

**Online Supplementary Material**  
**for**  
**“Human Resource Management Practices in Corporate Restructuring: A Review and Agenda  
for Future Research”**

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**Appendix 1: Literature review methodology details**

**Journal selection:** Three sources were used to identify journals which could serve as sources for high-quality articles: the *Financial Times* (FT) “top 50” journal list, the Australian Business Deans Council (ABDC) ranked journal list, and the Academic Journal Guide from the Chartered Association of Business Schools (ABS). These sources encompass the diversity of disciplines needed to appropriately capture the topics HRM practices and the corporate restructuring. The FT list offers a breadth of top-quality journals from across the academic spectrum, from strategic management and psychology to finance and economics. The FT revised its list (which previously consisted of 45 journals) in 2016, at which point the FT dropped four and added nine journals. For completeness, the dropped journals were retained in the search process (thus bringing the FT list total to 54 journals). The ABDC and ABS lists both offer the opportunity to add the depth of an HRM orientation to the search, while still maintaining strong selectivity. The A\*- and A-ranked journals in the “Human resources and industrial relations” research field category from the ABDC list and the 4\*-, 4-, and 3-ranked journals in the “HRM&EMP” category from the ABS lists were identified. Overall, the total number of unique journals collected for the search process from across all three sources was 103.

**Search terms:** The search terms used in the queries are listed in **Table S1** below. The first set of terms (set 1) pertains to corporate restructuring. This set includes a variety of terms associated with restructuring activities (such as *downsizing* and *divestiture*), as well as with phenomena frequently associated with corporate restructuring (such as private equity, bankruptcy, and organizational turnarounds). Several review papers germane to corporate restructuring were consulted to help develop this list of search terms (e.g., Haleblian *et al.*, 2009; Kolev, 2016; McGrath and Nerkar, 2023). The second set (set 2) focuses on search terms associated with HRM practices in a broad sense, such as *HRM* or *management practice*. The third group (set 3) includes terms that characterize HRM practices more specifically, such as *recruitment*, *job design*, and *employee engagement*. To create the lists of search terms in sets (2) and (3), review papers relevant to HRM practices were consulted (e.g., Combs *et al.*, 2006; Guest, 1997; Wright and Boswell, 2002).

**Table S1: Search terms used in the literature review search process**

Topic Area	Search Terms
(1) Corporate restructuring	restructur*, acquisition*, acquir*, M&A, divest*, sell-off*, spin-off*, selloff*, spinoff*, downsiz*, rightsiz*, “private equity”, “post-acquisition integration”, “post-merger integration”, PMI, LBO, buyout*, MBO, turnaround*, bankruptc*
(2) HRM practices – broad terms	“human resources management”, “human resource management”, HRM, “management practices”, “management practice”
(3) HRM practices – specific terms	recruitment, “employee selection”, promotion, hiring, “workforce planning”, “employee training”, “employee development”, “diversity and inclusion”, “employee diversity”, “employee inclusion”, “performance management”, “performance appraisal”, “performance review”, “employee compensation” OR “employee benefits”, rewards, “employee relations”, “employee engagement”, “employee participation”, “employee communication”, “employee communications”, “employee involvement”, “job design”, “work design”, “team-based collaboration”, “industrial relations”, “union relations”, “labor relations”, “grievance procedures”, “job security”, “employment security”, “workplace safety”, “workplace health”

Source: Author’s own work

**Article identification, screening and evaluation process:** The 103 journals were searched using two queries. The first query (Group A) uses the corporate restructuring search terms (set 1 in **Table S1**) and the broad HRM practices terms in (set 2 in **Table S1**). The second query (Group B) again uses the restructuring terms in “set 1”, but with the more specific HRM practices terms in “set 3” (**Table S1**). The Group A and Group B queries were run separately in order to track how many papers the broadly-oriented and the more specifically-oriented HRM practices terms each returned (267 and 348 papers, respectively), and how many were unique (the total from Group B dropped to 317 papers after eliminating duplicates). In all, 584 papers were identified for initial screening.

To pass the screening process, each article had to address both corporate restructuring and HRM practices. Papers focused on early-stage private capital (such as venture capital and angel investing), academic spin-outs, and entrepreneurial spin-outs were excluded. False positives at the stage were generally due to similar-but-unrelated phrases such as “customer acquisition”, “knowledge acquisition”, and “promotion” used in the marketing sense. If there were any doubts about the suitability of a particular paper, it was retained for further examination in the next round. After checking the criteria against the titles, keywords, and abstracts of the 584 identified papers, 205 remained (140 papers from the Group A query results, and 65 from Group B).

Next, in the second evaluation round, the full text of each article was manually assessed for sample eligibility. The same inclusion criteria as those used during screening were applied, but with additional stringency. Here, papers were further required to either: (i) address at least one specific HRM practice or (ii) examine the relationship between an aggregated “HRM practices” variable and its outcome in the restructuring context. Articles that focused exclusively on CEOs and top management teams, which predominantly pertained to CEO compensation, were excluded. While CEO compensation is a form of HRM practice, this is a specialized area of study (for a review, see Frydman and Jenter, 2010) and is not reflective of the HRM practices targeted towards the wider employee population that are of this paper’s interest. Finally, only empirical articles (qualitative and quantitative) were accepted into the final sample. Applicable conceptual and review articles were flagged for possible use in the framing and development of the paper. After this evaluation process, 84 papers were determined to be eligible for the final sample from the Group A query results and 18 from Group B. As a last step, additional paper candidates identified through citations and readings of the review papers were assessed using the stringent inclusion criteria, revealing another 8 eligible papers. Thus, in all, there are 110 papers in the final sample that represent 32 unique journals.

**Coding process details:** Subcategories of ability-, motivation-, and opportunity-enhancing practices were discerned iteratively from the contents of the paper sample; a similar process was followed for HRM practice outcomes. Well-established typologies and definitions of corporate restructuring (Bowman and Singh, 1993; Kaplan and Stromberg, 2009) were used to help code and structure the data. In the paper sample, there were instances where firms engaged in multiple types of restructuring. In these cases, the restructuring action that was the primary focus of the paper or that motivated the restructuring events was used. Further, since financial and governance restructuring are the defining hallmarks of private equity, these two categories were used to jointly classify this phenomenon. Additionally, the geographic location of the firms and employees involved in the corporate restructuring event was collected. This factor is salient since country-specific institutional, cultural, and social factors can affect HRM practice selection and impact (Bruining *et al.*, 2005). There were numerous cases where a paper’s investigation reflected more than one country, such as in cross-border M&A (mergers and acquisitions) restructuring (Tanure and Gonzalez-Duarte, 2007) or multi-case comparative studies (Geary and Hunek, 2019). All location data was collected and retained in these situations.

## Appendix 1 References

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## Appendix 2: Articles included in the paper sample

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**Appendix 3: AMO HRM practices and outcomes studied in corporate restructuring**

**Table S2: Ability-enhancing HRM practices in corporate restructuring identified from the literature review**

Source: Author's own work

HRM Practice Area	HRM Practice Area Sub-Category	HRM Practices & Papers
Recruitment & selection	Recruitment process	<b>Highly competitive, selective, extensive recruiting process</b> Kim & Ployhart (2014), Som (2003), Iverson & Zatzick (2011) <b>Trait-based selection tests</b> Kamoche (2003) <b>(De)centralized from headquarters</b> Bloom et al. (2015), Reiche et al. (2015)
	Recruitment candidate sources	<b>Internal rather than external</b> Martin & Gollan (2012) <b>From related fields</b> Srinivasan & Chandwani (2014)
	Recruitment target profile	<b>Higher education levels</b> Bloom et al. (2012) <b>Shared language</b> Reiche et al. (2015) <b>International, technical experts</b> Cooke et al. (2015)
	Staffing procedures	<b>Home-country nationals</b> Geary & Hunek (2019) <b>Expats</b> Reiche et al. (2015) <b>Fixed-term/temporary workers</b> Bacon et al. (2019), Bacon et al. (2008), Stevenot et al. (2018), Lai et al. (2016), Johnstone (2023) <b>Outsourcing</b> Tsao et al. (2016) <b>Attention to staffing and recruitment</b> Sydow et al. (2020)
	Hiring	<b>Hiring freezes</b> Tsao et al. (2016), Johnstone (2023), Kamoche (2003), Garaudel et al. (2008), Zagelmeyer et al. (2012), Iverson & Zatzick (2007) <b>Hiring rate</b> Antoni et al. (2019)
Training & Development	Training program approach	<b>Formal, off-the-job training</b> Bacon et al. (2008, 2012), Bruining et al. (2005), Zatzick & Iverson (2006) <b>In-house to save costs</b> Kamoche (2003) <b>External</b> Kim & Ployhart (2014) <b>Reimbursement for university courses</b> Kim & Ployhart (2014)

		<p><b>Use job rotations to teach new skills, multiskilling</b> Srinivasan &amp; Chandwani (2014), Bruining et al. (2005), Al-Husan &amp; James (2003), Cook et al. (2016)</p> <p><b>Use expats in mentoring &amp; training</b> Al-Husan &amp; James (2003)</p>
	<p><b>Level of / financial investment in training &amp; development</b></p>	<p><b>Attention to training &amp; development</b> Sydow et al. (2020)</p> <p><b>Extent of financial investment</b> Bentley et al. (2021), Lai et al. (2016), Stevenot et al. (2018), Srinivasan &amp; Chandwani (2014), Al-Husan et al. (2014), Gunnigle et al. (2013), Bacon et al. (2004), Bacon et al. (2008), Pong &amp; Waring (2010)</p> <p><b>Amount of training</b> Bacon et al. (2004), Bacon et al. (2008), Bruining et al. (2005), Kamoche (2003), Wood et al. (2020)</p>
	<p><b>Training goals &amp; objectives</b></p>	<p><b>Firm- and job-specific skills training</b> Kim &amp; Ployhart (2014), Srinivasan &amp; Chandwani (2014), Conway &amp; Monks (2010), Agrawal &amp; Tambe (2016), Kamoche (2003), Iverson &amp; Zatzick (2011), Zhang et al. (2015), Minbaeva &amp; Muratbekova-Touron (2011), Boselie &amp; Koene (2010)</p> <p><b>Support attitudinal changes, culture training</b> Al-Husan &amp; James (2003), Pioch (2007), Vakola et al. (2007), Xing &amp; Liu (2016)</p> <p><b>Innovation (to improve product pipeline)</b> Martin &amp; Gollan (2012)</p> <p><b>Employability, retraining for other jobs, job application help</b> Som (2003), Alewell &amp; Hauff (2013), Chadwick et al. (2004), Kalyal et al. (2010), Iverson &amp; Zatzick (2011), Bloom et al. (2015), Wigblad et al. (2012)</p>
	<p><b>Development processes</b></p>	<p><b>Coaching</b> Zhang et al. (2015), Minbaeva &amp; Muratbekova-Touron (2011)</p> <p><b>Individual career / development planning</b> Bacon et al. (2008), Minbaeva &amp; Muratbekova-Touron (2011), Xing &amp; Liu (2016)</p>
<p><b>Performance evaluation</b></p>	<p><b>Evaluation criteria</b></p>	<p><b>Clear targets</b> Boselie &amp; Koene (2010), Bloom et al. (2012), Bloom et al. (2015), Thibodeau et al. (2007)</p> <p><b>Behavior-, competency-based</b> Martin &amp; Gollan (2012), Cooke &amp; Huang (2011)</p>
	<p><b>Evaluation approach</b></p>	<p><b>Self-evaluation</b> Geary &amp; Hunek (2019), Kamoche (2003)</p> <p><b>360-degree evaluations</b> Geary &amp; Hunek (2019), Martin &amp; Gollan (2012), Cooke &amp; Huang (2011), Srinivasan &amp; Chandwani (2014)</p> <p><b>Forced ranking</b> Geary &amp; Hunek (2019)</p> <p><b>Continuously collect &amp; analyze employee performance information</b> Bloom et al. (2012), Bloom et al. (2015)</p>

**Table S3: Motivation-enhancing HRM practices in corporate restructuring identified from the literature review**

HRM Practice Area	HRM Practice Area Sub-Category	HRM Practices & Papers
Promotion	Promotion process	<p><b>Internal opportunities for promotion</b> Lee et al. (2013), Bacon et al. (2008), Bruining et al. (2005), Bacon et al. (2012), Caverley et al. (2007), Hassard et al. (2012), Garaudel et al. (2008)</p> <p><b>Removed promotion barriers to women</b> Olcott &amp; Oliver (2014)</p>
	Promotion criteria	<p><b>Moved from seniority-based to performance-based promotions</b> Olcott &amp; Oliver (2014), Gill (2012), Morris et al. (2021)</p> <p><b>No formal criteria, at leader discretion</b> Pong &amp; Waring (2010)</p>
Compensation & Rewards	Reward criteria	<p><b>Performance-, merit-based pay</b> Bacon et al. (2004), Bacon et al. (2008), Bacon et al. (2012), Khan et al. (2019), Bruining et al. (2005), Morris et al. (2021), Bloom et al. (2012), Bloom et al. (2015), Bai et al. (2022)</p> <p><b>Rewards linked to values</b> Kamoche (2003)</p> <p><b>Tenure-based pay</b> Cooke &amp; Huang (2011) Morris et al. (2021)</p>
	Basis of reward	<p><b>Based on company performance</b> Bacon et al. (2012), Bruining et al. (2005), Zatzick &amp; Iverson (2006), Genin et al. (2021), Iverson &amp; Zatzick (2011)</p> <p><b>Based on team performance</b> Geary &amp; Hunek (2019)</p> <p><b>Based on individual performance</b> Srinivasan &amp; Chandwani (2014), Geary &amp; Hunek (2019), Westcott &amp; Pendleton (2013), Johnstone &amp; Wilkinson (2018)</p>
	Compensation program structure	<p><b>Wider wage band to differentiate employee performance</b> Cooke &amp; Huang (2011)</p> <p><b>Compress larger number of pay scales into smaller number of broad bands</b> Garaudel et al. (2008)</p> <p><b>Structure varies with strategy (social enterprise vs. commercial)</b> Srinivasan &amp; Chandwani (2014)</p> <p><b>Utilizes bonuses rather than increases to base salary</b> Fried et al. (2003)</p> <p><b>Wage cuts vary by worker group</b> Cascio &amp; Wynn (2004), Helfen et al. (2020)</p> <p><b>Lower pay scales for new staff</b> Roche &amp; Teague (2014)</p>

		<p><b>Size of pay cuts and workforce reductions was tied in a “sliding scale” to the price of oil</b> Kaufman (2013)</p>
<b>Benefits &amp; Incentives</b>	<b>Recognition programs</b>	<p><b>Non-monetary rewards and recognition for innovative ideas</b> Kamoche (2003)</p> <p><b>Management gives prizes and rewards for outstanding performance</b> Westcott &amp; Pendleton (2013)</p> <p><b>Internal sales competition</b> Geary &amp; Hunek (2019)</p>
	<b>Incentive programs</b>	<p><b>Ad hoc monetary incentives &amp; stock options during divestiture</b> Moschieri (2011)</p> <p><b>Productivity-related bonuses in closedown period</b> Wigblad et al. (2012)</p> <p><b>Short-term oriented incentives</b> Westcott &amp; Pendleton (2013)</p>
	<b>Employee benefit plans</b>	<p><b>Employee share ownership plans (ESOPs)</b> Bacon et al. (2004), Bacon et al. (2008), Bacon et al. (2012), Bruining et al. (2005), Som (2003)</p> <p><b>Increase employee participation in ESOPs</b> Som (2003)</p> <p><b>Employee stock options (ESOs)</b> Babenko et al. (2021), Gill (2012), Cooke &amp; Huang (2011), Stavrou et al. (2007)</p>
	<b>Long-horizon incentives</b>	<p><b>Pension schemes &amp; retirement plans</b> Clark (2009), Gomes et al. (2012), Cobb (2015)</p> <p><b>Long-term bonus</b> Som (2003)</p>
	<b>Employee benefits</b>	<p><b>Benefit level adjustments</b> Lee et al. (2013), Gunnigle et al. (2013)</p> <p><b>Holiday, housing allowances</b> Cooke &amp; Huang (2011)</p>
<b>Cost-Cutting &amp; Cost-Containment Practices</b>	<b>Wage-oriented</b>	<p><b>Wage concessions</b> Zagelmeyer et al. (2012)</p> <p><b>Pay freeze</b> Johnstone (2023), Roche &amp; Teague (2014), Kamoche (2003), Wood et al. (2020), Lai et al. (2016)</p> <p><b>Reduced holiday &amp; overtime pay but with higher overtime rate</b> Pioch (2007)</p>
	<b>Leave-oriented</b>	<p><b>Unpaid leave</b> Tsao et al. (2016), Wood et al. (2020), Gunnigle et al. (2013)</p> <p><b>Mandatory annual leave</b> Tsao et al. (2016)</p> <p><b>Unpaid sabbaticals</b> Cascio &amp; Wynn (2004)</p> <p><b>Asked to take leave in advance</b> Kamoche (2003)</p>

		<p><b>Two-week company shutdown (employees given choice of payment options)</b> Cascio &amp; Wynn (2004)</p>
	<b>Employment-oriented</b>	<p><b>Early retirement</b> Cascio &amp; Wynn (2004), Wigblad et al. (2012), Bacon et al. (2010), Garaudel et al. (2008), Iverson &amp; Zatzick (2007)</p> <p><b>Voluntary and/or compulsory redundancy</b> Roche &amp; Teague (2014), Wood et al. (2020), Bacon et al. (2010)</p> <p><b>Overtime reductions</b> Roche &amp; Teague (2014) Wood et al. (2020)</p> <p><b>Reduction in working hours</b> Wood et al. (2020), Zagelmeyer et al. (2012), Lai et al. (2016)</p>
	<b>Benefits-oriented</b>	<p><b>Non-wage benefits and rewards reductions</b> Wood et al. (2020), Lai et al. (2016)</p>
<b>Performance Appraisal</b>	<b>Appraisal process</b>	<p><b>Participation level</b> Bacon et al. (2004), Bacon et al. (2008)</p> <p><b>Regular &amp; consistent process</b> Bacon et al. (2004), Bacon et al. (2008), Bruining et al. (2005), Kamoche (2003), Thibodeau et al. (2007)</p> <p><b>New appraisal system introduction</b> Gomes et al. (2012), Gill (2012), Som (2003)</p>
<b>Employee wellness &amp; care</b>	<b>Social activities</b>	<p><b>(Loss of) social events and other informal people practices</b> Boselie &amp; Koene (2010), Bruining et al. (2005)</p> <p><b>Team-building &amp; after-work activities, social activities</b> Khan et al. (2019), Zhang et al. (2015), Xing &amp; Liu (2016)</p>
	<b>Work-life benefits</b>	<p><b>Paternity, parental leave</b> Cooke &amp; Huang (2011), Westcott &amp; Pendleton (2013)</p> <p><b>Numerous work/life benefits</b> Stavrou et al. (2007)</p> <p><b>Discounts on company products, car insurance</b> Westcott &amp; Pendleton (2013)</p>
	<b>Working conditions</b>	<p><b>Investments, improvements in working conditions</b> Cooke et al. (2015), Cohn et al. (2021)</p> <p><b>IT investments</b> Agrawal &amp; Tambe (2016)</p>
	<b>Support with job loss</b>	<p><b>Downsizing/closure severance pay</b> Chadwick et al. (2004), Alewell &amp; Hauff (2013), Wigblad et al. (2012)</p> <p><b>Job search assistance, “soft landing”</b> Wigblad et al. (2012), Alewell &amp; Hauff (2013), Tsai et al. (2005), Gomes et al. (2012)</p> <p><b>Provision of extended insurance</b> Chadwick et al. (2004)</p> <p><b>Efforts to preserve employee dignity</b> Chadwick et al. (2004), Iverson &amp; Zatzick (2011)</p> <p><b>Organizational justice procedures</b> Sweeney &amp; Quirin (2009)</p>

	<b>Support during restructuring</b>	<p><b>“Responsible downsizing” &amp; “responsible restructuring” practices</b> Santana et al. (2019), Tsai et al. (2005), Tsai &amp; Shih (2013a), Tsai &amp; Shih (2013b), Johnson &amp; Watt (2022), Cascio &amp; Wynn (2004)</p> <p><b>Counseling/support for restructuring survivors</b> Johnson &amp; Watt (2022)</p> <p><b>“Jobs alliances” agreements, collective contracts between workers/unions &amp; management to soften layoffs</b> Neto &amp; Mullet (2018), Johnstone &amp; Wilkinson (2018), Tsai &amp; Shih (2013a)</p>
<b>Work climate</b>	<b>Committed</b>	<p><b>Retain workers with more organizational commitment (downsize others)</b> Cross &amp; Travaglione (2004)</p>
	<b>Concessionary</b>	<p><b>Serial/repeat downsizing</b> Gilson et al. (2004)</p>
	<b>Fair</b>	<p><b>Harmonized terms and conditions</b> Bacon et al. (2008), Cooke &amp; Huang (2011), Bruining et al. (2005), Bacon et al. (2012)</p> <p><b>Formal grievance procedures</b> Bacon et al. (2012)</p>
	<b>Supportive</b>	<p><b>Workplace inclusivity practices</b> Khan et al. (2019)</p> <p><b>Social support from supervisor</b> Som (2003), Caverley et al. (2007), Dlouhy &amp; Casper (2021)</p> <p><b>Employee-caring practices</b> Lin &amp; Wei (2006), Tsai &amp; Shih (2013a), Tsai &amp; Shih (2013b)</p>
<b>Employment</b>	<b>Employment security</b>	<p><b>Fired if miss targets, low performance</b> Westcott &amp; Pendleton (2013), Bloom et al. (2012), Bloom et al. (2015)</p> <p><b>Staff redeployment</b> Johnstone (2023), Johnstone (2019), Som (2003), Johnson &amp; Watt (2022), Iverson &amp; Zatzick (2007)</p> <p><b>Downsizing</b> Clark (2009), Guery et al. (2017), Agrawal &amp; Tambe (2016), Gomes et al. (2012), Bacon et al. (2019), Tsao et al. (2016), Bruining et al. (2005), Goergen et al. (2018), Westcott &amp; Pendleton (2013), Kamoche (2003), Cohn et al. (2021), Wood et al. (2020), Antoni et al. (2019), Bacon et al. (2010), Fried et al. (2003), Dencker (2009), McCann et al. (2008), Lai et al. (2016), Chadwick et al. (2004), Iverson &amp; Zatzick (2011), Guthrie &amp; Datta (2008), Cascio &amp; Wynn (2004), Cross &amp; Travaglione (2004), Dlouhy &amp; Casper (2021), Neto &amp; Mullet (2018), Iverson &amp; Zatzick (2007), Tsai et al. (2005), Tsai &amp; Shih (2013a), Tsai &amp; Shih (2013b), Kawai (2015)</p>

Source: Author’s own work

**Table S4: Opportunity-enhancing HRM practices in corporate restructuring identified from the literature review**

HRM Practice Area	HRM Practice Area Sub-Category	HRM Practices & Papers
Job design	Structures	<b>Team working, cross-functional teams</b> Garaudel et al. (2008), Gill (2012), Bruining et al. (2005), Bacon et al. (2012), Bacon et al. (2008), Bacon et al. (2010)
	Scope	<b>Increase in job activities &amp; responsibilities</b> Conway & Monks (2010), Pioch (2007), Hassard et al. (2012), Cook et al. (2016) <b>Job more varied</b> Iida & Morris (2008) <b>Detailed plan for work redesign</b> Chadwick et al. (2004) <b>Work/job was reorganized</b> Wood et al. (2020) <b>Job scope clarity, role clarification</b> Caverley et al. (2007), Fried et al. (2003), Wiedner & Mantere (2019)
	Flexibility	<b>Flexible job design, job description</b> Zatzick & Iverson (2006), Bacon et al. (2012) <b>Functional flexibility</b> Johnstone (2019) <b>Job rotations</b> Tsao et al. (2016), Boselie & Koene (2010) <b>Intra-firm lateral moves</b> Bacon et al. (2008)
	Autonomy	<b>“Own the job”, initiative-taking, self-monitoring</b> Kamoche (2003), Bacon et al. (2008) <b>Extent of micromanagement, surveillance</b> Thibodeau et al. (2007), Iida & Morris (2008)
Approach to work	Work characteristics	<b>Overtime work, overloading</b> Caverley et al. (2007), Dlouhy & Casper (2021), Pong & Waring (2010), Johnstone (2023) <b>Workload intensity</b> Lee et al. (2013), Hoque et al. (2023), Geary & Hunek (2019), Morris et al. (2021) <b>Amount of working hours</b> Iida & Morris (2008), Morris et al. (2021), Garaudel et al. (2008) <b>Shift timing</b> Cook et al. (2016), Bacon et al. (2010) <b>Stress / pressure</b> Iida & Morris (2008), Cook et al. (2016), Bacon et al. (2010), Garaudel et al. (2008)
	Work arrangements	<b>Extent of flexibility in work schedule</b> Pong & Waring (2010), Bacon et al. (2012)

	<b>Job security commitments</b>	<p><b>Contractual</b> Cho et al. (2014), Bruining et al. (2005), Al-Husan et al. (2014)</p> <p><b>Implicit</b> Iverson &amp; Zatzick (2011), Cook et al. (2016), Guery et al. (2017), Dlouhy &amp; Casper (2021)</p> <p><b>Tenuous</b> Fried et al. (2003), Wigblad et al. (2012)</p> <p><b>Extent of change/ consistency</b> Stevenot et al. (2018), Bacon et al. (2019), Bacon et al. (2012)</p>
<b>Employee involvement</b>	<b>Involvement structures</b>	<p><b>Self-directed work teams</b> Zatzick &amp; Iverson (2006)</p> <p><b>Problem-solving teams (quality circles)</b> Bruining et al. (2005)</p> <p><b>Spontaneous self-organizing teams</b> Wigblad et al. (2012)</p>
	<b>Decision-making processes</b>	<p><b>Extent of employee involvement in decision-making processes</b> Hoque et al. (2023), Pong &amp; Waring (2010), Stavrou et al. (2007), Minbaeva &amp; Muratbekova-Touron (2011), Conway &amp; Monks (2010), Gill (2012)</p> <p><b>Employees involved in decisions about how they work, setting performance targets</b> Bruining et al. (2005), Iverson &amp; Zatzick (2011)</p> <p><b>Employees involved in occupational health and safety programs</b> Iverson &amp; Zatzick (2011)</p>
	<b>Engagement processes</b>	<p><b>Formalized system with employee councils &amp; work forums</b> Kaufman (2013)</p> <p><b>Consultative committees between management and employees</b> Bacon et al. (2010)</p> <p><b>Employees consulted about restructuring response &amp; options</b> Cascio &amp; Wynn (2004), Roche &amp; Teague (2014), Cook et al. (2016), Moschieri (2011), Bacon et al. (2010), Clark (2009), Harney et al. (2018)</p> <p><b>No formalized conflict resolution policy for employees</b> Pong &amp; Waring (2010)</p>
	<b>Job discretion</b>	<p><b>Extent of job discretion</b> Hoque et al. (2023), Bacon et al. (2010), Bloom et al. (2015), Bai et al. (2022)</p> <p><b>Changed with delayering, addition of management layers</b> Garaudel et al. (2008), Johnson &amp; Watt (2022), Conway &amp; Monks (2010)</p> <p><b>Autonomy if deliver results</b> Geary &amp; Hunek (2019)</p> <p><b>Initiatives come from line management, not corporate</b> Boselie &amp; Koene (2010)</p> <p><b>Authoritarian approach</b> Khan et al. (2019)</p>

		<b>Subject to changing power distribution, internal politics</b> Srinivasan & Chandwani (2014)
<b>Communication &amp; knowledge-sharing</b>	<b>Types of potential information shared</b>	<b>Strategic plans, objectives</b> Boselie & Koene (2010), Iverson & Zatzick (2011) <b>Operating &amp; financial performance information</b> Iverson & Zatzick (2011), Stavrou et al. (2007)
	<b>Information access</b>	<b>HR retains control of databases</b> Conway & Monks (2010) <b>Employees not made aware of their rights</b> Pong & Waring (2010) <b>Information restricted to top management</b> Gomes et al. (2012)
	<b>Communications about restructuring</b>	<b>Advance notice about restructuring action</b> Wigblad et al. (2012), Blau (2007), Chadwick et al. (2004), Tsai et al. (2005), Johnson & Watt (2022), Bacon et al. (2010) <b>Information about strategy, intentions, rationale behind the restructuring action</b> Gomes et al. (2012), Gill (2012), Iida & Morris (2008), Xing & Liu (2016), Johnstone (2023), Iverson & Zatzick (2011), Tanure & Gonzalez-Duarte (2007), Boselie & Koene (2010) <b>Justifiable explanations for restructuring</b> Tsai et al. (2005), Blau (2007) <b>Information about restructuring implementation &amp; logistics</b> Tian et al. (2021), Wiedner & Mantere (2019), Clibborn (2019) <b>Use “boundary-spanners” to improve communication between parent/acquirer &amp; unit/target</b> Khan et al. (2019), Al-Husan et al. (2014), Moschieri (2011), Colman & Rouzies (2019)
	<b>Modes of communication &amp; knowledge-sharing</b>	<b>Employee attitude surveys</b> Bruining et al. (2005), Iverson & Zatzick (2011), Geary & Hunek (2019) <b>Suggestion, complaint systems</b> Bruining et al. (2005), Iverson & Zatzick (2011) <b>Drop-in sessions</b> Bellido de Luna (2022) <b>Senior manager daily “walk around”</b> Bruining et al. (2005) <b>Regular team briefings</b> Bacon et al. (2012), Bruining et al. (2005) <b>Emails, newsletters, intranet, social media</b> Bruining et al. (2005), Gomes et al. (2012), Bellido de Luna (2022), Pong & Waring (2010) <b>Leadership visits</b> Al-Husan et al. (2014) <b>Large formal meetings</b> Al-Husan & James (2003), Gill (2012), Zhang et al. (2015), Al-Husan et al. (2014)

<b>Union-related</b>	<b>Union structures</b>	<p><b>Union (de)recognition, employee membership</b> Bacon et al. (2010), Clark (2009)</p> <p><b>Collective bargaining agreements</b> Bacon et al. (2010), Westcott &amp; Pendleton (2013)</p> <p><b>Employee involvement in joint labor-management committees</b> Iverson &amp; Zatzick (2011), Johnson &amp; Watt (2022), Helfen et al. (2020)</p> <p><b>Union/employee representative consultation</b> Johnstone (2023)</p>
	<b>Union-management engagement</b>	<p><b>Union (in)access to firm financial information</b> Roche &amp; Teague (2014)</p> <p><b>Negotiations, consultations, “integrative bargaining” between workers/unions and management</b> Garaudel et al. (2008), Johnstone &amp; Wilkinson (2018), Roche &amp; Teague (2014), Tsai &amp; Shih (2013a), Bacon et al. (2010)</p> <p><b>Management relationship quality with unions</b> Cook et al. (2016), Morris et al. (2021), Khan et al. (2019), Colman &amp; Rouzies (2019)</p>

Source: Author’s own work

**Table S5: Outcomes studied in conjunction with HRM practices in corporate restructuring identified from the literature review**

<b>Outcome Type</b>	<b>Measures &amp; Articles</b>
<b>Financial Outcomes</b>	<p><b>Profitability</b> Bloom et al. (2012), Bloom et al. (2015), Kim &amp; Ployhart (2014), Tsao et al. (2016), Chew &amp; Sharma (2005), Bai et al. (2022), Chadwick et al. (2004)</p> <p><b>Sales growth</b> Bloom et al. (2012), Bloom et al. (2015)</p> <p><b>Firm growth</b> Poon &amp; Waring (2010)</p> <p><b>Firm performance</b> Tsai &amp; Shih (2013a), Tsai &amp; Shih (2013b)</p> <p><b>Tobin's q</b> Bloom et al. (2012, 2015)</p> <p><b>Cash flow</b> Clark (2009)</p>
<b>Operational Outcomes</b>	<p><b>Productivity &amp; efficiency</b> Bloom et al. (2012), Bloom et al. (2015), Kim &amp; Ployhart (2014), Bai et al. (2022), Thibodeau et al. (2007), Iida &amp; Morris (2008), Zatzick &amp; Iverson (2006), Iverson &amp; Zatzick (2011), Cook et al. (2016), Wigblad et al. (2012)</p> <p><b>Product &amp; service quality</b> Thibodeau et al. (2007), La Forgia (2023)</p> <p><b>Firm management and distribution of management practices</b> Bloom et al. (2015)</p> <p><b>Employment / headcount</b> Clark (2009), Goergen et al. (2018), Antoni et al. (2019)</p> <p><b>Probability of layoffs and probability of workforce reductions</b> Bentley et al. (2021)</p> <p><b>Organizational flexibility</b> Iida &amp; Morris (2008)</p> <p><b>Organizational ambidexterity</b> Rao-Nicholson et al. (2020)</p> <p><b>Workplace safety</b> Cohn et al. (2021)</p> <p><b>Innovation</b> Genin et al. (2021), Marques et al. (2014)</p> <p><b>Firm Survival</b> Bloom et al. (2012), Gomes et al. (2012)</p>
<b>Restructuring-Oriented Outcomes</b>	<p><b>Market reaction to acquisition</b> Babenko et al. (2021)</p> <p><b>Deal value creation</b> Babenko et al. (2021)</p> <p><b>Likelihood of becoming an acquirer or a target</b> Bai et al. (2022), Shi et al. (2023)</p> <p><b>Integration speed, smoothness, effectiveness</b> Xing &amp; Liu (2016), Cooke &amp; Huang (2011), Zhang et al. (2015)</p>

	<p><b>Management &amp; success of the downsizing process</b> Chadwick et al. (2004), Cascio &amp; Wynn (2004)</p> <p><b>Identify alternatives to layoffs</b> Johnstone (2023), Som (2003)</p> <p><b>Transfer and alignment of HRM practices in integration, reorganization</b> Tanure &amp; Gonzalez-Duarte (2007), Al-Husan et al. (2014), Clibborn (2019), Cooke &amp; Huang (2011)</p> <p><b>Headquarters-subsidiary knowledge transfer</b> Reiche et al. (2015)</p> <p><b>Employee perceptions of restructuring action execution</b> Edwards &amp; Edwards (2012, 2015), Wiedner &amp; Mantere (2019), Moschieri (2011), Sweeney &amp; Quirin (2009), Neto &amp; Mullet (2018)</p> <p><b>Clarity and credibility of restructuring action</b> Lee et al. (2013), Boselie &amp; Koene (2010)</p>
<p><b>HR-oriented outcomes</b></p>	<p><b>HRM effectiveness</b> Chew &amp; Sharma (2005)</p> <p><b>Total number of HRM practices adopted</b> Bacon et al. (2004), Bacon et al. (2012)</p> <p><b>Development, improvements in HRM practices</b> Bacon et al. (2010), Sydow et al. (2020)</p> <p><b>Transference of a performance &amp; productivity management system (PPMS) system (global HR model)</b> Geary &amp; Junek (2019)</p> <p><b>Perception of importance of HRM issues</b> Bacon et al. (2004)</p> <p><b>Delivery of HRM (enablements or constraints)</b> Conway &amp; Monks (2010)</p> <p><b>Employee relations</b> Bruining et al. (2005)</p> <p><b>Employee wage impact</b> Agrawal &amp; Tambe (2016), Antoni et al. (2019)</p> <p><b>Long-run employability</b> Agrawal &amp; Tambe (2016)</p> <p><b>Turnover &amp; turnover intention</b> Lee et al. (2013), Cho et al. (2014), Antoni et al. (2019), Cheung (2005)</p> <p><b>Employee retention</b> Zhang et al. (2015)</p> <p><b>Job performance</b> Fried et al. (2003), Lin &amp; Wei (2006), Gilson et al. (2004), Cheung (2005), Schreurs et al. (2012)</p> <p><b>Job satisfaction</b> Bacon et al. (2010), Harney et al. (2018), Hoque et al. (2023), Gilson et al. (2004)</p> <p><b>Intrinsic job quality</b> Hoque et al. (2023)</p> <p><b>Job security</b> Bacon et al. (2004), Bacon et al. (2019), Schreurs et al. (2012), Hassard et al. (2012)</p>

	<p><b>Employee engagement, withdrawal</b> Tian et al. (2021), Dlouhy &amp; Casper (2021)</p> <p><b>Employee commitment</b> Lin &amp; Wei (2006), Marques et al. (2014)</p> <p><b>Employee motivation</b> Kawai (2015)</p> <p><b>Extra effort</b> Schreurs et al. (2012)</p> <p><b>Perception of employees' relative deprivation</b> Lee et al. (2013), Cho et al. (2014)</p> <p><b>Acceptance/resistance of HRM changes</b> Cooke &amp; Huang (2011)</p> <p><b>Intention to voice discontent</b> Cheung (2005)</p> <p><b>Constructive/destructive employee responses</b> Blau (2007)</p> <p><b>Employee physical and mental health</b> Dlouhy &amp; Casper (2021), Harney et al. (2018), Hoque et al. (2023)</p> <p><b>Absenteeism</b> Wood et al. (2020), Caverley et al. (2007)</p>
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Source: Author's own work