is averted as we focus on the degree to which individual HR practices are commitment-or control-oriented, instead of focusing on the HR system as a whole.

3. Gender and the Commitment-Orientation of HRM

Instrumental, transactional, task-oriented or autocratic styles are often referred to as ‘masculine’ styles, whereas interpersonally oriented, charismatic, transformational or democratic styles tend to be labeled as ‘feminine’ styles that allow for participation and sharing power and information. Although this is stereotyping and the dichotomy of styles does not necessarily coincide with biological sex, most existing studies assert that women are more likely than men to adopt a ‘feminine’ style (Chaganti, 1986; Bass et al., 1996; Yammarino et al., 1997; Druskat, 1994). Nevertheless, Mukhtar (2002) does not find support for a comprehensive ‘feminine’ leadership style among women. Because the ‘feminine’ style (more likely to be adopted by women than men) closely resembles that of commitment-orientated HRM practices, it may be expected that employee relations in female-led entrepreneurial ventures are more commitment-oriented than in male-led ventures.

With respect to the separate HRM dimensions (as proposed in Table 1), there is some support that women structure the employee relations in their firms according to the commitment strategy. It has been argued that female managers are more likely to have employees participate in decision-making (Jago and Vroom, 1982; Neider, 1987; Stanford et al., 1995), tend to stimulate and value social relationships with employees (Verheul et al., 2002), emphasize relationships instead of hierarchy and delegate responsibilities (Buttner, 2001;

3. Whereas the first two appear in line with control and commitment, respectively, the latter is a separate category focusing on worker attitudes, absenteeism, union influence and the union-management relationship. Note that unions often do not play a role in small firms, which is the focus of the present study.

Brush, 1992). Furthermore, Whittington et al. (2004) argue there is a relationship between a transformational leadership style, often ascribed to female managers, and job enrichment. Although most studies suggest that female managers are more commitment-oriented than male managers, Mukhtar (2002) finds that female owner-managers are less likely to consult employees on a regular basis and are less inclined to let employees make independent decisions. Eagly et al. (2003) argue that women may combine elements from the commitment and control-oriented style. As the bulk of the literature supports the notion that female managers are more commitment-oriented than male managers, the present study aims to test the hypothesis that HRM practices in entrepreneurial ventures of women are more commitment-oriented than those in ventures of men.

4. Methodology

4.1. Data Collection and Sample Characteristics

A sample is used of Dutch small firms participating in a longitudinal study conducted by EIM Business and Policy Research in the early 2000s. Every four months approximately 2,000 entrepreneurs participated in this panel. Participants were selected from a representative sample of the Dutch Chamber of Commerce. For this panel basic information is available on the business and its owner (collected via questionnaires once per year) as well as attitudes, behaviors and firm performance (collected three times per year by way of telephone interviews). The interviews were conducted with the owner or managing director of the business. Small firms usually have a single owner who is general manager (i.e., owner-manager). This is true for about 50 percent of all firms with less than 100 employees in the panel. Additionally, 35 percent has two owners and the rest has more than two owners.

The number of respondents participating at least once in the panel amounts to 3431 (3015 men, 416 women). With a percentage of about 12 percent, women are relatively underrepresented. The share of female entrepreneurs is about one-third in the Netherlands and worldwide.⁴ The relatively low share of women in the sample can be ascribed to the fact that the data are set up to include a minimum number of respondents per size class. In general, smaller firms (<10 employees) prevail and larger firms (>50 employees) only account for a relatively small percentage of all firms (EIM, 2007). The percentage of women in (top) management of larger companies is usually lower than that in owner-managed firms (Oakley, 2000; Eagly and Carli, 2003). The size class distribution of the

4. This information is derived from the OECD Labor Force Surveys.

panel is as follows: 0-10 employees (37.9 percent), 11-50 employees (36.8 percent) and 51 or more employees (25.3 percent).

The final sample consists of 555 respondents (524 men, 31 women). For them information is available for all relevant variables in the different measurement rounds. The relatively low percentage of women of about 6 percent in this sub-sample as compared to that of 12 percent in the initial sample can be explained by the lower percentage of service firms (38% versus 45%) and of firms with less than ten employees (27% versus 38%). Generally, women are relatively more likely to operate service firms with less than ten employees than men.

The dependent variable, commitment-orientation of HRM, is measured by a range of questions which are grouped into scales of HRM activities by way of exploratory factor analysis. The HRM information was assembled in different rounds between 2000 and 2001 by way of self-ratings of the (owner-)managers. Existing research on the structuring of employee relations has focused mainly on the perspective of the employee (Nadin and Cassell, 2007). In this study we take the viewpoint of the (owner-)manager. By focusing on relatively small ventures, this study avoids a situation in which a manager does not have an accurate picture of what is happening (lower) in the organization. However, there is always some element of subjectivity involved in rating levels of autonomy, responsibility and decision scope within organizations (Guest, 2001, p. 1098). According to Malloy and Janowski (1992) this may not pose a problem as they find that self-ratings of leadership styles and perceptions of others are highly correlated.

The organization context variables are measured in 1998 to ensure an adequate direction of causality between HRM and the independent variables.

4.2. Organization Context and HRM

Organization context plays a role in determining structure (Lawrence and Lorsch, 1967; Donaldson, 1997; de Kok and Uhlaner, 2001). To rule out spurious effects, this study includes a range of controls that are related to both HRM and gender of the owner-manager.

Firm size is included because of its importance for determining HRM (Hornsby and Kuratko, 1990; Deshpande and Golhar, 1994; Marlow and Patton, 1993). Small firms usually provide less training to their employees (Storey and Westhead, 1997) and training is mostly ad hoc and at the request of employees (Nadin and Cassell, 2007). Small firms tend to be characterized by an informal structure, direct lines of communication, multiple tasks and jobs (Mintzberg, 1979).

Firm age is also taken into account when explaining the structuring of employee relations. Cardon and Stevens (2004) argue that it is important to disentangle the effects of firm size and age on HRM. During the life course of the firm different problems arise, resulting in a change in desired management skills,

priorities, and organization structure (Kazanjian, 1988; Kimberly and Miles, 1980; Smith et al., 1985).

Firms in different industries are characterized by different employment cultures (Curran et al., 1993; Ram, 1999). This study takes into account the distinction between service and non-service firms. In service firms commitment may be more likely to occur as the relationship between customers and employees is vital to the production process, and commitment of employees is important for customer loyalty, satisfaction and performance (Peccei and Rosenthal, 1997; Maister, 1997).

A firm's strategy may influence HRM (Schuler and Jackson, 1987; Youndt et al., 1996) and is therefore included as a control. Control-oriented employee relations may be linked to Porter's (1985) cost reduction strategies, whereas commitment-orientation shows a link with Porter's differentiation and focus strategies. In addition, a growth strategy usually leads to the formalization of procedures through rules and job descriptions (Goffee and Scase, 1995; Thakur, 1999; Matthews and Scott, 1995), which increases control over the business.

Finally, if an owner-manager spends more time on the work floor, employees may see this as commitment and feel more attached to the company and put in more effort themselves. Alternatively, decentralization, autonomous work and employee commitment are more important in firms where the owner-manager is not always present to supervise the production process. In this study we control for the owner-manager's commitment to the business and physical presence by including his or her time investments in the business.

The abovementioned factors do not only relate to HRM, but also to the gender of the owner-manager. As compared to men, women usually lead smaller firms (Carter et al., 1997; Fischer et al., 1993), have a preference for service firms (OECD, 1998), are more likely to adopt a strategy of operating in niche markets and producing tailor-made products (Chaganti and Parasuraman, 1997; Brush, 1992), are less likely to strive after growth (Du Rietz and Henrekson, 2000; Rosa et al., 1996) and are more likely to be part-time entrepreneurs and spend less time in the business (Brush, 1992; Goffee and Scase, 1995).

Table 2 presents the independent variables as well as the means and standard deviations for these variables.

Table 2: Description of independent variables

Variable	Description	Measurement	Mean	Std. dev.	Min.	Max.
Female	Is the entrepreneur a woman?	Dummy variable: 1=yes; 0=no	0.06	0.23	0	1
Logsize	Firm size	Logarithm of the number of employees ^a	2.95	1.07	0	4.90
Firmage	Number of years the firm has been in existence	Response categories: 1=0-2 years, 2=3-5 years, 3=6-10 years, 4= more than 10 years	3.61	0.74	1	4
Hours	Number of hours per week invested in the business	Response categories: 1=<10 hours; 2=11-20 hours; 3=21-40 hours; 4= 41-60 hours; 5=>60 hours	3.11	0.64	1	5
Manufact	Is your firm operating in manufacturing or construction?	Dummy variable: 1=yes; 0=no	0.35	0.48	0	1
Trade	Is your firm operating in trade?	Dummy variable: 1=yes; 0=no	0.26	0.44	0	1
Service	Is your firm operating in the service sector?	Dummy variable: 1=yes; 0=no	0.40	0.49	0	1
Lowprice	To what extent adopts your business a low-price strategy?	Response categories: 1=none, 2= limited extent, 3=some extent, 4=large extent, 5=very large extent	2.67	1.07	1	5
Quality	To what extent adopts your business a high-quality strategy?	Response categories: 1=none, 2=limited extent, 3=some extent, 4=large extent, 5=very large extent	4.36	0.71	1	5
Tailormade	To what extent does your business produce tailor made goods or services?	Response categories: 1=none, 2=limited extent, 3=some extent, 4=large extent, 5=very large extent	3.75	1.04	1	5
Growth	To what extent does your business pursue a growth strategy?	Response categories: 1=none, 2=limited extent, 3=some extent, 4=large extent, 5=very large extent	2.29	0.65	1	5

^a Note: Six firms have no employees. Because the logarithm is used, these firms are (automatically) excluded from the analysis. Note that, because information is gathered in different rounds, the number of respondents for which information is available differs per variable.

5. Data Analysis and Results

5.1. Factor Analysis and Scale Formation HRM

Exploratory factor analysis (Principal Component Analysis, Varimax rotation) is used to develop meaningful scales from the HRM questions. These scales are used as dependent variables in the analyses. Based on the cut-off point where the Eigenvalue equals one, the factor analysis yields an eight-factor solution. Results are presented in Table 3. The first factor consists of three items that belong to the dimension *informal structure* (Alpha=0.69). The second factor clearly shows the

decentralization dimension, consisting of three items capturing the extent to which employees can determine their own decisions and work (Alpha= 0.76). Factors three to five show the *general training* (Alpha=0.71), *employee participation* (Alpha=0.72), and *learning* dimension (Alpha=0.59), respectively. Finally, factor seven captures the extent of *indirect supervision* (Alpha=0.64), built on two items representing independent work without direct supervision.

Although the factor analysis yields two additional factors (six and eight), the items loading on these two factors are relatively heterogeneous, leading to a low Cronbach Alpha of 0.39 and 0.22 for broadly defined jobs and task differentiation, respectively. These values for the Cronbach Alpha are unacceptable in light of constructing reliable factors and we decided to leave them out of the analysis, limiting the number of HRM commitment variables to six. Note that the results of the exploratory factor analysis overlap with several of the HRM dimensions as proposed by Beer et al. (1984) and Arthur (1994). They also correspond with some of the classical measures in Organization Theory.⁵

Table 3: Factor analysis matrix (PCA, Varimax rotated), N=555

Dimensions and items	Factors							
	1	2	3	4	5	6	7	8
Informal structure								
1: There are no written rules/procedures	0.710		-0.159	-0.142				
2: No consultation via fixed rules	0.584		-0.246	0.105	-0.155	0.296		
3: Jobs/tasks are not written down	0.768		-0.120		-0.165			
Decentralization								
1: Employees ‘determine’ own decisions ^a		0.810			0.172		0.146	
2: Employees make own decisions ^a		0.858			0.139		0.100	
3: Employees determine own work pace		0.704			-0.147		0.129	
4: Employees control own work	-0.162	0.185			-0.178			0.658
General training								
1: Management training	-0.152		0.643	0.199	0.268			
2: Social and individual development	-0.135		0.838		0.102			
3: Team building training	-0.158		0.800		-0.125	-0.107		
Employee participation								
1: Employees involved in recruitment/selection	-0.175		0.121	0.830	0.118			-0.141
2: Employees involved in assessment				0.859				
3: Employees involved in decisions	0.163	0.190	0.104	-0.171	0.387		-0.222	0.377

5. For example, Hage and Aiken (1967) distinguish between two dimensions of centralization: participation in decision-making and hierarchy of authority. They also operationalize formalization in terms of job codification and rule observation.

Learning

1: Employees are provided with feedback	-0.159			0.101	0.704			
2: Explicit attention for learning	-0.331				0.589		0.216	
3: Number of employees with training	-0.425	0.232	0.286		0.461			

Broadly defined jobs

1: Employees do not have specific tasks					-0.274	0.660		
2: Order tasks not determined in advance	0.242	0.260			0.118	0.610		
3: Outcomes not specified in advance	0.508			-0.106		0.345	0.108	-0.370
4: Employees' jobs are interchangeable						0.592		

Indirect supervision

1: Employees work independently		0.139						0.840
2: Employees fulfil their tasks without direct supervision		0.278			0.157			0.739

Task differentiation

1: Work is diverse					-0.121	0.187	0.346		0.393
2: Employees have multiple tasks	0.242	-0.120	0.105		0.168	0.108	0.218	0.653	
Eigenvalues	3.706	2.784	1.594	1.472	1.394	1.168	1.087	1.016	
Cronbach Alpha ^b	0.693	0.758	0.710	0.717	0.590	0.390	0.637	0.217	

All underlying items are questions with three response categories with a higher score representing a higher commitment-orientation on the dimension. Only factor loadings > 0.1 are presented in the table. The items with bold factor loadings are included in the particular factor to be used in further analysis.

^a The distinction between these two items is not completely clear. It may be that item 1 refers to decision-making at a higher hierarchical level where employees make their own decisions, but also determine with respect to which area they can make decisions.

^b Cronbach's Alpha is computed including the items with factor loadings presented in bold. Note that factors 6 and 8 (*broadly defined jobs* and *task differentiation*) are not used in further analyses as these factors are unreliable, i.e., the Cronbach Alpha is too low.

On the basis of the results of the factor analysis and taking into account the content value of the selected items, six commitment variables are constructed as an average of the underlying items. These commitment variables and their measurement are given in Table 4. Note that the construction of the commitment variables is such that a higher value corresponds to higher commitment and less control for the corresponding HRM dimension.

Table 4: Description and measurement of HRM commitment variables

Variable	Description	Measurement ^a
INFORMAL	Degree to which the business is informally structured	Average of three items: ‘There are no written rules/procedures’; ‘No consultation via fixed rules’; ‘Jobs/tasks are not written down’
DECENTR	Degree to which employees are able to fulfill their tasks autonomously	Average of three items: ‘Employees determine own decisions’; ‘Employees make own decisions’; ‘Employees determine own work pace’
TRAINGEN	Degree to which training is general	Average of three items: ‘Management training’; ‘Social and individual development training’; ‘Team building training’
PARTICIP	Degree to which employees can influence strategic decision-making, surpassing their immediate tasks	Average of two items: ‘Employees involved in recruitment/selection’; ‘Employees involved in employee assessment’
LEARN	Degree to which there is explicit attention for employee development	Average of three items: ‘Employees are provided with feedback’; ‘Explicit attention for employee learning’; ‘Number of employees with training’
INDIRECT	Degree to which supervision is indirectly structured	Average of two items: ‘Employees work independently’; ‘Employees fulfill their tasks without direct supervision’

^a All items have three response categories, ascending with respect to commitment-orientation. See Table 3 for details on the choice for the items used for constructing the HRM commitment variables.

5.2. Descriptive Statistics

Table 5 presents Pearson correlations between the main variables. Gender (female) correlates negatively with firm size, age and tailor made production, indicating that women lead relatively small and young firms with not much focus on individualized products and services. Regarding the HRM practices, gender is negatively correlated with decentralization (DECENTR), suggesting a control orientation of women on this dimension.

There are relatively high correlations of firm size with attention paid to learning (LEARN), informal structure (INFORMAL), employee participation (PARTICIP) and general training (TRAINGEN), indicating that larger firms are characterized by a formal structure with a well-developed learning environment. To what extent do the separate HRM practices add up to a coherent system? In Table 5 we see that, although there is some correlation among HRM practices, there are both negative and positive correlations. This is in line with Duberley and Wally (1995) who argue that, in reality, HRM practices within companies often do not show a consistent picture.

Table 5: Pearson correlations

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1. female	1																
2. logsize ^a	-0.119**	1															
3. firmage	-0.083*	0.247**	1														
4. hours	-0.053	-0.024	-0.065	1													
5. manufact	-0.062	0.173**	0.143**	-0.010	1												
6. trade	0.037	-0.036	-0.091*	0.139**	-0.428**	1											
7. service	0.027	-0.136**	-0.058	-0.114**	-0.592**	-0.475**	1										
8. lowprice	-0.028	0.048	-0.085*	0.005	-0.043	0.074	-0.025	1									
9. tailor-made	-0.084*	0.013	0.006	0.019	0.022	-0.087*	0.056	0.063	1								
10. quality	-0.067	0.068	-0.049	0.068	0.070	-0.050	-0.023	0.041	0.331**	1							
11. growth	0.049	0.095*	-0.219**	0.060	-0.088*	0.133**	-0.033	0.066	0.053	0.116**	1						
12. INFORMAL	-0.005	-0.420**	-0.055	0.018	-0.122**	0.111**	0.019	-0.023	-0.015	-0.027	-0.138**	1					
13. DECENTR	-0.090*	-0.017	-0.036	-0.093*	-0.099*	-0.055	0.146**	-0.041	0.101*	0.058	0.007	0.006	1				
14. TRAINGEN	-0.041	0.294**	0.011	0.012	0.002	-0.032	0.027	0.059	-0.017	-0.043	0.150**	-0.361**	0.074	1			
15. PARTICIP	-0.062	0.300**	0.049	-0.062	0.024	-0.020	-0.006	0.067	0.041	-0.001	0.158**	-0.226**	-0.033	0.146**	1		
16. LEARN	-0.015	0.471**	0.034	-0.115**	0.017	-0.177**	0.141**	0.011	0.082	0.041	0.157**	-0.441**	0.125**	0.342**	0.296**	1	
17. INDIRECT	-0.058	-0.137**	-0.012	0.000	-0.052	0.027	0.027	-0.031	0.004	0.080	-0.005	0.063	0.332**	0.045	-0.134**	-0.004	1

* Coefficient is significant at the 0.05-level (2-tailed); ** Coefficient is significant at the 0.01-level (2-tailed). ^a Firm size is measured as the logarithm of the number of employees.

5.3. Regression Analysis

Table 6 presents the results of the OLS regression analyses explaining commitment-orientation of the HRM practices. For each of the analyses a distinction is made between taking into account all explanatory variables in the first column and organization context only (leaving out the gender variable) in the second column.

Table 6 (part I): Regression analyses explaining commitment-orientation of HRM practices

	INFORMAL		DECENTR		TRAINGEN	
	All variables	Controls	All variables	Controls	All variables	Controls
Constant	2.603***	2.555***	2.502***	2.412***	1.491***	1.474***
Female	-0.142		-0.266**	.	-0.049	
Logsize	-0.248***	-0.245***	0.000	0.006	0.164***	0.166***
Firmage	0.029	0.031	-0.034	-0.030	-0.027	-0.026
Hours	-0.005	-0.002	-0.102**	-0.096**	0.023	0.024
Trade	0.185*	0.183***	0.060	0.055	-0.030	-0.031
Service	0.030	0.028	0.194***	0.191***	0.074	0.074
Lowprice	-0.002	-0.001	-0.031	-0.030	0.022	0.022
Tailormade	-0.003	-0.001	0.049*	0.053**	-0.006	-0.005
Quality	0.019	0.020	0.032	0.036	-0.066*	-0.066*
Growth	-0.104***	-0.107***	0.003	-0.002	0.113***	0.112***
R ²	0.203	0.201	0.051	0.042	0.116	0.116
F-statistic	13.878***	15.203***	2.945***	2.675***	7.148***	7.929***

* Coefficient significant at 0.10 (2-tailed); ** Coefficient significant at 0.05 (2-tailed); *** Coefficient significant at 0.01 (2-tailed). N=555. Manufact is the omitted benchmark industry variable.

Table 6 (part II): Regression analyses explaining commitment-orientation of HRM practices

	PARTICIP		LEARN		INDIRECT	
	All variables	Controls	All variables	Controls	All variables	Controls
Constant	0.973***	0.946***	2.028***	2.051***	2.558***	2.498***
Female	-0.078		0.066		-0.176*	
Logsize	0.128***	0.130***	0.226***	0.224***	-0.079***	-0.075***
Firmage	0.002	0.004	-0.045*	-0.046*	0.022	0.024
Hours	-0.051	-0.049	-0.065**	-0.067**	-0.013	-0.009
Trade	-0.009	-0.011	-0.104**	-0.103**	0.061	0.058
Service	0.025	0.024	0.148***	0.149***	0.039	0.037
Lowprice	0.020	0.020	-0.008	-0.009	-0.015	-0.014
Tailormade	0.018	0.019	0.031*	0.030*	-0.016	-0.013
Quality	-0.033	-0.032	-0.016	-0.017	0.078**	0.080**
Growth	0.104***	0.102***	0.086***	0.088***	0.006	0.002
R ²	0.118	0.117	0.300	0.299	0.036	0.031
F-statistic	7.307***	8.029***	23.324***	25.848***	2.032**	1.921**

* Coefficient significant at 0.10 (2-tailed); ** Coefficient significant at 0.05 (2-tailed); *** Coefficient significant at 0.01 (2-tailed). N=555. Manufact is the omitted benchmark industry variable.

When including all explanatory variables we see that five out of six gender effects are negative, but only two are significantly negative. It appears that employee relations in female-led ventures are characterized by a higher degree of centralization and more direct supervision than in male-led ventures. Women tend to determine both the content of the job to be performed by employees as well as the speed at which it should be accomplished. In addition, there is a tendency for female (owner-)managers to exercise a direct form of supervision, closely watching over the production process and leaving their employees with little room to work independently. Hence, opposite to what we expected, we see that HRM practices in female-led firms are more control-oriented than those in male-led firms.⁶ Although gender is significantly correlated with firm size, firm age and producing tailor made goods and services in Table 5, these variables do not appear to mediate the relationship between gender and HRM: in Table 6 we see that the effects remain stable when excluding gender in the second column.

We see that firm size has both positive and negative effects on the commitment-orientation of HRM practices. Whereas small firms are characterized by an informal structure and indirect supervision, they also have lower levels of employee participation and less attention for employee development in terms of both general training and learning. It seems that the formal supervisory structure of larger companies offers more opportunities for involving employees in decision-making and developing general as well as specific knowledge and skills. These positive and negative effects will cancel out the overall effect of firm size on the commitment-orientation of the HRM system.

Service firms are characterized by a high level of decentralization and learning. Because employees are valuable in terms of their contact with the customers, it is important for them to learn how to approach and build a relationship with them. The contact with the customer occurs at the level of individual employees and it is therefore important to give employees the freedom to make their own decisions.

Time invested in the business negatively affects the degree of decentralization and learning. Hence, firms where the owner-manager is often present, are characterized by centralization and limited learning. It appears that decentralization and learning go hand in hand and that opportunities for learning may be derived from having the freedom to independently perform your job and make mistakes, which again may be input for learning when employees are provided with feedback.

Finally, a quality strategy requires indirect supervision, giving employees the freedom when performing their work, whereas a growth strategy involves

6. Although the analysis does not take into account differences in the age and education level of the (owner-)manager, it is not likely that age and/or education level explain the observed control-orientation in female-led firms. In a larger sample of one of the waves of the EIM panel, we find that correlations between gender and education as well as between gender and age are relatively low; they amount to 0.088 and 0.068, respectively.

participation of employees in strategic decision-making, a well-developed learning environment with explicit attention for learning and training opportunities, and a relatively informal structure enabling employees to approach their superiors to share their ideas and ask questions.

6. Discussion and Conclusion

The main finding of this study is that female (owner-)managers in entrepreneurial ventures are more control-oriented when it comes to structuring employee relations. More specifically, female-led firms are characterized by a relatively high degree of centralization and direct supervision. These results do not support the general belief that the management style of women is more commitment-oriented than that of men. The control-orientation of women in this study corresponds with findings by Mukhtar (2002, p. 305/6) reporting that female owner-managers are: “more autocratic, less consultative, less willing to allow employees to make independent decisions and more reluctant to delegate authority to others”. Women (owner-)managers appear to follow the strategy of “handling everything myself” (Mukhtar, 2002, p. 307). The control-oriented style of women may be explained by gender differences in risk taking propensity (Verheul and Thurik, 2001). Women generally are less willing to take risk than men, and therefore may be less willing to involve others in the decision-making process because practicing direct control over others reduces (perceived) uncertainty. Female and male (owner-)managers may also differ in terms of self-confidence, for example due to a difference in age or experience, so that men feel less need to be on top of the details. Women are more often perfectionists (Burke, 1999) with relatively high standards that do not only apply to themselves, but also to their personnel. In this respect, control over employees is a way of verifying that they perform a good, or rather a perfect, job.

The results of this study should be interpreted with caution. There may be other factors that are related to both gender and HRM that have not been controlled for in the analysis. For example, women may be involved in specific type of firms. Contingency theory argues that organizational structuring and type of control in a firm depends on factors such as the use of technology and the level of environmental uncertainty. Gender effects in the structuring of HRM practices may be attributed to the fact that women are less likely involved in high-tech firms and in sectors with unstable environments. Certainly, a business in an uncertain environment benefits from a flexible structure to adapt to changing market circumstances. This flexibility is more likely to be feasible in a business with a high commitment-orientation. Although this study takes into account the distinction between a business in manufacturing, trade and services, further research should explore possible mediating effects of environmental and technological complexity. Furthermore, this analysis should be replicated using a

large sample with more female respondents, also including several relevant socio-demographic characteristics of the (owner-)manager such as age and education level to clearly disentangle gender effects and effects that can be attributed to other features of the entrepreneur leading the company.

Based on the views of Beer et al. (1984), Walton (1985) and Arthur (1992, 1994), this study implicitly assumes that control and commitment are two sides of a single continuum. However, it should be investigated whether this is really the case. Piercy et al. (2001) propose that, next to a higher level of behavioral control, female sales managers also create more organizational commitment in their teams. This may be an indication that control and commitment are not mutually exclusive. HRM practices may be classified along different lines. Although the distinction between control and commitment is comprehensible, it may be expected that in practice there are more sophisticated employment models (Burton, 2001).⁷

Finally, the sample includes female and male (owner-)managers in the Netherlands. Because there is evidence that gender differences in management styles differ internationally (Osland et al., 1998; Gibson, 1995), the results may not be generally applicable. Hofstede (2001) finds that the Netherlands are characterized by a relatively low degree of 'masculinity', as compared to other countries. The 'feminine' culture in the Netherlands is likely to affect the extent to which women and men differ with respect to managing their employees. Nevertheless, if gender effects hold up in follow-up research, showing that women have great difficulty delegating responsibilities and that they hold on to a rigid and centralized structure, it can be argued that women themselves are inhibiting the growth of their firms, independent of their growth wishes.

7. Burton (2001) distinguishes between five employment models based on the structuring of three human resource dimensions: attachment, coordination/control and selection.

References:

- Allen, N.J. and J.P. Meyer (1990), "The measurement and antecedents of affective, continuance and normative commitment to the organization", *Journal of Occupational Psychology* 63(1), 1-18.
- Arthur, J.B. (1992), "The link between business strategy and industrial relations systems in American steel minimills", *Industrial and Labor Relations Review* 45(3), 488-506.
- Arthur, J.B. (1994), "Effects of human resource systems on manufacturing performance and turnover", *Academy of Management Journal* 37(3), 670-687.
- Atkinson, C., Mallett, O. and R. Wapshott (2016), "'You try to be a fair employer': Regulation and employment relationships in medium-sized firms", *International Small Business Journal*, 34(1), 16-33.
- Bacon, N. and K. Hoque (2005), "HRM in the SME sector: Valuable employees and coercive networks", *International Journal of Human Resource Management* 16(11), 1976-1999.
- Barber, A.E., Wesson, M.J., Roberson, Q.M. and M.S. Taylor (1999), "A tale of two job markets: Organizational size and its effects on hiring practices and job search behavior", *Personnel Psychology* 52, 841-867.
- Baron, R.A. (2003), "Human resource management and entrepreneurship: Some reciprocal benefits and closer links", *Human Resource Management Review* 13, 253-256.
- Baron, J.N., Hannan, M.T. and M.D. Burton (1999), "Building the iron cage: Determinants of managerial intensity in the early years of organizations", *American Sociological Review* 64(4), 527-547.
- Barrett, R. and S. Mayson (eds.) (2008), *International Handbook of Entrepreneurship and HRM*, Cheltenham, UK: Edward Elgar Publishing.
- Bass, B.M., Avolio, B.J. and L.E. Atwater (1996), "The transformational and transactional leadership of men and women", *Applied Psychology* 45, 5-34.
- Bass, B.M. and B.J. Avolio (1994), "Shattering the glass ceiling: Women may make better managers", *Human Resource Management* 33, 549-560.
- Beer, M., Spector, B., Lawrence, P.R., Mills, D.Q. and R.E. Walton (1984), *Managing Human Assets*, New York: Free Press.
- Blake, R.R. and J.S. Mouton (1964), *The Managerial Grid*, Houston, TX: Gulf Publishing Company.
- Brush, C.G. (1992), "Research on women business owners: Past trends, a new perspective and future directions", *Entrepreneurship Theory and Practice* 16(4), 5-30.
- Burke, R.J. (1999), "Workaholicism in organizations: Gender differences", *Sex Roles* 41(5/6), 333-345.
- Burns, T. and G.M. Stalker (1961), *The Management of Innovation*, London: Tavistock Publications.
- Burton, M.D. (2001), "The company they keep: Founders' models for organizing new firms". In: C. Bird Schoonhoven and E. Romanelli (Eds.), *The Entrepreneurship Dynamic: Origins of Entrepreneurship and the Evolution of Industries* (pp. 13-39), Stanford, CA: Stanford University Press.
- Buttner, E.H. (2001), "Examining female entrepreneurs' management style: An application of a relational frame", *Journal of Business Ethics* 29, 253-269.
- Cardon, M.S. and C.E. Stevens (2004), "Managing human resources in small organizations: What do we know?", *Human Resource Management Review* 14, 295-323.
- Carter, N.M., Williams, M. and P.D. Reynolds (1997), "Discontinuance among new firms in retail: The influence of initial resources, strategy and gender", *Journal of Business Venturing* 12(2), 125-145.
- Chaganti, R. (1986), "Management in women-owned enterprises", *Journal of Small Business Management* 24(4), 18-29.
- Chaganti, R. and S. Parasuraman (1997), "A study of the impacts of gender on business performance and management patterns in small businesses", *Entrepreneurship Theory and Practice* 21(2), 73-76.
- Curran, J., Kitching, J., Abbott, B. and V. Mills (1993), "Employment and employment relations in the small service sector enterprises – A Report", London: Small Business Research Centre at Kingston Business School.
- Curran, J. and R.A. Blackburn (2001), *Researching the Small Enterprise*, London: Sage.

- Davies, A. and R. Thomas (2000), "Gender and human resource management: A critical review", *International Journal of Human Resource Management* 11(6), 1125-1136.
- Deshpande, S.P. and D.Y. Golhar (1994), "HRM practices in large and small manufacturing firms: A comparative study", *Journal of Small Business Management* 32(2), 49-56.
- Dobbins, G.H. and S.J. Platz (1986), "Sex differences in leadership: How real are they?", *Academy of Management Review* 11(1), 118-127.
- Donaldson, L. (1997), "A positivist alternative to the structure-action approach", *Organization Studies* 18(1), 77-92.
- Druskat, V.U. (1994), "Gender and leadership style: Transformational and transactional leadership in the Roman Catholic church", *Leadership Quarterly* 5(2), 99-119.
- Duberley, J.P. and P. Walley (1995), "Assessing the adoption of HRM by small and medium-sized manufacturing organizations", *International Journal of Human Resource Management* 6(4), 891-909.
- Du Rietz, A. and M. Henrekson (2000), "Testing the female underperformance hypothesis", *Small Business Economics* 14(1), 1-10.
- Dundon, T. and A. Wilkinson (2018), "HRM in small and medium-sized enterprises (SMEs)". In: D.G. Collings, G.T. Wood and L.T. Szamosi (Eds.), *Human Resource Management: A Critical Approach* (pp. 194-211). London: Routledge.
- Dwyer, S., Richard, O.C. and K. Chadwick (2003), "Gender diversity in management and firm performance: The influence of growth orientation and organizational culture", *Journal of Business Research* 56, 1009-1019.
- Eagly, A.H. and B.T. Johnson (1990), "Gender and leadership style: A meta-analysis", *Psychological Bulletin* 108, 233-256.
- Eagly, A.H. and L.L. Carli (2003), "The female leadership advantage: An evaluation of the evidence", *Leadership Quarterly* 14, 807-834.
- Eagly, A.H., Johannesen-Schmidt, M.C. and M.L. van Engen (2003), "Transformational, transactional and laissez-faire leadership styles: A meta-analysis comparing women and men", *Psychological Bulletin* 95, 569-591.
- EIM (2007), "Kleinschalig Ondernemen 2007. Structuur en ontwikkeling van het Nederlandse MKB [Small Business Activity 2007. Structure and development of small- and medium-sized enterprises in the Netherlands]", Zoetermeer: EIM Business and Policy Research.
- Eisenhardt, K.M. (1985), "Control: Organizational and economic approaches", *Management Science* 31, 134-149.
- Fischer, E.M., Reuber, A.R. and L.S. Dyke (1993), "A theoretical overview and extension of research on sex, gender and entrepreneurship", *Journal of Business Venturing* 8, 151-168.
- Garavan, T., Watson, S., Carbery, R. and F. O'Brien (2016), "The antecedents of leadership development practices in SMEs: The influence of HRM strategy and practice", *International Small Business Journal* 34(6), 870-890.
- Giauque, D., Resenterra, F. and M. Siggen (2010), "The relationship between HRM practices and organizational commitment of knowledge workers. Facts obtained from Swiss SMEs", *Human Resource Development International* 13(2), 185-205.
- Gibson, C.B. (1995), "An investigation of gender differences in leadership across four countries", *Journal of International Business Studies* 26(2), 255-279.
- Godard, J. (1998), "Workplace reforms, managerial objectives and managerial outcomes: The perceptions of Canadian IR/HRM managers", *International Journal of Human Resource Management* 9(1), 18-40.
- Goffee, R. and R. Scase (1995), *Corporate Realities: The Dynamics of Large and Small Organisations*, London/Boston: International Thomson Business Press.
- Guest, D.E. (2001), "Human resource management: When research confronts theory", *International Journal of Human Resource Management* 12(7), 1092-1106.
- Guthrie, J.P., Spell, C.S. and R.O. Nyamori (2002), "Correlates and consequences of high involvement work practices: The role of competitive strategy", *International Journal of Human Resource Management* 13(1), 183-197.
- Hage, J. and M. Aiken (1967), "Relationship of centralization to other structural properties", *Administrative Science Quarterly* 12(1), 72-92.

- Harrison, C., Paul, S. and K. Burnard (2016), "Entrepreneurial leadership: A systematic literature review", *International Review of Entrepreneurship* 14(2), 235-264.
- Heneman, R.L., Tansky, J.W. and S.M. Camp (2000), "Human resource management practices in small and medium-sized enterprises: Unanswered questions and future research perspectives", *Entrepreneurship Theory and Practice* 25, 11-26.
- Hofstede, G. (2001), *Culture's Consequences: Comparing Values, Behaviors, Institutions, and Organizations Across Nations*, Thousand Oaks, CA: Sage.
- Hornsby, J.S. and D.F. Kuratko (1990), "Human Resource Management in small business: Critical issues for the 1990's", *Journal of Small Business Management* 28(3), 9-18.
- Hunt, R.A. and M.L. Hayward (2018), "Value creation through employer loans: Evidence of informal lending to employees at small, labor-intensive firms", *Organization Science*, 29(2), 284-303.
- Huselid, M.A. (1995), "The impact of human resource management practices on turnover, productivity, and corporate financial performance", *Academy of Management Journal* 38(3), 635-672.
- Ichniowski, C., Shaw, C. and G. Prennushi (1997), "The effects of human resource management practices on productivity: A study of steel finishing lines", *American Economic Review* 87(3), 291-313.
- Jago, A.G. and V.H. Vroom (1982), "Sex differences in incidence and evaluation of participative leader behavior", *Journal of Applied Psychology* 67(6), 776-783.
- Kazanjian, R.K. (1988), "Relation of dominant problems to stages of growth in technology-based new ventures", *Academy of Management Journal* 31(2), 257-279.
- Kimberly, J.R. and R.H. Miles (1980), *The Organizational Life Cycle*, San Francisco, CA: Jossey-Bass.
- Kok, J.M.P. de, Uhlaner, L.M. and A.R. Thurik (2006), "Professional HRM practices in family-managed enterprises", *Journal of Small Business Management* 44(3), 441-460.
- Kok, J.M.P. de, and L.M. Uhlaner (2001), "Organization context and human resource management", *Small Business Economics* 17, 273-291.
- Kuratko, D.F. (2006), "A tribute to 50 years of excellence in entrepreneurship and small business", *Journal of Small Business Management* 44(3), 483-492.
- Lai, Y., Saridakis, G. and S. Johnstone (2017), "Human resource practices, employee attitudes and small firm performance", *International Small Business Journal*, 35(4), 470-494.
- Lawrence, P.R. and J.W. Lorsch (1967), "Differentiation and integration in complex organizations", *Administrative Science Quarterly* 12(1), 1-47.
- Legge, K. (1995), *Human Resource Management: Rhetorics and Realities*, London: MacMillan.
- Lewin, A. and R. Lippitt (1938), "An experimental approach to the study of autocracy and democracy: A preliminary note", *Sociometry* 1, 292-300.
- MacDuffie, J.P. (1995), "Human resource bundles and manufacturing performance: Organizational logic and flexible production systems in the world auto industry", *Industrial and Labor Relations Review* 48(2), 197-221.
- Maister, D.H. (1997), *Managing the Professional Service Firm*, New York: Free Press.
- Malloy, T.E. and C.L. Janowski (1992), "Perceptions and metaperceptions of leadership: Components, accuracy, and dispositional correlates", *Personality and Social Psychology Bulletin* 18(6), 700-708.
- Marlow, S. and D. Patton (1993), "Managing the employment relationship in the smaller firm: Possibilities for Human Resource Management", *International Small Business Journal* 11(4), 57-64.
- Matthews, C.H. and S.G. Scott (1995), "Uncertainty and planning in small and entrepreneurial firms: An empirical assessment", *Journal of Small Business Management* 33, 34-52.
- McGregor, D. (1960), *The Human Side of Enterprise*, New York: McGraw-Hill.
- Minniti, M. (2009), "Gender issues in entrepreneurship", *Foundations and Trends in Entrepreneurship* 5(7-8), 497-621.
- Mintzberg, H. (1979), *The Structuring of Organizations: A Synthesis of Research*, Englewood Cliffs, NJ: Prentice-Hall.
- Mukhtar, S.-M. (2002), "Differences in male and female management characteristics: A study of owner-manager businesses", *Small Business Economics* 18, 289-311.

- Nadin, S. and C. Cassell (2007), "New deal or old? Exploring the psychological contract in a small firm environment", *International Small Business Journal* 25(4), 417-443.
- Neider, L. (1987), "A preliminary investigation of female entrepreneurs in Florida", *Journal of Small Business Management* 25(3), 22-29.
- Oakley, J.G. (2000), "Gender-based barriers to senior management positions: Understanding the scarcity of female CEOs", *Journal of Business Ethics* 27, 321-334.
- OECD (1998), *Women Entrepreneurs in Small and Medium Enterprises*, OECD Conference Paris 1997, Paris: OECD.
- Osland, J.S., Snyder, M.M. and L. Hunter (1998), "A comparative study of managerial styles among female executives in Nicaragua and Costa Rica", *International Studies of Management and Organization* 28(2), 54-73.
- Peccei, R. and P. Rosenthal (1997), "The antecedents of employee commitment to customer service: Evidence from a UK service context", *International Journal of Human Resource Management* 8(1), 66-86.
- Pfeffer, J. (1998), "Seven practices of successful organizations", *California Management Review* 40(2), 96-124.
- Piercy, N.F., Cravens, D.W. and N. Lane (2001), "Sales manager behavior control strategy and its consequences: The impact of gender differences", *Journal of Personal Selling and Sales Management* 21(1), 39-49.
- Porter, M.E. (1985), *Competitive Advantage*, New York: Free Press.
- Powell, G.N. (1990), "One more time: Do female and male managers differ?", *Academy of Management Executive* 4(3), 68-75.
- Ram, M. (1999), "Managing autonomy: Employment relations in small professional service firms", *International Small Business Journal* 17(2), 13-30.
- Rosa, P., Carter, S. and D. Hamilton (1996), "Gender as a determinant of small business performance: Insights from a British study", *Small Business Economics* 8(4), 463-478.
- Rubery, J., Earnshaw, J., Marchington, M., Cooke, F.L. and S. Vincent (2002), "Changing organizational forms and the employment relationship", *Journal of Management Studies* 39(5), 645-672.
- Saridakis, G., Muñoz Torres, R., and S. Johnstone (2013), "Do human resource practices enhance organizational commitment in SMEs with low employee satisfaction?", *British Journal of Management*, 24(3), 445-458.
- Schuler, R.S. and S.E. Jackson (1987), "Linking competitive strategies with human resource management practices", *Academy of Management Executive* 1(3), 209-213.
- Smith, K.G., Mitchell, T.R. and C.E. Summer (1985), "Top level management priorities in different stages of the organizational life cycle", *Academy of Management Journal* 28(4), 799-821.
- Snell, S.A. (1992), "Control theory in strategic human resource management: The mediating effect of administrative information", *Academy of Management Journal* 35(2), 292-327.
- Stanford, J.H., Oates, B.R. and D. Flores (1995), "Women's leadership styles: A heuristic analysis", *Women in Management Review* 10(2), 9-16.
- Storey, D.J. (2004), "Exploring the link, among small firms, between management training and firm performance: A comparison between the UK and other OECD countries", *International Journal of Human Resource Management* 15(1), 112-130.
- Storey, D.J. and P. Westhead (1997), "Management training in small firms – a case of market failure?", *Human Resource Management Journal* 7(2), 61-71.
- Tansky, J.W. and R.L. Heneman (Eds.) (2006), *Human Resource Strategies for the High Growth Entrepreneurial Firm*, Greenwich, CT: Information Age Publishing.
- Thakur, S.P. (1999), "Size of investment, opportunity choice and human resources in new venture growth: Some typologies", *Journal of Business Venturing* 14, 283-309.
- Truss, C., Gratton, L., Hope-Hailey, V., McGovern, P. and P. Stiles (1997), "Soft and hard models of human resource management: A reappraisal", *Journal of Management Studies* 34(1), 53-73.
- Vecchio, R.P. (2002), "Leadership and gender advantage", *Leadership Quarterly* 13, 643-671.
- Verheul, I. and A.R. Thurik (2001), "Start-up capital: Does gender matter?", *Small Business Economics* 16(4), 329-345.

- Verheul, I., Risseeuw, P.A. and G. Bartelse (2002), "Gender differences in strategy and human resource management: The case of the Dutch real estate brokerage", *International Small Business Journal* 20(4), 439-471.
- Walton, R.E. (1985), "From control to commitment in the workplace", *Harvard Business Review* March-April, 77-84.
- Whittington, J.L., Goodwin, V.L. and B. Murray (2004), "Transformational leadership, goal difficulty, and job design: Independent and interactive effects on employee outcomes", *Leadership Quarterly* 15, 593-606.
- Wood, S. (1996), "High commitment management and unionization in the UK", *International Journal of Human Resource Management* 7(1), 41-58.
- Yammarino, F.J., Dubinsky, A.J., Comer, L.B. and M. Jolson (1997), "Women and transformational and contingent reward leadership: A multiple-levels-of-analysis perspective", *Academy of Management Journal* 40, 205-222.
- Youndt, M.A., Snell, S.A., Dean, J.W. Jr. and D.P. Lepak (1996), "Human resource management, manufacturing strategy, and firm performance", *Academy of Management Journal* 39(4), 836-866.

