

# INFLUENCES OF EMPLOYEES' PERCEPTIONS OF CORPORATE SOCIAL RESPONSIBILITY ON JOB SATISFACTION – A STUDY IN HOCHIMINH CITY

**LE THI THANH XUAN**

Ho Chi Minh City University of Technology, Vietnam National University HCMC  
ltxuan@hcmut.edu.vn

**VO THI THANH NHAN**

Ho Chi Minh City University of Technology, Vietnam National University HCMC  
vtnhan@hcmut.edu.vn

**LE THI DIEM MY**

Ho Chi Minh City University of Technology, Vietnam National University HCMC  
diemmy.lee@gmail.com

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## ABSTRACT

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 literature review shows 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.

**Keywords:** Corporate Social Responsibility; Employee perception; Job satisfaction.

## 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 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, & Açıkgöz, 2014; 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 significant stakeholders of a firm is their 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’ question about their work’s meaning (Ferreira & Real de Oliveira, 2014). Hence, it is difficult for firms to attract, engage and retain employees.

Even though CSR have 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 affect their job satisfaction. Another objective is to examine which factors influence employees’ perception of CSR activities. The study is conducted in Vietnamese context, and evaluating these relations could support CSR activities in Vietnamese firms as CSR practices are associated with 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 a four-category responsibilities, in which firms has not only maximizing profit and complying with the laws obligations, 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, the 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 a social influence, including of 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 to any activities performed by the firm, especially to 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 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 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 makes 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, 2011). Secondly, employees are motivated to engage and be committed through firm capabilities in CSR (Galbreath, 2010 cited in Lee et al., 2013; Turker, 2009). 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, the hypothesis 3 "Perceived CSR capabilities have 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, 1991; cited in Valentine & Fleischman, 2008) and this point serve 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**

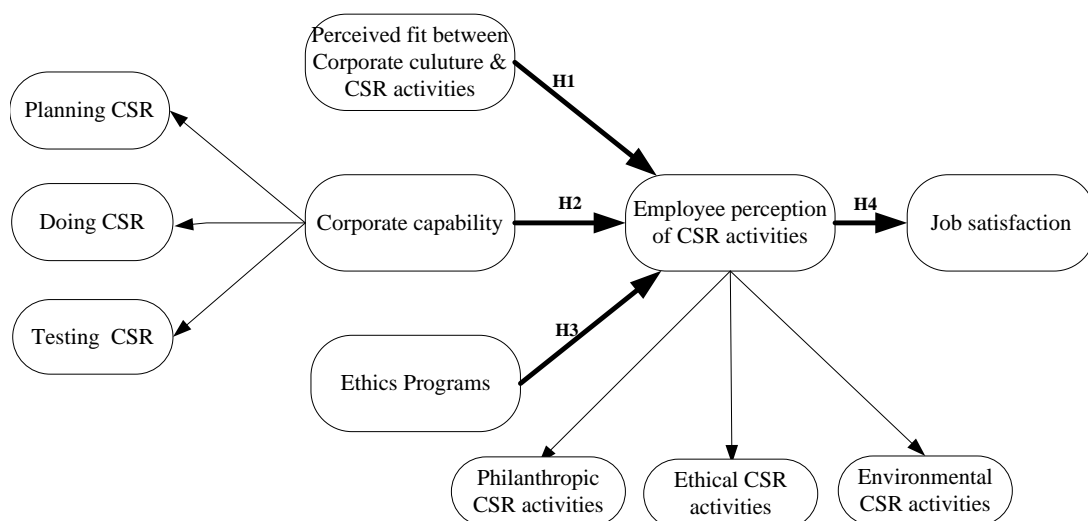
Job satisfaction is a dynamic concept which is changing and evolving due to external changes (Tso, Liu, & Li, 2015). This is also the result of firms' support policies, goals, and values (Heskett et al, 1994 cited in

Tang & Lee, 2014). Pool (1997) explained that job satisfaction refers to cognitive, affective and evaluative reactions towards their jobs (cited in Kim & Back, 2012) and it is used to understand employees' perceptions of their jobs, and the fit between them and their organizations. Obviously, firm's CSR practice is one aspect make employee consider the fit between them and their organization.

In their paper, Valentine & Fleischman (2008) argued that the way employees response to work is significantly impacted by their beliefs about 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 previous found that questionable manners in working behavior lead to high turnover intentions, job strain, etc. and are negatively related to job satisfaction (Spector, 1997 cited in Valentine & Fleischman, 2008). More directly, Glavas & Kelley (2014) found that employees' perception of CSR have a positive relation with job satisfaction. Therefore, the hypothesis 1 "Employees' perceptions of CSR have positive impact on job satisfaction" is proposed (H4).

From the review of literature and proposed hypotheses, the present study is to test how Employees' perceptions of CSR is 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, 2002 cited in Lee et al., 2013), *CSR capabilities* (Vorhies & Morgan, 2003 cited in Lee et al., 2013), *Employees' perceptions of CSR* (Lichtenstein et al., 2004; Maigan & Ferrell, 2001; Montgomery & Stine, 2009 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 responded 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 questionnaire. In 219 valid samples, around 93% 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 were:

- 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 and Burnstein,

1994). Then, EFA technique is applied with 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, 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 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>		
Jewelry	20	9.1%	Postgraduate degree	64	29.2%
Banking	16	6.8%	University degree	128	58.4%
Others	18	8.7%	Vocation degree	27	12.3%
<b>Income per month</b>			<b>Age</b>		
< 10 millions	86	39.3%	< 25	25	11.4%
10 – < 20 millions	104	47.5%	25 – 35	179	81.7%
20 – < 40 millions	17	7.8%	36 – 45	14	6.4%
≥ 40 millions	12	5.5%	> 45	1	0.5%

Most of items are dispersed in the Likert 5 scales with mean is from neutral to agree, item CU1 "Our company's CSR activities are congruent with our corporate culture" had the highest mean of 4.17 while item EP34 "My organization effectively communicates an ethics code to its employees" had the lowest mean of 3.38.

When analyzing construct validity, 7 variables were eliminated by Cronbach's Alpha lower than 0.6 (including CU02, PL08,

SE16, PA21, PA22, ET26 and EP32). Taking EFA for 30 items, they are divided into 9 factors corresponding five constructs same as proposed research model. However, variable ET27 was eliminated due to factor loading only 0.479. With remaining 29 variables, EFA process also satisfies KMO criteria and factor loadings requirements, such as KMO = 0.900, Bartlett's test of Sphericity .000, Factor loading > 0.6, Eigenvalue = 1.020, Cumulative Variance explained = 69.876% (see Table 2).

### Table 2

## Results of factor analysis

[illegible]

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 in compatible 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

Constructs and items	Standardized Regression Weights	CR	EVA
<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		



Constructs and items		Standardized Regression Weights	CR	EVA
Our company has a system to evaluate CSR activity performance	SE13	0.926		
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		
<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		

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**

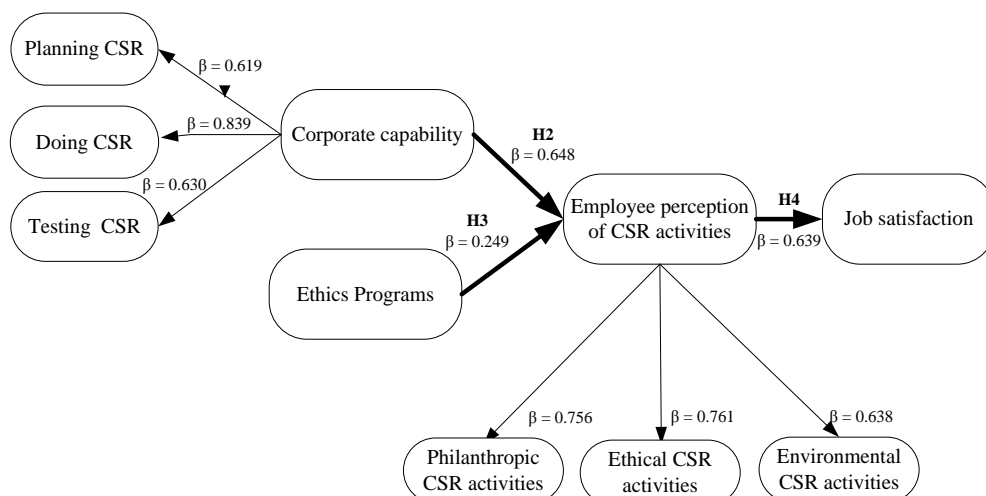
Standardized estimates

Hypothesis	Constructs	Standardized Coefficients	Sig.	Results
H1 (+)	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

Figure 2 indicated that Perceived CSR capabilities has a 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* ( $\beta = 0.630$ ). Similarly, 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 empirical test in enterprises which implement CSR activities in Ho Chi Minh City and surrounding areas. From 37 variables in the theoretical model, eight variables were eliminated when analyzing 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 a strongest influence on *Employee perception of CSR* ( $\beta = 0.648$ ), the higher the cognitive ability, the better performance of CSR in company. When enterprise has closely 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 an 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 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 positive impact on *Employee perception of CSR*. However, the level of impact is not the same due to different research context. 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 & Fleischman (2008), *Ethics Programs* also had 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 a satisfaction with their current job.

The significant 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, Ethics program include 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* is the most influencing crucial factor on *Employees' perceptions of CSR* with  $\beta = 0.648$ . It can be seen that the 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, & Korschun (2008). Firms should have 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, strategic CSR plan is really significant for every firm.

However, this research also suffers some limitations. Firstly, due to 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 result. 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, employee is one of the most primary stakeholders, others are also really important. Upcoming studies should extend the survey to other stakeholder 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 of CSR being practiced in their firms. These will make them more satisfied with their job ■

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