

## THE CONTRIBUTION OF CORPORATE SOCIAL RESPONSIBILITY PERCEPTION ON JOB PERFORMANCE: DOES CORPORATE REPUTATION MATTER?

Bui Nhat VUONG <sup>1\*</sup>, Dao Duy TUNG <sup>2</sup>, Dao Duy HUAN<sup>3</sup>

<sup>1</sup>*Faculty of Business Administration, Vietnam Aviation Academy,  
104 Nguyen Van Troi, Ward 8, Phu Nhuan District, 700000 Ho Chi Minh City, Vietnam*

<sup>2, 3</sup>*Faculty of Business Administration, Tay Do University, 68 Tran Chien Street,  
Le Binh Ward, Cai Rang District, Can Tho City, Vietnam*

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**Abstract.** The objective of this study is to examine the relationship between corporate social responsibility (CSR) and job performance through the mediating role of job attitudes. In addition, the moderating role of organizational reputation is also considered. Based on stakeholder theories, signaling theory, social exchange theory, and social identity theory, a research model has been developed. Data has been collected from 636 employees working in SMEs in Vietnam to provide empirical evidence. Research results showed that corporate social responsibility has made a positive contribution to improving job performance and this relationship was partially mediated by job attitudes. In addition, organizational reputation strengthened the positive connection between CSR and job attitudes. Finally, the study suggested some managerial implications to help leaders have appropriate policies to improve employees' job performance.

**Keywords:** corporate social responsibility, job performance, job attitudes, organizational reputation, SEMs in Vietnam.

**JEL Classification:** M1, M31, M48, M54.

### Introduction

Today, the economic integration situation is increasingly competitive, businesses must improve their reputation to improve competitiveness, and the reputation of enterprises relies on strategies of social responsibility (Nyuur et al., 2019). Approaches to corporate social responsibility (CSR) have changed dramatically and businesses are now more vulnerable to social and environmental problems (Li et al., 2022); They are more likely to be affected by reputational risk than other firms and more susceptible to negative reactions from stakeholders (Ansu-Mensah et al., 2021); and the reputation of organizations is based on the CSR programs they are implementing (Mahmood & Bashir, 2020), this is why firms tend to spend millions of dollars on CSR programs to strengthen their reputation.

In addition, in the face of the ongoing COVID-19 pandemic, companies in the world in general and in Vietnam, in particular, have been greatly affected and many organizations have gone bankrupt. For small and medium enterprises (SEMs), the issue of improving reputation is

very necessary to overcome this difficulty (Kang & Kim, 2021). Previous studies have suggested that implementing social responsibility should be one of the sustainable development strategies of enterprises (Li et al., 2022). Moreover, Singh and Misra (2021) believe that employing social responsibility has positive effects on business operations, especially profit growth. Furthermore, Al-Shammari et al. (2021) show that it is necessary to have more research on employees' perceptions of CSR for enterprises to improve their reputation and maintain the trust of stakeholders.

Employees are the main internal stakeholders of the organization, they have directly involved in CSR activities and influence this success (Kunz, 2020). When businesses commit to applying policies to employees and satisfying their needs, organizations will receive a lot of benefits from them. Specifically, Vuong (2022) stated that if employees feel happy when they are working in their enterprise, they are likely to actively support their business as a mutual social exchange. Besides, previous studies also showed that job performance increases when employees have a positive work attitude (Giao et al., 2020b). Robbins and Judge

\*Corresponding author. E-mail: [nhatvuonga1@gmail.com](mailto:nhatvuonga1@gmail.com)

(2018) argued that a positive work attitude includes two main components: job satisfaction and employee commitment. Also, previous studies have suggested that CSR is also capable of improving employee morale leading to higher performance (Al-Shammari et al., 2021), and CSR activities are one of the driving forces promoting job satisfaction (e.g., Murshed et al., 2021; Paruzel et al., 2021) and employee commitment (e.g., Nazir & Islam, 2020; Tsourvakas & Yfantidou, 2018). Therefore, it is necessary to have more studies on CSR, work attitudes, and work performance of employees in enterprises in Vietnam.

Furthermore, organizational reputation is also extremely important for businesses to differentiate themselves from competitors and maintain stakeholder trust (Mahmood & Bashir, 2020). In addition, some studies also suggested that organizational reputation reflects employees' perceptions and their expectations of the organization. Meanwhile, employee benefits are very important and will create a positive atmosphere in the organization, thereby creating a positive effect and helping to improve satisfaction (Jannati et al., 2020). Therefore, in this study, it is necessary to consider the relationship between CSR and job satisfaction under the moderation of organizational reputation. This moderating role has not been carried out in previous studies.

The objective of this study is to determine the relationship between corporate social responsibility and job performance through the mediating role of employees' attitudes towards work (satisfaction and employee commitment). More specifically in this study, the moderating variable is organizational reputation. This study will use four theories: stakeholder theory, social identity theory, social exchange theory, and signaling theory.

## 1. Background theories

**Stakeholder theory:** The concept of a stakeholder is defined by Freeman (1984) as any group or individual who can influence or be affected by the achievement of company objectives. The stakeholders of an organization include employees, customers, suppliers, shareholders, creditors, etc. Stakeholder theory was first used by Ansoff (1965) in determining corporate objectives. The ability to balance the conflicting needs of different stakeholders in an enterprise is a key goal of businesses. This theory is the basis for explaining how effectively managing stakeholder concerns can have a positive impact on the profitability of firms. It is based on the premise that a company should act in accordance with the ethical and legal rights of its stakeholders and this basis is seen as the ethics of business responsibility, and this unethical firm faces major penalties and other disadvantages such as deteriorating relationships, damage to reputation, reduced productivity, creativity, loyalty, inefficient information flow throughout the organization.

Social identity theory was originally proposed by Tajfel and Turner (2004). It is an integrative theory of cognition,

the psychological basis of group discrimination. Social identity theory is concerned with both the psychological and sociological aspects of group behavior. Social identity theory suggests that individuals classify themselves as members of certain social groups. Personal self-esteem is positive when they perceive an identity within the group that is distinct from the outgroup. That way, their behavior will be consistent with the group.

Social exchange theory emphasizes that social behavior is the result of an exchange process (Blau, 1964). The exchange refers to a reciprocal behavior. Specifically, if employees feel happy when they are working in their organization, they are likely to actively support their organization as a mutual social exchange.

**Signaling theory:** According to Spence (2002), signaling theory is based on the assumption that information is not available to all parties at the same time and that asymmetric information is the rule. Signaling theory states that corporate strategic decisions are signals sent by the company to various stakeholders to shake up these asymmetries. It emphasizes on building, maintaining, and protecting a reputation on the basis of the intended organizational image. Signaling theory is used in reputation studies to explain the choice of strategic actions by firms that provided the signal, and then used by corporate stakeholders to create an impression of firms.

## 2. Research hypotheses

### 2.1. The relationship between CSR and job performance

There are many definitions of CSR that have been given. According to Bowen (1953), CSR is the obligation of traders to pursue policies to make decisions or take necessary actions regarding goals and values for society. McGuire (1963) argues that a company has not only economic and legal obligations but also certain other responsibilities towards society. Following this idea, Carroll (1979) generalized social responsibilities into four groups: economic responsibility, legal responsibility, moral responsibility, and philanthropic responsibility. Economic responsibility means the business has an obligation to make a profit; provide employment; and produce products/services that customers need. Legal responsibility is that an enterprise should comply with local, national, and international laws and regulations during its operation. Ethical responsibility is that businesses must meet other standards and expectations of society, which are not stated in the law; more specifically, the responsibility to meet the standards and expectations of stakeholders, including customers, employees, shareholders, and the community. Philanthropic responsibility means that firms must meet the expectations of society, businesses should be as good citizens; for example, the contribution of financial resources, education, community activities.

Job performance is the employee's contribution to the achievement of the organization's goals. According

to Anderson and Oliver (1987), job performance can be assessed based on attitude-based standards or outcome-based standards. Borman and Brush (1993) stated that job performance is both obligatory (task performance, also known as in-role behavior) and situational performance (also known as extra-role behavior). In which, the performance of the obligation is the efficiency of performing activities that bring benefits to the organization. Besides, job performance is also defined as the quality and quantity of work required by the job description and by the employee's perception (Giao et al., 2020b).

Previous studies (e.g., Al-Shammari et al., 2021; Vuong, 2022) also looked at the positive relationship between CSR and job performance. According to the social exchange theory of Blau (1964), researchers have suggested that if employees perceive their organization to behave in a way that is extremely socially irresponsible, then they will be more likely to exhibit negative attitudes and behaviors at work (low job performance). Conversely, if employees perceive their organization to operate in a highly socially responsible manner, they may have a positive attitude about the company and work more efficiently. From the above arguments, the following hypothesis is formed:

*H<sub>1</sub>: CSR has a positive influence on job performance.*

## 2.2. The relationship between CSR and work attitude

According to Robbins and Judge (2018), work attitude consists of two main components: job satisfaction and employee commitment. The concept of job satisfaction has been the subject of organizational psychology research for a long time. It is derived from the concept of spirit and then analyzed from various points of view to discover its premise and possible consequences. More recently, it has frequently been associated with individuals' perceptions of organizational performance and individuals' behavior in the workplace. Locke and Latham (1990) defined job satisfaction as a positive emotional state resulting from a person's assessment of work experience. Based on the social identity theory of Tajfel and Turner (2004), provided a reasonable explanation for the impact of CSR on employees' positive attitudes. When employees see that their organization works for the benefit of society through CSR activities, and thus, it develops a positive image in society, they feel satisfied and increase their self-esteem, respect, and pride in the organization. The above arguments lead to the following hypothesis:

*H<sub>2</sub>: CSR has a positive influence on job satisfaction.*

Moreover, Schaufeli et al. (2002) defined employee commitment as a positive, satisfying, job-related state, characterized by strength, and attractiveness. They also asserted that it is not a transient and specific state but rather, a more pervasive and persistent state of relational awareness that does not focus on any object, event, or individual, or any particular behavior. According to Saks (2006), commitment is not an attitude; it is the degree to which an

individual pays attention and interest in the performance of their roles. The focus of commitment is on performing one's formal roles instead of secondary roles and voluntary behaviors. Numerous studies have identified the potential benefits provided by CSR in favoring the behaviors of stakeholders including customers, employees, and investors as well as improving the overall performance of the organization. However, the benefits of CSR in shaping employee behavior in good faith are less emphasized. According to the stakeholder theory of Freeman (1984), employees are the main internal stakeholders who not only benefit from CSR activities, they can also greatly influence the implementation and success of the organization's CSR programs, employees are more likely to actively experience the CSR program when they are directly involved in the process. The organization that implements full and standard CSR activities, the employees' awareness of good CSR activities and they will be more engaged. The study's findings confirmed that socially responsible activities have a higher positive impact on employee commitment (Vuong, 2022). From the above discussion, the following hypothesis has been proposed.

*H<sub>3</sub>: CSR has a positive influence on employee commitment.*

## 2.3. The relationship between work attitude and job performance

According to Giao et al. (2020a), job satisfaction is a direct influence of individual behavior in the workplace, it includes all kinds of emotions of employees towards their job. Employee commitment and job satisfaction have an impact on any business resulting in low performance and low productivity shifts. Cabrera and Estacio (2022) also showed that positive work attitudes are related to employees' job performance. Indeed, when employees are satisfied and engaged with their work, they tend to work for the firms for a long time and strive to provide the best possible service to the organization. According to the social exchange theory of Blau (1964), employees will respond to positive work attitudes and behaviors when their relationship with the organization is established on the principles of exchange. From the above argument, the following hypothesis has been proposed.

*H<sub>4</sub>: Job satisfaction has a positive effect on job performance.*

*H<sub>5</sub>: Employee commitment has a positive influence on job performance.*

## 2.4. The mediating role of work attitude

Based on the social exchange theory, when an employee has a positive mental state, he/she will participate more enthusiastically in his job role and organizational role (Blau, 1964). The empirical study of May et al. (2004) found that meaning along with safety and readiness are important antecedents of work attitudes. The implementation of CSR

by the organization can provide a higher sense of meaning at work in the sense that employees may feel they are not working for the organization solely for their own benefit; rather, they are part of an organization that serves the community to make the world a better place to live. From there, employees will show a high level of efficiency in their work.

*H<sub>6</sub>: Job satisfaction has a mediating role in the relationship between CSR and job performance.*

*H<sub>7</sub>: Employee commitment has a mediating role in the relationship between CSR and job performance.*

### 2.5. The moderating role of organizational reputation

Stakeholder requirements are being met through the implementation of CSR, which increases the reputation of the organization (Donaldson & Preston, 1995). Previous studies (e.g., Bianchi et al., 2019; Mahmood & Bashir, 2020) have also investigated the link between organizational reputation and CSR. In addition, these researchers also suggested that reputation reflects employees' perceptions and their expectations of the organization. Therefore, employee benefits are very important and will create a positive atmosphere in the organization. Indeed, this atmosphere creates a positive effect on everyone. One of the positive effects is trust, satisfaction based on experience, and long-term relationships. Social identity theory will predict an adverse effect on employee work attitudes because employee self-esteem can be adversely affected by their organization. Therefore, it may be reasonable to assume that employees generally expect their organizations to have a positive reputation on social issues, good CSR practices towards stakeholders, and good working

attitudes. Their job performance will be affected by their assessment of the extent to which the organization meets expectations, as they feel more satisfied in their jobs. The argument shows that if the organization has a good reputation, the employees' perception of CSR will be higher and the employees will be more satisfied and committed at work. From the above argument, the following hypotheses have been proposed (Figure 1).

*H<sub>8</sub>: Organizational reputation plays a role in moderating the relationship between CSR and job satisfaction.*

*H<sub>9</sub>: Organizational reputation plays a role in moderating the relationship between CSR and employee commitment.*

### 3. Methods

The scales in this study were built on the basis of previous studies (Bouckennooghe et al., 2013; Maignan, 2001; Mowday et al., 1979; Paoline et al., 2015). In order to ensure the consistency of the content when translating into Vietnamese, the study has conducted a double-blind way. After that, the authors discussed and adjusted the translation with human resources experts at small and medium enterprises to suit the situation in Vietnam. Observed variables were surveyed according to a 5-level Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Specifically, the perception of corporate social responsibility (CSR) was measured by 8 observed variables of Maignan (2001). Employee commitment (EC) was used by 04 observed variables of Mowday et al. (1979). Job satisfaction (JS) with 04 observed variables was used on the scale of Paoline et al. (2015). Job performance (JP) was measured by 04 observed variables of Bouckennooghe et al. (2013).

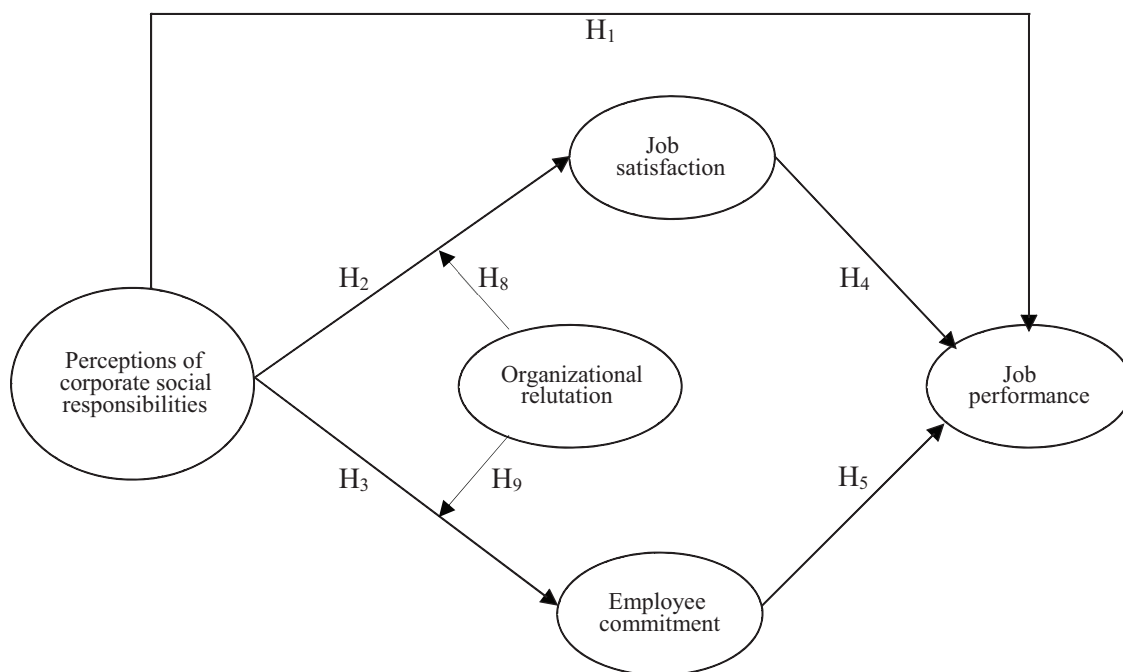


Figure 1. The theoretical model



Quantitative research was conducted with an expected sample size of 800 employees working in small and medium enterprises in Ho Chi Minh City, Vietnam. The sample was selected according to the convenience method. Specifically, small and medium enterprises were divided into 4 groups along with the size of charter capital. Within each group, ten firms will be selected based on an available list. The sample size for the study will be divided equally into the norm for each selected enterprise. Interviewers approached the respondents by sending a survey designed on Google Docs to the email addresses of the HR heads. After screening the responses, there were 638 valid questionnaires used for data processing and interpretation (Table 1).

Table 1. Demographic characteristics

N = 638		Frequency	Percent
Gender	Female	324	50.8
	Male	314	49.2
Age groups	18–25 years old	201	31.5
	26–35 years old	314	49.2
	36–45 years old	84	13.2
	Over 45 years old	39	6.1
Educational level	Below college	95	14.9
	College	210	32.9
	University	285	44.7
	Postgraduate	48	7.5
Income (1 million VND = 43.15USD)	<5 million	86	13.5
	5– < 10 million	362	56.7
	10 < 15 million	98	15.4
	> 15 million	92	14.4
Working time	<2 years	175	27.4
	3–5 years	189	29.6
	6–10 years	122	19.1
	>10 years	152	23.8

### Results and conclusions

SEM is a statistical analysis technique developed to analyze multidimensional relationships between multiple variables in a model. Using SEM researchers can visually examine the relationships that exist between variables in the overall model. In this study, the author uses the PLS path model method to analyze SEM and develop theories in exploratory research. When measuring the measurement model, this study will focus on three issues including: reliability analysis of the scale, convergent and discriminant validity. Reliability analysis of the scale is to measure the consistency of the scale through two main indicators: Cronbach’s Alpha and Composite Reliability (CR). According to Vuong et al. (2020a), the threshold of 0.7 is the appropriate level of the Cronbach’s Alpha and Composite Reliability. Table 2 showed that all scales had these coefficients greater than 0.7; in which, the JS scale had the highest Cronbach’s Alpha coefficient (0.902), the lowest was the ETHR scale (0.737), the JS scale had the highest CR coefficient (0.932), and the lowest CR coefficient was the JP scale (0.870). Therefore, it can be concluded that all scales had good reliability in measurement.

Refers to the degree of convergence of the observations in the scale. It is measured by the outer loading coefficient and Average Variance Extracted (AVE). All the outer loadings coefficients of the observed variables in Figure 2 were greater than 0.5, which meant that the observed variables explained at least 50% of the parent latent variable (Vuong et al., 2020b). Besides, the AVE coefficient of all scales was higher than 0.5, meeting the evaluation criteria of Giao et al. (2020b). Specifically, the latent parent variable can explain the average variation of the observed variables, in turn according to each scale: ECOR = 0.883, EC = 0.741, ETHR = 0.792, JP = 0.631, JS = 0.773, LEGR = 0.843, OR = 0.651, CSR = 0.510, and PHIR = 0.797 (Table 2). Therefore, it can be concluded that all scales had a good convergence.

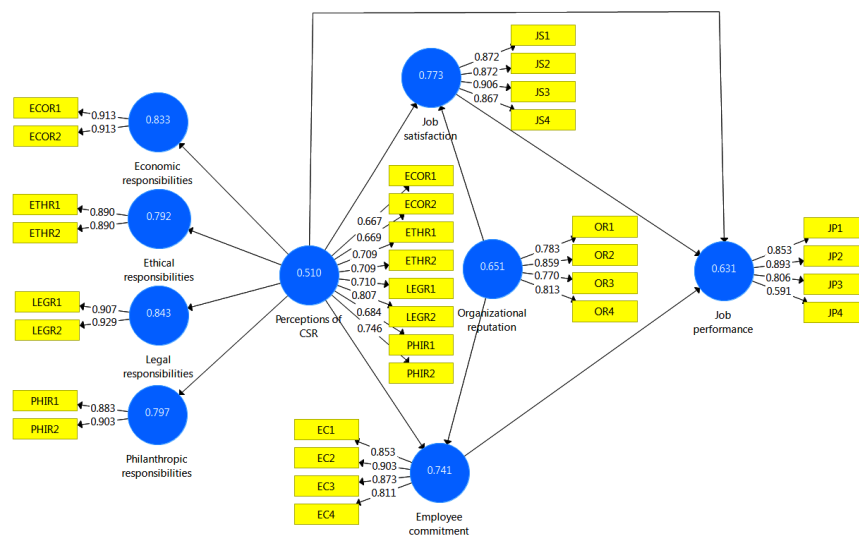


Figure 2. The measurement model

Table 2. The reliability and convergent validity

	R2	CA	CR	AVE	ECOR	EC	ETHR	JP	JS	LEGR	OR	CSR	PHIR
ECOR		0.800	0.909	0.833	(0.913)								
EC	0.261	0.883	0.919	0.741	(0.861)								
ETHR		0.737	0.884	0.792	0.448	(0.890)							
JP	0.447	0.798	0.870	0.631	0.299	0.608	(0.794)						
JS	0.238	0.902	0.932	0.773	0.326	0.479	0.498	0.507	(0.879)				
LEGR		0.815	0.915	0.843	0.465	0.357	0.540	0.331	0.342	(0.918)			
OR		0.822	0.882	0.651	0.511	0.443	0.593	0.386	0.340	0.896	(0.807)		
CSR		0.862	0.892	0.510	0.732	0.508	0.797	0.476	0.452	0.829	0.916	(0.714)	
PHIR		0.746	0.887	0.797	0.441	0.428	0.508	0.353	0.254	0.592	0.887	0.802	(0.893)

Notes: EC = Employee commitment; JS = Job satisfaction; JP = Job performance; ECOR = Economic responsibilities, LEGR = Legal responsibilities, ETHR = Ethical responsibilities, PHIR = Philanthropic responsibilities; OR = Organizational reputation; CA = Cronbach's alpha; CR = Composite reliability; AVE = Average variance extracted.

Table 3. HTMT and VIF index

	Heterotrait-Monotrait Ratio (HTMT)										Variance inflation factor (VIF)					
	ECOR	EC	ETHR	JP	JS	LEGR	OR	CSR	ECOR	EC	ETHR	JP	JS	LEGR	PHIR	
ECOR																
EC	0.402										1.506					
ETHR	0.583	0.592														
JP	0.353	0.715	0.643													
JS	0.382	0.535	0.608	0.599							1.404					
LEGR	0.572	0.415	0.693	0.380	0.396											
OR	0.624	0.513	0.752	0.443	0.385	0.793			2.244							
CSR	0.799	0.579	0.787	0.539	0.506	0.781	0.782		1.000	2.244	1.459	2.244	1.000	1.000	1.000	
PHIR	0.569	0.528	0.682	0.433	0.305	0.755	0.734	0.799								

Discriminant validity shows the difference between the two research concepts in the model. In SmartPLS, two ways are used to measure distinctness: AVE square root index and Heterotrait-Monotrait Ratio (HTMT) index. For the results according to the Fornell-Larcker criteria, all the square roots of the AVE of each latent variable are higher than all the correlations between the latent variables (Table 2). Therefore, discrimination is guaranteed between the research concepts in the model. Additionally, all HTMT were less than 0.85 (Table 3). According to Gao and Vuong (2019), this is a strict standard threshold to evaluate the discriminant, so with the above results, it can be concluded that discrimination was guaranteed between the research concepts in the model.

Finally, according to Gao and Vuong (2019), if the Variance inflation factor (VIF) < 5, the model had a very low probability of appearing multicollinearity. In this research, the maximum value of VIF was 2.244 (Table 3). Therefore, possible there was no multicollinearity.

Bootstrapping for assessing structural model in SmartPLS. The results obtained from bootstrap will help the researcher conclude the validity of the impact hypothesis in the model. If the results of the P Values column in the Path Coefficients section are all less than 0.05, it proves that all the hypotheses in the original model are statistically significant and reliable. In case the P-Value > 0.05 the conclusion is that the relationship is not statistically significant.

The results of testing the hypotheses through the values in the Path Coefficients table are as follows (Figure 3):

Hypotheses H<sub>1,2,3</sub> are stated that CSR has a positive impact on job performance, job satisfaction, and employee commitment. With the test results showing that P-values < 0.05 (95% confidence level) and these coefficients were greater than 0 (Table 4), it was concluded that hypotheses H<sub>1,2,3</sub> were accepted or had statistical significance.

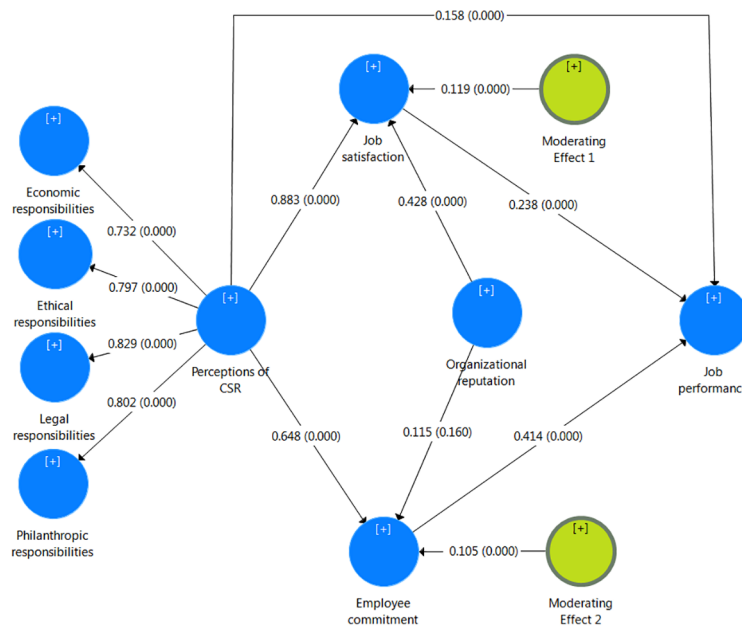


Figure 3. The structural model

Table 4. The results of the structural model

Hypotheses	Relationship		Beta	Standard Deviation	T statistics	P-value	Conclusion	
	CSR	→	ECOR	0.732	0.027	26.639	0.000	
	CSR	→	ETHR	0.797	0.016	48.994	0.000	
	CSR	→	LEGR	0.829	0.014	59.555	0.000	
	CSR	→	PHIR	0.802	0.013	60.995	0.000	
H <sub>1</sub>	CSR	→	JP	0.158	0.041	3.876	0.000	Accepted
H <sub>2</sub>	CSR	→	JS	0.883	0.075	11.846	0.000	Accepted
H <sub>3</sub>	CSR	→	EC	0.648	0.081	7.986	0.000	Accepted
H <sub>4</sub>	JS	→	JP	0.238	0.043	5.507	0.000	Accepted
H <sub>5</sub>	EC	→	JP	0.414	0.036	11.424	0.000	Accepted
H <sub>8</sub>	ME <sub>1</sub>	→	JS	0.119	0.026	4.551	0.000	Accepted
H <sub>9</sub>	ME <sub>2</sub>	→	EC	0.105	0.025	4.283	0.000	Accepted

Notes: ME<sub>1,2</sub> = Moderating Effect 1,2 = OR\*CSR.

Table 5. The results of mediation roles

Hypothesis	Relationship	Direct effect	Indirect effect	Total effect	Types of mediation	Conclusion
H <sub>6</sub>	CSR→JS→JP	0.158***	0.210***	0.636***	Partial mediation	Accepted
H <sub>7</sub>	CSR→EC→JP		0.268***			Accepted

Note: \*\*\* = p < 0.001.

Hypotheses H<sub>4,5</sub> are stated that job satisfaction and employee commitment have a positive impact on job performance. With the test results showing that P-values < 0.05 (95% confidence level) and these coefficients were greater than 0 (Table 4), it was concluded that hypotheses H<sub>4,5</sub> were accepted or had statistical significance.

Hypotheses H<sub>5,6</sub> are stated that job satisfaction and employee commitment have a mediating role in the relationship between CSR and job performance. With the test results showing that the P-value of the indirect impact (CSR → JS → JP) and (CSR → EC → JP) were 0.000 (Table 5) (95% confidence level), it was concluded that the mediating role of job satisfaction and employee commitment existed. So, hypotheses H<sub>5,6</sub> were accepted or had statistical significance. In addition, CSR impacted directly job performance (H<sub>1</sub>). Thus, they were partial mediations.

Hypothesis H<sub>8</sub> is stated that organizational reputation plays a role in moderating the relationship between CSR and job satisfaction. With the test results showing that the P-value of ME<sub>1</sub> = 0.000 and the coefficient = 0.119 (95% confidence level) (Figure 4), it was concluded that organizational reputation strengthened the positive connection between CSR and job satisfaction. Thus, hypothesis H<sub>8</sub> was accepted or has statistical significance.

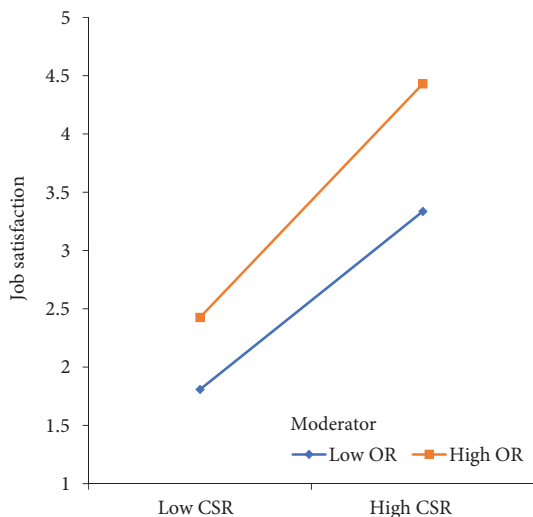


Figure 4. Organizational reputation strengthens the positive connection between CSR and job satisfaction

Hypothesis H<sub>9</sub> is stated that organizational reputation plays a role in moderating the relationship between CSR and employee commitment. With the test results showing that the P-value of ME<sub>2</sub> = 0.000 and the coefficient = 0.105 (95% confidence level) (Figure 5), it was concluded that

organizational reputation strengthened the positive connection between CSR and employee commitment. Thus, hypothesis H<sub>9</sub> was accepted or has statistical significance.

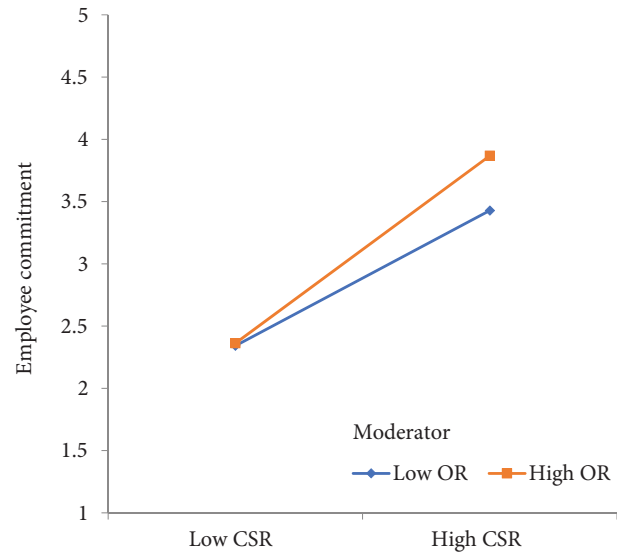


Figure 5. Organizational reputation strengthens the positive connection between CSR and employee commitment

Assessing the fit of the model: In order to know how well the constructed SEM models fit the data, a metric should be used to evaluate, and that is the coefficient of determination R Square. R Square ranges from 0 to 1. Result R Square of job performance = 0.447. That is, the JP variable can be explained by 44.7% of the CSR, JS, and EC. Moreover, Wetzels et al. (2009) stated that the “R<sup>2</sup> value is 0.26 (great effect), 0.13 (average effect), and 0.02 (weak effects) in behavioral science”. Because the R<sup>2</sup> value for JP was more than 0.13, this research had a good fit for the model.

## Implications

### Theoretical implications

Research results have shown that CSR has a positive impact on employees’ job performance. Based on the stakeholder theory to explain the positive effect of CSR on employee behavior. The study’s findings confirm that participation in socially responsible activities has a higher positive impact on employees’ job performance. Every firm wants employees to be productive because such employees ensure the success of the business. Research provides useful information on the influence of socially responsible activities on employee behavior. When employees perceive



that the business cares about the community or the family of employees, they may think that they should do their best to contribute to the image of the business. It is clear that there is a positive relationship between corporate social responsibility and employees' job performance.

Besides, the research results show that a positive work attitude (job satisfaction and employee commitment) has a mediating role between CSR and employee's job performance. The study's findings determine that corporate CSR practices can provide a higher sense of meaning at work in the sense that employees may feel they are not working for the business solely for their personal; instead, they are part of a business that serves the community to make the world a better place to live, so they are more satisfied in their work and engaged with the organization, making positive contributions for businesses. On the basis of the social exchange theory of Blau (1964), it can be argued that when an employee has a satisfying mental state, he/she will participate more enthusiastically in his/her work role.

Moreover, organizational reputation has a moderating role in the relationship between CSR and job attitudes (job satisfaction and employee commitment), which is also a new contribution of the study. Previous studies have suggested that stakeholder requirements are being met through the implementation of CSR, which increases the company's reputation. Building on a foundation of the signal theory of Spence (2002) to explain how the strategic choices and actions of firms provide signals, which are then used by different stakeholders to create an impression of companies. This theory is particularly useful in explaining how corporate social performance affects reputation given the primacy of marketing efforts that highlight corporate social responsibility. Additionally, based on the social identity theory of Tajfel and Turner (2004) will predict an adverse effect on an employee's work attitude because employees' self-esteem can be adversely affected by their association or organization. Therefore, it may be reasonable to assume that employees generally expect their organizations to have a positive reputation on social issues, good CSR practices towards stakeholders, and good working attitudes. Their job performance will be affected by their assessment of the extent to which the business meets expectations, when they feel more satisfied with their work, to account for the moderating role of organizational reputation on relationship between CSR and job attitudes.

### Practical implications

From the results, the research has implications for leaders of enterprises including: CSR for socially and non-socially concerned organizations are CSR programs that businesses implement for social and non-society related organizations such as commitment to the quality of the natural environment, creating a better life for future

generations, and reducing environmental pollution. Therefore, to fulfill these commitments, business leaders in Vietnam need to develop policies to protect the natural environment and minimize adverse impacts on the environment, investment policies for future development for future generations, and policies to support non-governmental organizations, contributing to the welfare and prosperity of society.

CSR for employees is CSR programs that enterprises implement for employees such as: encouraging employees to participate in voluntary activities, supporting employees to learn more advanced, and encouraging employees to participate in voluntary activities. In order to well implement CSR for employees, business leaders in Vietnam need to develop policies to encourage employees to participate in voluntary activities and encourage skill development and policies and decisions must ensure fairness for workers.

CSR for customers is CSR programs that businesses implement for customers such as protecting consumers' interests, providing complete and accurate information about products, and paying attention to customer satisfaction. In order to well implement CSR for customers, firm leaders in Vietnam need to develop policies to protect consumers' interests, and prevent fake, fraudulent, and poor-quality services; When there is a problem, the firm must stand up to commit and protect consumers.

Finally, organizational reputation has a role to moderate the relationship between CSR and job attitudes. When the organization has a good reputation, employees' awareness of CSR is increasing and they are more and more satisfied and committed at work. Therefore, to raise a good awareness of the organization's reputation, leaders must develop policies to improve the image and brand reputation of the organization and policies to increase the awareness of employees about the reputation of the company.

### Limitations and suggestions for future research directions

Firstly, the study was conducted in Vietnam in small and medium enterprises, which may lead to differences in other sectors, which in turn may lead to differences in research results. Future studies will be carried out in different industries, thus improving the applicability of the model on the impact of CSR on employees' job performance. Secondly, the study has not tested the difference in personal characteristics to employees' job performance. Therefore, further research should consider analyzing demographic variables in the research model. Besides, CSR is a topic that needs to be further researched because it varies according to the level of economic and social development of each country and is difficult to measure. Or the aspects related to CSR such as CSR initiative, CSR practice, CSR activity announcement, etc. need to be further studied in the future.

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