

## **Influences of employees' perceptions of corporate social responsibility on job satisfaction - A study in Ho Chi Minh City**

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### **ABSTRACT**

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The present study aims to explore the influences of employees' perceptions of corporate social responsibility (CSR) on their satisfaction in different sectors. The results of the literature review show that there are three components in employees' perceptions of CSR, including Philanthropic CSR, Ethical CSR, and Environmental CSR; and it is impacted by Perceived CSR capability, Ethical program, and Perceived fit between corporate culture and CSR activities. The research findings have confirmed the proposed hypotheses; and it is obvious that Employees' perceptions of CSR have a significant impact on Employees' satisfaction. From the research findings, there are some crucial points to note. Firstly, firms should design their own ethical programs. Secondly, firms should communicate their CSR practices to improve employees' perceived CSR capabilities. These points are quite important to increase employee satisfaction.

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### **1. Introduction**

There is an increasing requirement from the society to business organizations to be socially responsible, and, therefore, there has been a shift of focus of firms towards social obligations which had led to the emergence of corporate social responsibility (Lee, Park, & Lee, 2013; Saikia, 2016). From a management perspective, CSR activities have significantly positive effects on business aspects, such as financial performance, company reputation, brand image, employee performance, organizational attractiveness (Ağan, Kuzey, Acar, & Açıköz, 2016; Dokania & Pathak, 2013; Plewa, Conduit, Quester, & Johnson, 2015; Story, Castanheira, & Hartig, 2016). Obviously, it can be seen that CSR influences various stakeholders (e.g., customers, employees, shareholders) and the way they perceive CSR practices affects their attitudes, behaviors, and beliefs (Glavas & Kelley, 2014). Through practicing CSR; externally, firms can positively impact investor customers' buying decisions, relations with government (McWilliams & Siegel, 2001); and internally, they can enhance employees' responses to the work environment (Valentine & Fleischman, 2008). One of the significant stakeholders of a

firm is its stakeholders (Freeman, 1984). Employees are extremely significant stakeholders as by and through them, firms can deliver their messages and activities, including their CSR messages and practices to other stakeholders, like customers, investors, community, and so on (Collier & Esteban, 2007). In his book about stakeholder approach, Freeman (1984, p. 10) reviewed and confirmed an important issue in management, whereby “managing “culture” or “shared values” of employees is more important than understanding strategy and structure”. The reason is that employees are considered as the heart of the organization (Saikia, 2016) and their participation and contribution in carrying out business activities, including CSR activities are really significant (Collier & Esteban, 2007). Literature also shows that companies have failed in responding to employees’ questions about their work’s meaning (Ferreira & de Oliveira, 2014). Hence, it is difficult for firms to attract, engage and retain employees.

Even though CSR has a salient influence on employees, not much literature on this issue has explored to explain this relation (Glavas & Kelley, 2014; Lee, Park, & Lee, 2013). The present study is to fill this gap in exploring employees’ perceptions of CSR activities. Therefore, the central objective of this study is to explore whether employees’ perception of CSR affects their job satisfaction. Another objective is to examine which factors influence employees’ perception of CSR activities. The study is conducted in the Vietnamese context, and evaluating these relations could support CSR activities in Vietnamese firms as CSR practices are associated with a higher level of employee satisfaction. Finally, some pivotal managerial implications are proposed.

## **2. Literature review**

### ***Corporate social responsibility and stakeholder theory***

According to Carroll (1979), CSR is defined as four-category responsibilities, in which firms have not only maximizing profit and complying with the obligations of the laws, but also ethical and philanthropic responsibilities. Then, in his famous paper to explore the nature of CSR, Carroll (1991) explained the challenge of managers in firms whereby, in business operation, shareholders’ interest can be achieved while other stakeholders like employees, customers are also satisfied. Significantly, there are five major stakeholder groups recognized as priorities by most firms and employees are one of them (Carroll, 1991; Freeman, 1984).

To these stakeholder groups, there are two vital criteria managers use to consider their urgency and importance of their claims, namely stakeholders’ legitimacy and their power (Carroll, 1991). These two criteria are about stakeholders’ right to make claim and their influence on managers’ decisions; and employees with both of these criteria.

### ***Dimensions of employees’ perceptions of CSR***

CSR is a multi-perspectives concept (Carroll, 1991; Lee et al., 2013; McWilliams & Siegel, 2001). There are several theoretical frameworks used to examine and study CSR. These frameworks are from social, agency theory, stakeholder theory, and the instrumental perspective (McWilliams & Siegel, 2001). This study is adopting the social perspective to

explore employees' perceptions of CSR about firms' practices to support and solve social issues. In terms of social perspective, CSR practices of a firm depend much on its perception of its obligations to stakeholders and to society (Lee et al., 2013; Sen & Bhattacharya, 2001). From this viewpoint, CSR practices are to fulfill responsibilities to society. Therefore, adapted from Lee et al. (2013)'s perspective, the present study focuses on CSR activities of a firm related to social influence, including environmental, philanthropic and ethical CSR activities.

### ***Factors influencing employees' perceptions of CSR***

From the findings of Lee et al. (2013), there are two factors having crucial effects on Employees' perceptions of CSR, including of Perceived fit between culture and CSR activities; and Perceived CSR capability. They focus on the effect of the fit of perceived culture on any activities performed by the firm, especially on CSR activities. Robbins and Coulter (2013, p. 52) define culture as "the shared values, principles, traditions, and ways of doing things that influence the way organizational members act". Corporate performance and CSR practices as well is impacted crucially by culture, especially strong culture (Lee et al., 2013). Not only corporate performance and CSR practices, but employee characteristics, such as their behaviors, their loyalty, their commitment are also influenced by strong culture (Schein, 1983, as cited in Lee et al., 2013). In the other study, Chong (2009) found the importance of aligning CSR implementation with corporate identity to enhance employee commitment. Chong (2009) also affirmed the role of internal communication - one of the cultural aspects in promoting firms' image in employees, and the result is that employees form a self-reinforcing loop of the firm. Based on this point, if the culture fits well with its CSR practices, employees are impacted and their perceptions of ethical behaviors would be greater. As such, the hypothesis "Perceived fit between corporate culture and its CSR activities affects employees' perceptions of CSR activities positively" is proposed (H1).

Lee et al. (2013) also found that CSR capability has a significant impact on Employees' perceptions of CSR. They define CSR capability as organizational knowledge, skills, and processes relating to the planning, implementation, and evaluation of CSR activity. Many studies found that firm capabilities make advantages for firms. Firstly, CSR capabilities and organizational performance (such as financial performance, market values, brand evaluation) have a positive relation (Cheung, Tan, Ahn, & Zhang, 2010; Lin, Yang, & Liou, 2009; Singhapakdi, Lee, Sirgy, & Senasu, 2015; Soana, 2009). Secondly, employees are motivated to engage and be committed through firm capabilities in CSR (Galbreath, as cited in Lee et al., 2013; Turker, 2008). Moreover, CSR capabilities which are considered as internal resources not only provide firms a foundation for its strategy implementation but also make employee trust in CSR practices. Therefore, hypothesis 3 "Perceived CSR capabilities have a positive effect on Employees' perceptions of CSR" is proposed (H2).

In many studies, scholars explain CSR practices as an obvious dimension of corporate ethics (Carroll, 1979; Wood, 1991). From these arguments, both CSR and ethics are the way firms respond and satisfy (at their greatest efforts) internal and external stakeholders' requirements and expectations. These activities help firms fulfill their obligations and achieve

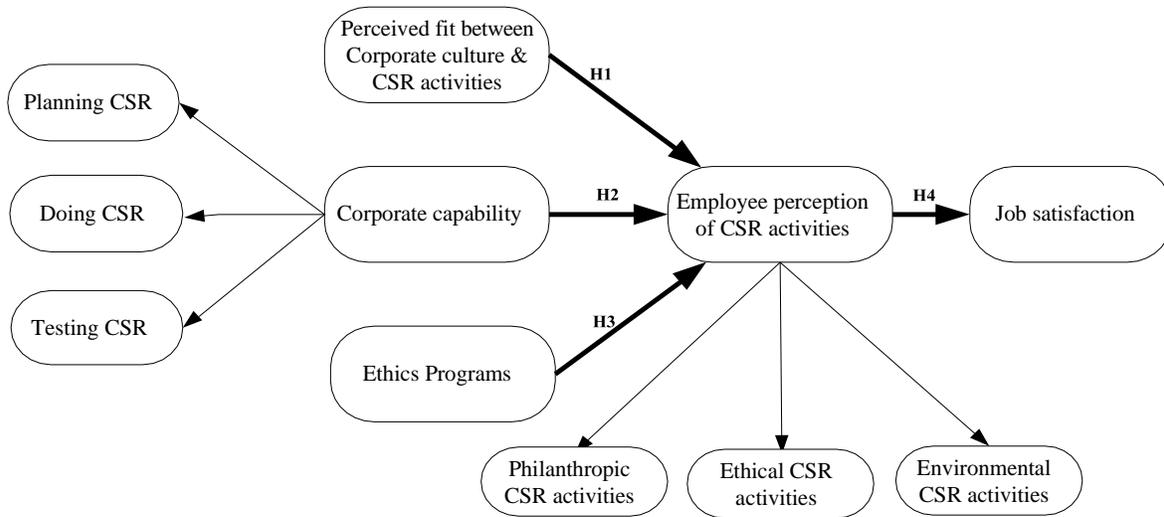
organizational purposes through ethical and responsible practices. By way of explanation, corporate behaviors are showed through a program of planned ethical and responsible activities (Sims, as cited in Valentine & Fleischman, 2008) and this point serves as a foundation for employees to perceive and evaluate company CSR practices (Valentine & Fleischman, 2008). From this review, the hypothesis “Ethics programs are positively related to Employees’ perceptions of CSR” is proposed (H3).

### ***Employees’ perceptions of CSR and job satisfaction***

Job satisfaction is a dynamic concept that is changing and evolving due to external changes (Tso, Liu, & Li, 2015). This is also the result of firms’ support policies, goals, and values (Heskett et al., as cited in Tang & Lee, 2014). Pool (1997) explained that job satisfaction refers to cognitive, affective and evaluative reactions towards their jobs (as cited in Kim & Back, 2011) and it is used to understand employees’ perceptions of their jobs, and the fit between them and their organizations. Obviously, the firm’s CSR practice is one aspect make employee consider the fit between them and their organization.

In their paper, Valentine and Fleischman (2008) argued that the way employees respond to work is significantly impacted by their beliefs about the company’s CSR practices. This point associates with previous studies about what a company should do to better satisfy the need of key stakeholders (Clarkson, 1995; Freeman, 1984; McWilliams & Siegel, 2001). Then, CSR plays the roles of an informal contract between employees and the company to ensure an expected working context for its employees (Valentine & Fleischman, 2008). Many previously found that questionable manners in working behavior lead to high turnover intentions, job strain, etc. and are negatively related to job satisfaction (Spector, 1997, as cited in Valentine & Fleischman, 2008). More directly, Glavas and Kelley (2014) found that employees’ perceptions of CSR have a positive relationship with job satisfaction. Therefore, hypothesis 1 “Employees’ perceptions of CSR have a positive impact on job satisfaction” is proposed (H4).

From the review of the literature and proposed hypotheses, the present study is to test how Employees’ perceptions of CSR are influenced by Ethics programs, Perceived CSR capabilities and Perceived fit between corporate culture and its CSR activities. Then, the effect of Employees’ perceptions of CSR on Job satisfaction will be examined. The research model is presented in Figure 1.



**Figure 1.** The proposed research model

### 3. Research method

The objective of this study was to explore and test the relations between Perceived fit between corporate culture and CSR activities, Perceived CSR capabilities, Ethics program, and Employee perceptions of CSR, then between *Employee perceptions of CSR and Job satisfaction* in Vietnam. The target respondents of the present study were employees having knowledge about CSR and working enterprises having CSR practices in Ho Chi Minh City.

Data were collected by face-to-face interview and online survey using structured questionnaire developed based on *Perceived fit between corporate culture and CSR activities* (Cable & DeRue, as cited in Lee et al., 2013), *CSR capabilities* (Vorhies & Morgan, as cited in Lee et al., 2013), *Employees' perceptions of CSR* (Lichtenstein et al., 2004; Maigan & Ferrell, 2001; Montgomery & Stine, 2009, as cited in Lee et al., 2013), *Ethics Programs* (Valentine & Fleischman, 2008); and *Job satisfaction* (Valentine & Fleischman, 2008). Convenient sampling was used in this study. Of the 260 respondents the survey, 41 of 260 unqualified cases were eliminated because their companies have not CSR activities or have the same answer for all items in the questionnaire. In 219 valid samples, around 93% of respondents are younger than 35 year olds, 9 people on the Board of Directors, 50 on the Management and 160 on the Office Staff. The detail of measurement scales was:

- The perceived fit between corporate culture and CSR activities: 4 items;
- CSR capabilities: 4 items for Planning CSR, 4 items for Doing CSR, and 4 items for Testing CSR;
- Employee perceptions of CSR: 6 items for Philanthropic CSR activities, 5 items for Ethical CSR activities, 3 items for Environmental CSR activities;
- Ethics programs: 4 items;

- Job satisfaction: 3 items.

The data is cleaned and processed by using Exploratory Factor Analysis (EFA technique) in SPSS software and Confirmation Factor Analysis (CFA technique) in AMOS software. Before conducting the EFA method, the reliability of the scales has been tested by using Cronbach's alpha criteria, it should be at least 0.6 to be accepted (Nunnally & Burnstein, 1994). Then, the EFA technique is applied to data exploration and variable reduction steps. The EFA process is accepted with the threshold of KMO measure higher than 0.5 and Bartlett's test of Sphericity significant at 5%, Eigenvalues must be larger than 1, Factor loadings of each variable should be at least 0.5, it is no any cross-loading above 0.35 into more than one factors (Hair, Black, Babin, & Anderson, 2010). Next, the CFA technique is used to test how well the measured variables represent the constructs and allows for theoretical verification of measurement scales as well as relationships between constructs and other concepts without deviation from measurement errors (Steenkamp & van Trijp, 1991). The model is called fit when receiving TLI, CFI, GFI higher than 0.9, CMIN/df lower than 2, p-value > 0.05, RMSEA lower than 0.08 (Iacobucci, 2010). After that, convergent validity, composite reliability, and discriminant validity were verified, including the standardized regression coefficients of all observed variables in the range of 0.6 or more, the average variance extracted (AVE) over than 0.5, the construct reliability (CR) greater than 0.7, and  $AVE > r^2$  (Hair et al., 2010). Finally, all satisfactory scales can be put into the testing of structural models and research hypotheses.

#### 4. Research results

Input the respondents' information from 219 questionnaires into the SPSS software that is further used for the related analysis. Table 1 shows the key characteristics of the sample. The surveyed age ranges from 25 to 35 years, 179 people (81.7%), 25 people under 25 years old (11.4%), 14 people aged 36-45 years (6.4%), and 1 person over the age of 45 (0.5%). In terms of education level, 128 (58.4%) had university degrees, 64 (29.2%) had postgraduate degrees, and 27 (12.3%) had vocation degrees.

**Table 1**

Sample characteristics

	Frequency	%		Frequency	%
<b>Sectors</b>			<b>Positions</b>		
Manufacturing	61	27.9%	Board of Director	9	4.1%
Trading/Service	32	14.6%	Management	50	22.8%
Consulting/Testing	26	11.9%	Staff	160	73.1%
Information Technology	23	10.5%			
Electricity	23	10.5%	<b>Education</b>		



Items	Factor									Cronbach's alpha	Cumulative of total variance explained
	1	2	3	4	5	6	7	8	9		
DO10 DO09 DO12		,804 ,774 ,720								0.872	7.283
EP33 EP34 EP31			,936 ,881 ,826							0.913	5.795
SE14 SE13 SE15				,916 ,911 ,731						0.901	5.455
EV29 EV30 EV28					,916 ,847 ,797					0.897	4.453
JS35 JS36 JS37						,923 ,848 ,768				0.882	3.639
PL05 PL07 PL06							,762 ,748 ,741			0.813	3.134
CU03 CU04 CU01								,822 ,804 ,793		0.857	2.607
ET24 ET23 ET25									,879 ,734 ,684	0.847	2.456
Extraction Method: Principal Axis Factoring. Rotation Method: Promax with Kaiser Normalization.											69.876

Source: Data analysis result of the research

Then, the Confirmation Factor Analysis (CFA) was conducted and yielded the following results:  $p = 0.322$ ;  $\chi^2/df = 1.034$ ;  $GFI = 0.903$ ;  $TLI = 0.996$ ;  $CFI = 0.997$ ;  $RMSEA = 0.012$ . It is also showed the model incompatible with market data. Discriminant validity was satisfactory as the correlation between 36 pairs of scales resulted in the range from 0.219 to 0.609 which are well below 1. Furthermore, the results showed that all items loading from

0.704 to 0.931 indicating satisfactory convergent validity; The Composite Reliability (CR) of the constructs ranged from 0.815 to 0.914 and extracted variance ranged (AVE) from 0.597 to 0.781, all adapted acceptable standards for exploratory research (see Table 3).

**Table 3**

Result of convergent validity, CR and EVA

<b>Constructs and items</b>	<b>Standardized Regression Weights</b>	<b>CR</b>	<b>EVA</b>
<b>Perceived fit between corporate culture and CSR activities</b>		<b>0.858</b>	<b>0.668</b>
Our company’s CSR activities are similar to our corporate culture CU03	0.781		
Our company’s CSR activities reflect our corporate culture CU04	0.831		
Our company’s CSR activities are congruent with our corporate culture CU01	0.839		
<b>Ethics programs</b>		<b>0.914</b>	<b>0.781</b>
My organization frequently communicates an ethics code to its employees EP33	0.926		
My organization effectively communicates an ethics code to its employees EP34	0.906		
Their company had an ethics code EP31	0.815		
<b>CSR Capabilities</b>			
<b>Planning CSR activities</b>		<b>0.815</b>	<b>0.597</b>
Our company tries to understand our stakeholder’s needs PL05	0.830		
Our company considers our stakeholder’s requirement PL07	0.704		
Our company makes use of stakeholder’s information PL06	0.778		
<b>Doing CSR activities</b>		<b>0.873</b>	<b>0.633</b>
The CEO of our company reinforces CSR DO11	0.815		
Our company has a CSR department DO10	0.803		
Our company has the ability to manage CSR activities DO09	0.766		
Our company performs CSR activities DO12	0.797		
<b>Testing CSR activities</b>		<b>0.904</b>	<b>0.760</b>
Our company has process to evaluate CSR activity performance SE14	0.879		
Our company has a system to evaluate CSR activity performance SE13	0.926		

Constructs and items		Standardized Regression Weights	CR	EVA
Our company reveals the evaluation results of CSR activities with an official report	SE15	0.805		
<b>Employee perceptions of CSR</b>				
<b>Philanthropic CSR activities</b>			<b>0.869</b>	<b>0.623</b>
Our company gives adequate contributions to local communities	PA19	0.805		
Our company helps solve social problems	PA17	0.805		
Our company has a strong sense of CSR	PA18	0.772		
Our company allocates some of their resources to philanthropic activities	PA20	0.774		
<b>Ethical CSR activities</b>			<b>0.848</b>	<b>0.652</b>
Our company organizes ethics training programs for its employees	ET24	0.832		
Our company emphasizes the importance of its social responsibilities to its employees	ET23	0.841		
Our employees are required to provide full and accurate information to all customers	ET25	0.745		
<b>Environmental CSR activities</b>			<b>0.898</b>	<b>0.747</b>
Our company has an environmentally related mission	EV29	0.902		
Our company makes an all-out efforts to maintain and preserve the environment	EV30	0.900		
Our company tries to offer environmentally friendly products	EV28	0.785		
Constructs and items		Standardized Regression Weights	CR	EVA
<b>Job satisfaction</b>			<b>0.887</b>	<b>0.725</b>
All in all, I am satisfied with my job	JS35	0.931		
In general, I like working at my company	JS36	0.835		
In general, I don't like my job	JS37	0.782		

Source: Data analysis result of the research

Next, the structural equation model was estimated by Bootstrap with  $n = 1,000$  for three exogenous constructs (Perceived fit between corporate culture and CSR activities, Corporate capability and Ethics Programs) and two endogenous constructs (Employee perception of CSR activities and Job satisfaction). The first result from Maximum Likelihood (ML) method showed  $p = 0.078$ ;  $\chi^2/df = 1.106$ ; GFI = 0.890; TLI = 0.989; CFI = 0.990; RMSEA = 0.022. After eliminated indicator DO09 (Our company has the ability to manage CSR activities) and indicator PA19 (Our company gives adequate contributions to local communities), the new result showed  $p = 0.137$ ;  $\chi^2/df = 1.088$ ; GFI = 0.901; TLI = 0.991; CFI = 0.992; RMSEA = 0.020, all indices adapted requirements. When testing proposed research hypotheses, except construct Perceived fit between corporate culture and CSR activities, remaining the hypotheses are supported in this study (Table 4).

**Table 4**

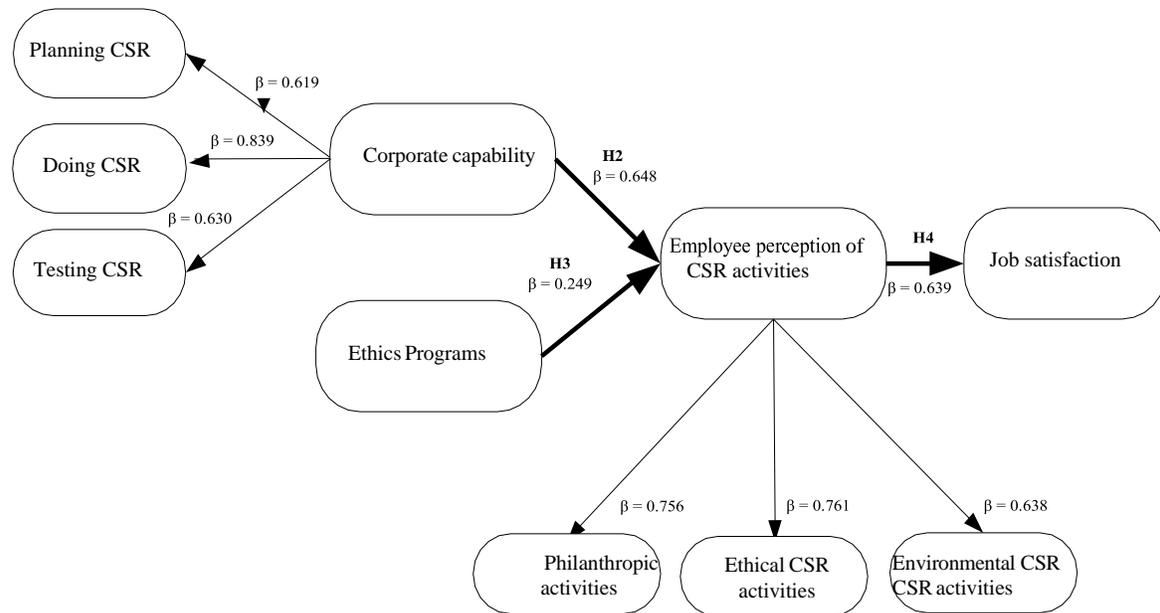
Standardized estimates

Hypothesis	Construct	Standardized Coefficients	Sig.	Results
H1 (+)	The perceived fit between corporate culture → Employee perception of CSR	0.195	0.105	Not Supported
H2 (+)	Corporate capabilities → Employee perception of CSR	0.648	0.003	Supported
H3 (+)	Ethics programs → Employee perception of CSR	0.249	0.001	Supported
H4 (+)	Employee perception of CSR → Job satisfaction	0.639	0.003	Supported

Source: Data analysis result of the research

Figure 2 indicated that Perceived CSR capabilities have the strongest significant standardized effect ( $\beta = 0.648$ ) and the weakness significant standardized effect is Ethics programs ( $\beta = 0.249$ ) on Employee’s perception of CSR. Employee’s perception of CSR, in turn, affects the Job satisfaction significantly ( $\beta = 0.639$ ).

The results also show that three standardized coefficients representing the reflective paths from *CSR capabilities* (second-order construct) to its three dimensions (first-order construct) were *Planning CSR* ( $\beta = 0.619$ ); *Doing CSR* ( $\beta = 0.839$ ) and *Testing CSR* ( $\beta = 0.630$ ). Similarity, second-order construct *Employee perception of CSR* had been reflected by *Philanthropic CSR* ( $\beta = 0.756$ ), *Ethical CSR* ( $\beta = 0.761$ ) and *Environmental CSR* ( $\beta = 0.638$ ).



**Figure 2.** Resulted research model

## 5. Discussions

This research is to examine the relationship between *Employee perception of CSR* and *Job satisfaction* by conducting the empirical test in enterprises that implement CSR activities in Ho Chi Minh City and surrounding areas. From 37 variables in the theoretical model, eight variables were eliminated when analyzing the reliability and factor analysis. The remaining 29 variables were adapted reliability, convergent validity, discriminant validity for all scales of five constructs that conform to the research model and market data to conduct structural model testing and hypothesis testing.

The results show that two exogenous constructs (i.e., *CSR capabilities*, and *Ethics programs*) positively affect the *Employee perception of CSR* and in turn, it leads to positive *Job satisfaction*.

In this research context, CSR capability has the strongest influence on *Employee perception of CSR* ( $\beta = 0.648$ ), the higher the cognitive ability, the better the performance of CSR in the company. When an enterprise has a close relationship with stakeholders (such as customers, vendors, employees, etc.) and satisfies their needs through activities of planning, implementation, and evaluation specific results that will make employees increase awareness of CSR.

The remaining relationship between *Ethics programs* and *Employee perception of CSR* has weaker impacts than CSR capability, with  $\beta = 0.249$ . This result can be accepted due to the lack of implementation of ethics programs in many companies up to now.

This result is also in line with the research of Lee et al. (2013) which showed that CSR capabilities had a positive impact on *Employee perception of CSR*. However, the level of impact is not the same due to different research contexts. In more detail,  $\beta = 0.648$  in our research while

$\beta = 0.74$  in their research. Similarity, there is a consistency with the study of Valentine and Fleischman (2008), *Ethics Programs* also had a positive influence on *Employee perception of CSR*.

*Employee perception of CSR* has a significant impact on *Job satisfaction* with  $\beta = 0.639$  which is consistent with previous research of Valentine & Fleischman (2008). Employees realize that as full of implementation of CSR activities, including CSR capabilities, corporate culture, and ethics programs, companies will make employees self-interest, and increasing satisfaction with their current job.

The significance of this paper is to explore whether *Employee perception of CSR activities* affects *Job satisfaction* and which constructs have a strong or weak influence on Employee perception. The result proved that conducting CSR has a strong impact on employee perceptions and therefore, they will be satisfied with their job.

## 6. Conclusion and limitations

This research has some significant implications. Firstly, the research findings show that *Ethics programs* affect positively *Employees' perceptions of CSR* ( $\beta=0.249$ ). Through training courses and ethical codes, they have to apply at work, employees in firms can evaluate and perceive CSR practices better. From the literature, the Ethics program includes activities of presenting, communicating and training ethics code (Valentine & Fleischman, 2008). Hence, training and development in firms need to be more highlighted.

Secondly, *CSR capabilities* are the most influencing crucial factor on *Employees' perceptions of CSR* with  $\beta = 0.648$ . It can be seen that making employees know of their *CSR capabilities* is really important to firms. This point is also confirmed and suggested by the study of Bhattacharya, Sen, and Korschun (2008). Firms should have a very clear plan of CSR and communicate it to their employees.

Last but not least, all above findings lead to improve *Job satisfaction* through *Employees' perceptions of CSR* ( $\beta=0.639$ ). The sense employees feel of their firm's CSR practices will make them more attached to the company. Therefore, a strategic CSR plan is really significant for every firm.

However, this research also suffers some limitations. Firstly, due to the limitation of resources, the survey is conducted in Ho Chi Minh City and surrounding areas (like Dong Nai, Binh Duong, Long An) only. Even though Ho Chi Minh City is the biggest city and one of the most important economic and trading centers in Vietnam, the survey cannot cover a larger population to have more generalized results. Consequently, the findings cannot be generalized for Vietnamese business context. Further studies can be conducted and collect data in other cities and provinces in Vietnam to have a better finding. Secondly, the only stakeholder interviewed is employees. Even though the employee is one of the most primary stakeholders, others are also really important. Upcoming studies should extend the survey to other stakeholders to evaluate their perspectives about CSR and depict a more comprehensive analysis of CSR significance.

In conclusion, the study points to the need to develop a clear plan of CSR in firms and then, the plan should be disseminated to employees through training and employee development, communicating it to employees. Through these activities, employees have more information to perceive CSR being practiced in their firms. These will make them more satisfied with their job.

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