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**THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY ON
EMPLOYEE PERFORMANCE IN SMALL AND MEDIUM
ENTERPRISES IN THE LOGISTICS
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CHAPTER 1. INTRODUCTION

1.1 Rational of the study

1.1.1 Theoretical background

In the context of a knowledge-based economy and increasingly intense competition, human resources have become the core determinant of organizational success. Accordingly, employee performance (EP) is a pivotal variable directly linked to the achievement of strategic objectives and the fulfillment of stakeholder expectations. Foundational studies indicate that EP is influenced by multiple sets of factors: organizational factors (organizational support, a training culture, and organizational culture), job-related factors (communication, autonomy, and the work environment), and individual factors (intrinsic motivation, flexibility, and the level of commitment). At the same time, it remains necessary to incorporate additional emerging factors to better fit today's competitive environment (Diamantidis & Chatzoglou, 2019).

Building on this foundation, corporate social responsibility (CSR), as an “innovative” management approach, may create additional value for managing employee performance. Although CSR is sometimes perceived as costly and may make enterprises reluctant to implement it (Kao et al., 2018), ethical and environmental violations demonstrate severe consequences for organizational reputation, raising an important question: when a firm lacks social responsibility, how might this affect employees' trust, attitudes, behaviors, and especially their job performance? Theoretical arguments grounded in the expectation of “social exchange” suggest that employees tend to respond positively when they perceive the organization as having good intentions and behaving responsibly. However, empirical evidence remains inconclusive: while some studies support a positive direct effect of CSR on Employee performance, others report mixed or even contrasting results depending on the context.

Theoretical reviews further indicate that the issue lies not only in the direct CSR–EP relationship but also in the underlying mechanisms operating through employees' psychological and attitudinal variables. Accordingly, this study tests and explores the mediating roles of employee organizational commitment (particularly affective commitment), which is associated with maintaining the employment relationship when benefits are received from the organization; person–organization fit, reflecting the degree of value congruence between employees and the enterprises and thereby fostering positive attitudes and behaviors; and it additionally considers employee well-being (WB) as a state that organizations should prioritize for sustainable development. Moreover, by simultaneously incorporating mediators (affective commitment, well-being, and person–organization fit) together with perceived organizational support as a moderator, the study directly addresses gaps identified in reviews of the CSR–EP relationship, responding to calls by Guzzo et al. (2020), Onkila and Sarna (2022), Maneethai et al. (2024), and Yassin and Beckmann (2024). From

this perspective, the dissertation argues that further evidence is needed to clarify the interaction process between CSR and employee performance, particularly across different contexts.

1.1.2 Practical context

The Logistics sector is strongly affected by digital transformation and supply chain integration. In Vietnam, Logistics enterprises are predominantly small and medium-sized enterprises (SMEs), accounting for nearly 95%, with approximately 30,436 enterprises as of early 2024. In recent years, Vietnam's Logistics sector has recorded sustained growth, with a marked increase in freight volumes. In 2022, total freight volume exceeded 2 billion tons, rising by 23.7% compared with 2021; in January 2023, it reached 202.77 million tons, up 5.4% from the previous month and 16.2% year-on-year. The first four months of 2025 recorded 949.07 million tons, an increase of 14.71% compared with the same period in 2024. Over the long term, forecasts suggest that by 2035 Logistics could contribute 6%–8% of GDP (with annual growth of 15%–20%), and by 2045 could reach 12%–15% of GDP (with annual growth of 10%–12%). This highlights substantial potential, while also creating pressure for greater investment in resources, especially human resources. In Logistics enterprises, operational performance depends considerably on employee performance (EP), which is influenced by the work environment, HR policies, and employees' individual characteristics (Ministry of Industry and Trade, 2023; 2024; 2025).

At the same time, the industry faces intense competition and persistent performance challenges: business closures are increasing, labor productivity shows signs of decline, and Logistics is closely associated with emissions and the imperative for greener development. Transport contributes a substantial share of CO₂ emissions (approximately 30% in developed countries and 23% globally) (UNECE, 2021), prompting Vietnam's Logistics sector to shift toward green and smart Logistics. Nevertheless, the effects of CSR on organizational performance and EP remain debated, even though many enterprises have adopted CSR to strengthen competitive advantage. In practice, within many Logistics enterprises, CSR has not effectively fulfilled its role in fostering organizational commitment, person–organization fit (P–O fit), and employee well-being. Therefore, research on the CSR–EP relationship carries practical significance by helping to guide the design and implementation of CSR in ways that enhance corporate image, strengthen employee attachment, and improve work performance, thereby building sustainable competitive advantage.

Based on the above theoretical and practical rationale, this study focuses on examining the roles of organizational commitment, person–organization fit, employee well-being, and perceived organizational support in the relationship between CSR and employee performance in Vietnamese Logistics SMEs. The study then aims to propose convincing contributions both theoretically and practically.

1.2 Research gap

First, a key theoretical gap in the current literature is the limited clarity regarding the indirect relationship between CSR and employee performance through the mediating role of person–organization fit (P–O fit). Although prior studies have examined P–O fit as a mediator in the links between CSR and job satisfaction (Hudson et al., 2017) and between CSR and workplace environmental behaviors (Duarte & Mouro, 2022), this mechanism has not been sufficiently clarified for CSR’s impact on employee performance. Donia et al. (2019) focused on indirect effects via job attitudes and did not explicitly test the direct effect of P–O fit on employee performance. Therefore, this study aims to clarify the mediating role of P–O fit in the CSR–employee performance relationship, responding to Subramanian et al.’s (2022) call for further research on antecedents of P–O fit to better predict emotions, employee performance, and organizational engagement.

Second, another theoretical gap is the insufficient examination of the moderating role of perceived organizational support (POS) in the relationship between CSR and employee performance. Building on recommendations to incorporate moderators in CSR–employee performance research (Ali et al., 2020; Gullifor et al., 2023; Castro-González et al., 2023; Wang et al., 2024), this study positions POS as a moderator shaping the relationships among CSR, the mediators (organizational commitment, P–O fit, and employee well-being/fulfillment), and employee performance, in line with calls by Hur et al. (2021) and Cao et al. (2022). POS can enhance employees’ proactivity and motivation at work (Hur et al., 2021). While many studies confirm its positive role (Stofberg et al., 2022; Nargotra & Sarangal, 2023), its moderating function remains underexplored. Accordingly, this study seeks to address this empirical gap by testing the moderating effects of POS on the relationships among CSR, organizational commitment, P–O fit, employee well-being/fulfillment, and employee performance.

Third, a further critical gap is the scarcity of studies examining the CSR–employee performance relationship in the Logistics industry. Although CSR–employee performance research in enterprises more broadly is extensive, evidence specific to Logistics remains limited. This indicates a substantial gap and creates an opportunity to extend CSR theorizing to an industry-specific context, where organizational commitment, P–O fit, and employee well-being/fulfillment may be particularly salient for enhancing employee performance. Lin-Hi et al. (2022), Kim and Keane (2023), and Maneethai et al. (2024) call for greater clarification of the mechanisms through which CSR influences employee performance, especially across industries and within developed-country contexts.

Based on these gaps, the research aims to further investigate the mechanisms linking CSR to employee performance and to deepen understanding of this relationship by incorporating both mediating and moderating variables. Specifically, this study clarifies how CSR affects employee

performance through employee organizational commitment, P–O fit, and employee well-being, while simultaneously examining POS as a moderator within the proposed research model.

1.3 Research objectives

1.3.1 General objectives

This study examines the roles of organizational commitment, person–organization fit, employee well-being, and perceived organizational support in the relationship between CSR and employee performance. The study is tested in Logistics enterprises in Vietnam and, based on the findings, proposes practical solutions to help these enterprises strengthen CSR activities, organizational commitment, person–organization fit, employee well-being, perceived organizational support, and employee performance.

1.3.2 Specific objectives

- (1) To assess the effect of Corporate Social Responsibility on employee performance.
- (2) To evaluate the mediating roles of organizational commitment, person–organization fit, and employee well-being in the relationship between CSR and employee performance.
- (3) To examine the moderating effect of perceived organizational support on the relationships among CSR, organizational commitment, person–organization fit, employee well-being, and employee performance.
- (4) To assess the effects of person–organization fit on organizational commitment and employee well-being.
- (5) To propose theoretical and practical implications for enterprises in promoting CSR policies, organizational commitment, person–organization fit, employee well-being, and perceived organizational support, thereby enhancing employee performance.

1.4 Research questions

- (1) How does Corporate Social Responsibility affect employee performance?
- (2) How do organizational commitment, person–organization fit, and employee well-being mediate the relationship between CSR and employee performance?
- (3) How does perceived organizational support moderate the relationships among CSR, organizational commitment, person–organization fit, employee well-being, and employee performance?
- (4) How does person–organization fit affect organizational commitment and employee well-being?
- (5) What theoretical and practical implications can be derived from the empirical testing results of the research model?

1.5. Research object and scope

1.5.1 Research Object

The study focuses on examining the impact of corporate social responsibility on employee performance, specifically: the direct effect of CSR on employee performance; the indirect effects through mediating variables including organizational commitment, person–organization fit, employee well-being, under the moderating role of perceived organizational support and the effects of person–organization fit on organizational commitment and well-being.

The survey participants are full-time employees working in small and medium-sized Logistics enterprises (SMEs) in Vietnam. The study adopts the classification criteria for small and medium-sized enterprises in the trade and service sector in accordance with Decree No. 80/2021/ND-CP, based on the number of employees participating in social insurance and the scale of revenue.

1.5.2 Research scope

In term of content: The study focuses on examining corporate social responsibility and employee performance in the context of small and medium-sized enterprises in the Logistics sector in Vietnam, while also considering the roles of related factors, including organizational commitment, person–organization fit, employee well-being, and perceived organizational support, based on relevant theoretical foundations. From a practical perspective, these constructs are measured based on employees’ perceptions, without considering organizational-level performance indicators such as financial outcomes or overall business performance.

Time scope: Primary data were collected in 2023–2024; secondary data include the Ministry of Industry and Trade’s annual reports (2022–2025), the General Statistics Office’s 2024 data, and the Vietnam Logistics Business Association (VLA)’s 2025 data.

Geographical scope: The study is conducted in Logistics SMEs representing Vietnam’s Northern, Central, and Southern regions.

Industry scope: The Logistics sector.

1.6 Research method

The dissertation adopts a quantitative research design as the primary approach because it aligns with the objective of testing theory-derived hypotheses, quantifying data through measurement instruments, and thereby assessing scale reliability and examining causal relationships in the proposed model in order to determine the model’s fit within the study context. First, a conceptual framework regarding the impact of corporate social responsibility on employee performance is developed based on a literature review. The review of prior studies was conducted using bibliometric techniques and content analysis.

Subsequently, qualitative techniques are employed as a complementary component at the pre-study stage to support the development of the data collection instrument. Expert interviews and focus

group discussions are carried out to clarify the conceptual domain of the constructs, review the suitability of the measurement scales for the Logistics industry context, and optimize the wording and structure of the questionnaire items. This combination is consistent with the view that qualitative inquiry can precede quantitative research to explore emerging domains, develop and adjust measurement scales, and support the construction of robust measurement instruments.

Regarding the implementation process, the dissertation outlines the research steps following a “quantitative-centered, qualitative-supporting” approach, and the procedural framework is designed based on a quantitative research perspective to ensure consistency with the study’s objectives and context. In the quantitative phase, PLS-SEM is used as a key analytical technique and has been shown to enhance robustness in analytical and simulation research (Hair et al., 2024). In addition, PLS emphasizes explaining variance in endogenous (dependent) variables (Hair et al., 2022). Given that the research model includes mediating and moderating variables, PLS-SEM is appropriate for this study’s objective of emphasizing prediction and exploring relationships.

1.7. Scientific and practical significance

1.7.1 Scientific contribution

The findings contribute to the related body of theory by offering researchers a more comprehensive and holistic perspective on an approach to examining and measuring the relationships among CSR, organizational commitment, person–organization fit, employee well-being, perceived organizational support, and employee performance from the employees’ standpoint. Specifically, the study’s academic contributions are as follows:

- (1) The study proposes a new mediating factor, that is person–organization fit in the relationship between CSR and employee performance. The literature review shows that no any prior studies in Vietnam or internationally is found to examine the mediating role of person–organization fit in the effect of CSR on employee performance.
- (2) The study explores the moderating effect of perceived organizational support on (i) the relationship between organizational commitment and employee performance, (ii) the relationship between person–organization fit and employee performance, and (iii) the relationship between employee well-being and employee performance. The results contribute to theory related to perceived organizational support within behavioral and psychological research.
- (3) The study addresses a significant gap in terms of research context and scope by testing the CSR–employee performance relationship in the Logistics industry, an area that has received limited scholarly attention to date in a developing-country setting. Introducing CSR into this specific context helps clarify how factors such as organizational commitment, person–organization fit, and employee well-being operate and influence employee performance. Accordingly, the dissertation makes a theoretical contribution by validating the applicability of existing models when applied to a distinct industry and national context.

1.7.2 Practical contribution

The findings of this study also offer practical implications for SMEs by enhancing understanding of how CSR influences employee performance and how affective commitment, person–organization fit, employee well-being, and perceived organizational support function within this relationship. These insights can be leveraged to improve employee performance and, in turn, strengthen enterprises' competitive advantage. At the same time, Vietnam's Logistics industry is growing rapidly, and competition among enterprises is becoming increasingly intense. In this context, Logistics managers should proactively adopt appropriate solutions to enhance employee performance, thereby building and reinforcing sustainable competitive advantage in the marketplace. Accordingly, Logistics enterprises may use the study's results as a reference when identifying and developing factors that improve employee performance. In addition, the study provides practical managerial recommendations that managers in Vietnam can consult and apply to further enhance workforce performance.

1.8 Structure of research content:

The content of the thesis includes 05 chapters. Chapter 1. Research introduction. Chapter 2. Theoretical background and research model. Chapter 3. Research design. Chapter 4. Research results and discussion. Chapter 5. Conclusion and managerial implications.

CHAPTER 2. THEORETICAL BACKGROUND AND RESEARCH MODEL

2.1 Foundational theories

2.1.1 Stakeholder Theory

According to Freeman (1984), stakeholders are groups or individuals who can affect or be affected by the achievement of an organization's objectives; therefore, enterprises need to develop strategies that address the distinct needs of each stakeholder group (Ihugba & Osuji, 2011). Stakeholder theory emphasizes that the essence of the firm lies in creating value and balancing interests among stakeholder groups (Phillips, 2003), with core stakeholders typically including employees, customers, communities, suppliers, owners, and investors (Freeman & Dmytriiev, 2017). From this perspective, CSR is regarded as ethical behavior when a firm attends to the welfare of its stakeholders (Aguinis, 2011), which can shape stakeholders' attitudes and behaviors (Bhattacharya et al., 2009) and strengthen sustainable relationships while reducing conflict (Waddock & Smith, 2000). Accordingly, applying this theory enables comparisons of how different stakeholder groups influence employees and helps clarify which CSR domains are more strongly associated with social exchange mechanisms or social identification processes. When employees perceive that a firm's CSR initiatives are implemented credibly and generate benefits for stakeholders, or when they feel they are treated fairly at work and receive care and support from the

organization, they are more likely to develop stronger organizational commitment, experience higher employee well-being, and enhance their employee performance.

2.1.2 Social exchange theory

Social exchange theory posits that social behavior emerges from processes of “giving and receiving,” whereby positive actions by one party tend to generate an obligation for positive reciprocation by the other (Blau, 1964). In organizational settings, beneficial actions undertaken by a firm—or its representatives—toward employees help establish high-quality relationships and motivate employees to respond with positive attitudes and behaviors such as organizational commitment and employee performance (Settoon et al., 1996; Cropanzano & Mitchell, 2005), particularly when employees experience internal CSR policies and perceived organizational support. The norm of reciprocity is regarded as the most universal rule of social exchange, emphasizing the principles of repaying benefits and refraining from harming those who have provided help (Gouldner, 1960; Cropanzano & Mitchell, 2005). Accordingly, when organizations demonstrate concern beyond legal and financial obligations, employees are more likely to feel responsible for reciprocating through greater engagement, organizational citizenship behavior, and improved task performance (Deckop et al., 2003; Wayne et al., 1997). Applied to CSR, enterprises’ voluntary initiatives signal “kindness and care,” leading employees to develop an obligation to reciprocate with favorable attitudes and behaviors, thereby reinforcing hypotheses about the mechanisms through which CSR shapes employee outcomes (Farooq et al., 2013). This dissertation draws on social exchange theory to explain how employees evaluate and respond to CSR policies and the value they receive from the organization. When CSR is perceived as authentic, employees develop trust and a sense of obligation to reciprocate, which in turn strengthens their organizational commitment, perceived person–organization fit, employee well-being, and work effort.

2.1.3 Person-Organization Fit Theory

Person–organization fit theory (Kristof, 1996) argues that the degree of “fit” between employees and the organization shapes positive workplace attitudes and behaviors. P–O fit comprises two dimensions: needs–supplies fit (the extent to which the organization fulfills employees’ needs and expectations) and demands–abilities fit (the extent to which employees’ abilities meet organizational demands) (Edwards, 1991). Value congruence and compatibility with the work environment are associated with higher job satisfaction and stronger organizational commitment (Westerman & Cyr, 2004). Accordingly, this study draws on P–O fit to explain a “value-congruence” mechanism through which fit fosters employees’ positive behaviors.

2.2 Research concepts

2.2.1. Employee Performance (EP)

Employee performance is considered both an objective and subjective indicator of the extent to which work is accomplished and has been widely examined in psychology (Koopmans et al., 2011). Prior studies often distinguish between task performance and contextual performance (Motowidlo et al., 1997), and some extend the construct to include adaptive performance and counterproductive behavior. Based on this synthesis, the dissertation adopts a job role perspective (Katz, 1964), emphasizing the distinction between in-role and extra-role performance. Accordingly, in this study, employee performance is defined as a composite of behaviors reflecting the extent to which employees fulfill core tasks and formal responsibilities (in-role performance), while also encompassing voluntary behaviors beyond formal job descriptions such as helping colleagues and customer-oriented actions (extra-role performance) (Williams & Anderson, 1991; Netemeyer & Maxham III, 2007). Specifically, the study uses Williams and Anderson's (1991) definition of in-role performance as its foundation (behaviors related to formal tasks and responsibilities) and adopts Netemeyer and Maxham III's (2007) view of extra-role performance (customer- and coworker-support behaviors that exceed formal requirements). This integrated approach is well suited to the Logistics context, where employees must not only meet standardized task requirements but also proactively coordinate and respond to service contingencies.

2.2.2 Corporate Social Responsibility (CSR)

Definitions of corporate social responsibility remain inconsistent and continue to be debated in the literature (Aguinis, 2011). Carroll (1991) conceptualizes CSR as a four-layer pyramid of responsibilities (economic, legal, ethical, and philanthropic) whereas Brown and Dacin (1997) emphasize CSR as initiatives that both comply with the law and create value for the community beyond profit objectives. Other scholars approach CSR by distinguishing between internal and external CSR (Brammer et al., 2007; Smith, 2007; Lin-Hi et al., 2022) or by focusing on benefits to stakeholder groups (Turker, 2009; Yoon & Chung, 2018). From the stakeholder theory perspective, enterprises are responsible for creating shared value and safeguarding the interests of relevant stakeholder groups (Freeman, 1984; Freeman & Dmytryiev, 2017), which commonly include customers, employees, shareholders, society, the environment, and suppliers (Pérez & Rodríguez del Bosque, 2015; Marić et al., 2021). On this basis, the present study adopts Carroll's (1991) CSR conceptualization grounded in Freeman's (1984) stakeholder perspective, because the model both captures the nature of corporate obligations and clearly differentiates levels of responsibility, making it well suited for measuring CSR as a multidimensional construct.

2.2.3 Organizational Commitment (OC)

Organizational commitment has been defined in various ways within behavioral and organizational psychology; however, these definitions converge on the extent to which employees are attached to their organization. Porter et al. (1974) conceptualize commitment as belief in organizational goals and values, willingness to exert effort, and a desire to maintain membership; Wiener (1982) emphasizes internal normative pressures; and Bateman and Strasser (1984) as well as Meyer and Allen (1991) treat commitment as a multidimensional construct and a psychological state that binds an individual to the organization. Organizational commitment is sometimes confused with work engagement or job involvement, yet it differs in that commitment is directed toward the organization, whereas engagement reflects the extent of dedication and absorption in one's work role (Kahn, 1990; Schaufeli et al., 2002; Saks, 2006). This study adopts Meyer and Allen's (1991) conceptualization of affective commitment, defined as employees' emotional attachment, identification, and involvement with the organization. Affective commitment has been shown to be more strongly associated with employee performance than other forms of commitment (Meyer et al., 2002; Solinger et al., 2008). Accordingly, the study treats affective commitment as an important antecedent for explaining the effect of CSR on employee performance.

2.2.4 Person-Organization Fit (P-O Fit)

Person-organization fit is generally understood as the degree of compatibility between an individual and an organization, particularly in terms of values, beliefs, and norms (O'Reilly et al., 1991; Chatman, 1989; Kristof, 1996). The construct can be approached from a value congruence perspective (Cable & DeRue, 2002) or extended to additional dimensions such as personality and the work environment (Handler, 2004). It also encompasses two types of fit: supplementary fit (similarity) and complementary fit (compensating for deficiencies in resources or needs) (Muchinsky & Monahan, 1987; Kristof, 1996). A substantial body of research indicates that person-organization fit is positively associated with work-related attitudes and behaviors, such as job satisfaction, as well as broader organizational outcomes (Chatman, 1989; Kristof-Brown et al., 2005). In this study, person-organization fit is conceptualized in line with the core "value congruence" definition proposed by Kristof (1996) and Chatman (1989), viewing values as a stable foundation for both individuals and organizations that guides behavior and generates positive outcomes.

2.2.5 Employee Wellbeing (WB)

The concept of well-being lacks a unified definition and agreed-upon dimensions in the literature (Franco-Santos & Doherty, 2017; Page & Vella-Brodrick, 2009). Emerson (1985) views well-being as a state in which personal goals and needs are satisfied, whereas other perspectives equate well-being with happiness and quality of life (McGillivray, 2007). A widely adopted approach conceptualizes well-being as comprising hedonic aspects (e.g., perceived satisfaction and affective

balance) and eudaimonic aspects (e.g., meaning and purpose derived from goal attainment) (Diener et al., 2003; Grant et al., 2007). Within the scope of this study, well-being is bounded to the work context, emphasizing the need to capture both job satisfaction and work-related affect (Daniels, 2000; Warr, 1990). The study adopts Zheng et al.'s (2015) conceptualization of workplace well-being, defined as a combination of employees' level of job satisfaction and the emotions they experience at work. Accordingly, CSR policies may foster job satisfaction and positive emotions, thereby supporting improved employee performance.

2.2.6 Perceived Organizational Support (POS)

Perceived organizational support is defined as employees' global beliefs regarding the extent to which the organization values their contributions and cares about their well-being (Eisenberger et al., 1986), and this conceptualization has been the most widely adopted in related research (Rhoades & Eisenberger, 2002). From the perspective of social exchange and the norm of reciprocity, when POS is high, employees tend to become more attached to the organization and feel obligated to reciprocate through positive attitudes and behaviors (Shore & Wayne, 1993). POS develops from favorable organizational treatment, particularly fairness, supervisor support, as well as rewards and working conditions (Rhoades & Eisenberger, 2002), and it is also linked to job resources that help employees achieve goals and develop (Bakker & Demerouti, 2006). Consequently, POS is often associated with positive outcomes such as job satisfaction, organizational identification, and employee performance (Eisenberger & Stinglhamber, 2011). In this study, POS is conceptualized in line with Eisenberger et al. (1986), emphasizing POS as a supportive resource (e.g., information, enabling conditions, and care) that helps employees address problems and grow.

2.3 Literature review on the relationship between CSR–employee performance

2.3.1 Introduction

Employee performance has attracted increasing scholarly attention, as evidenced by the growing volume of publications, because human resources constitute a critical intangible asset that enables enterprises to achieve business objectives. At the same time, employee performance is closely linked to CSR because employees are the “core” of the organization and are directly influenced by CSR initiatives. CSR is also viewed as part of an overarching strategy to build a sustainable culture and enhance intrinsic organizational value. When enterprises implement CSR proactively, employees tend to develop more positive perceptions and attitudes toward the organization and their work; therefore, examining the role of CSR in shaping employee performance remains necessary and highly promising. Accordingly, the objective of the literature review is to synthesize, analyze, and compare prior findings on the effects of CSR on employee performance in order to address five research questions: (1) What is the scholarly structure of the CSR–employee performance relationship, based on bibliometric evidence regarding publication trends and networks of journals, countries, authors,

and keywords? (2) What research methods are most commonly used to investigate the CSR–employee performance relationship? (3) What mechanisms through which CSR influences employee performance have been identified in prior studies? (4) How have findings regarding moderating variables been reported in the existing literature? and (5) What issues warrant further investigation in future empirical research in this domain?

2.3.2 Review method

This study employs a two-tier analysis to develop a systematic overview of the CSR–employee performance relationship. Tier 1 uses bibliometrics to quantify and map the knowledge structure (authors, keywords, citations, co-citations, and thematic networks) for the period 2014–2024, thereby identifying research structures and trends. Data were retrieved from Scopus using TITLE-ABS-KEY queries for CSR- and employee performance-related keyword sets as of 22/12/2024, then screened using the criteria of English-language journal articles. Titles, abstracts, and introductions were subsequently read to retain only topic-relevant studies, resulting in 58 articles for bibliometric analysis. Tier 2 applies content analysis to deepen interpretation of meanings, underlying mechanisms, mediators/moderators, and to derive more robust conclusions, thereby compensating for the limitations of purely bibliometric indicators. Bibliometric mapping was conducted using VOSviewer 1.6.20 to visualize networks and report standard metrics, while integrating content-analysis insights to propose future research streams.

2.3.3 The result of Literature review on the relationship between CSR–employee performance

The review indicates that research on CSR–employee performance has increased sharply in recent years: publications were sparse during 2014–2018, surged and peaked at 12 articles in 2023, and then declined slightly in 2024 (as of 22/12/2024). The sample comprises 58 articles published in 44 journals (2,144 citations) and reflects multi-country participation, with prominent research hubs such as the United States, South Korea, China, and the United Kingdom; in Asia, additional active contributors include India, Pakistan, and Vietnam. Two leading outlets are Sustainability and Corporate Social Responsibility and Environmental Management, and the most highly cited article is Korschun et al. (2014). Keyword analysis reveals four thematic clusters, with CSR and employee performance at the core and strongly linked to organizational commitment, job satisfaction, organizational identification, and organizational citizenship behavior. Methodologically, the field is clearly skewed toward quantitative designs (54/58), predominantly cross-sectional surveys and SEM, with very limited qualitative research or meta-analyses. Empirical evidence on CSR effects remains inconsistent (direct, indirect, null, and even negative or non-linear effects) due to differences in cultural contexts and levels of development across countries, CSR measurement scales, and the combinations of mediating and moderating variables in research models. Therefore, it is necessary

to conduct empirical studies that simultaneously test core mechanisms within specific industry and national contexts in order to identify the central mechanism.

2.3.4 Identifying the research gap

Based on the review of prior studies, several salient research gaps can be identified. First, although many studies have examined the relationships among CSR, organizational commitment, person–organization fit, employee well-being, and employee performance in isolation, very few have tested all of these factors simultaneously within an integrated model. As a result, the mechanisms through which CSR influences employee performance remain insufficiently and unsystematically articulated. Second, evidence regarding the mediating role of organizational commitment is mixed: while some studies confirm a positive mediating effect, many others fail to detect such mediation. Third, the mediating mechanisms of person–organization fit and employee well-being in the CSR–employee performance relationship have received limited attention; notably, there is almost no research that directly tests the pathway CSR → person–organization fit → employee performance, resulting in a lack of evidence concerning the distinct and direct mediating role of person–organization fit. Fourth, although POS has been widely suggested as an important factor, its moderating role in the relationships among CSR, organizational commitment, person–organization fit, employee well-being, and employee performance has rarely been examined empirically. Finally, contextual research by industry and country—particularly within the Logistics sector and in Vietnam—remains limited, even though prior findings indicate that CSR effects may vary across cultures, industries, CSR measurement approaches, and the configuration of mediators and moderators. Accordingly, the present study proposes an integrated model that simultaneously considers organizational commitment, person–organization fit, and employee well-being as mediating mechanisms, and incorporates POS as a moderating variable, in order to clarify the mechanisms through which CSR influences employee performance in the Vietnamese Logistics context.

2.4 The relations in the research model

2.4.1 Corporate Social Responsibility and employee performance

Hypothesis H1: Corporate social responsibility has a positive effect on employee performance.

2.4.2 The mediating role of organizational commitment in the CSR–employee performance relationship

Hypothesis H2a: CSR has a positive effect on organizational commitment.

Hypothesis H2b: Organizational commitment has a positive effect on employee performance.

Hypothesis H2: Organizational commitment mediates the relationship between CSR and employee performance.

2.4.3 The mediating role of P-O Fit in the CSR–employee performance relationship

Hypothesis H3a: CSR has a positive effect on person–organization fit.

Hypothesis H3b: Person–organization fit has a positive effect on employee performance.

Hypothesis H3: Person–organization fit mediates the relationship between CSR and employee performance.

2.4.4 The mediating role of employee well-being in the CSR–employee performance relationship

Hypothesis H4a: CSR has a positive effect on employee well-being.

Hypothesis H4b: Employee well-being has a positive effect on employee performance.

Hypothesis H4: Employee well-being mediates the relationship between CSR and employee performance.

2.4.5 Person–organization fit and organizational commitment

Hypothesis H5: Person–organization fit has a positive effect on organizational commitment.

2.4.6 Person–organization fit and employee well-being

Hypothesis H6: Person–organization fit has a positive effect on employee well-being.

2.4.7 The moderating role of perceived organizational support

Hypothesis H7a: Perceived organizational support (POS) moderates the relationship between organizational commitment and employee performance.

Hypothesis H7b: POS moderates the relationship between person–organization fit and employee performance.

Hypothesis H7c: POS moderates the relationship between CSR and employee performance.

Hypothesis H7d: POS moderates the relationship between employee well-being and employee performance.

2.5 Research model

Based on three theoretical foundations (Social Exchange Theory, Stakeholder Theory, and Person–Organization Fit Theory), along with a review of prior studies on corporate social responsibility, organizational commitment, person–organization fit, employee well-being, and perceived organizational support, the author conducts a systematic synthesis, comparison, and analysis. This approach helps clarify established strengths, identify existing limitations, and determine key research gaps that warrant further investigation. The research model consists of seven main hypotheses, as proposed in Figure 2.1. In the research model, CSR is conceptualized as a second-order latent construct, formed by four dimensions: responsibilities toward customers, employees, the environment, and suppliers. Similarly, employee performance is modeled as a second-order construct, reflected in in-role and extra-role performance. The relationships between the second-order construct and its first-order components are specified as formative. In addition, perceived organizational support serves as a moderating variable in the relationships between organizational commitment, person–organization fit, employee well-being, and employee performance.

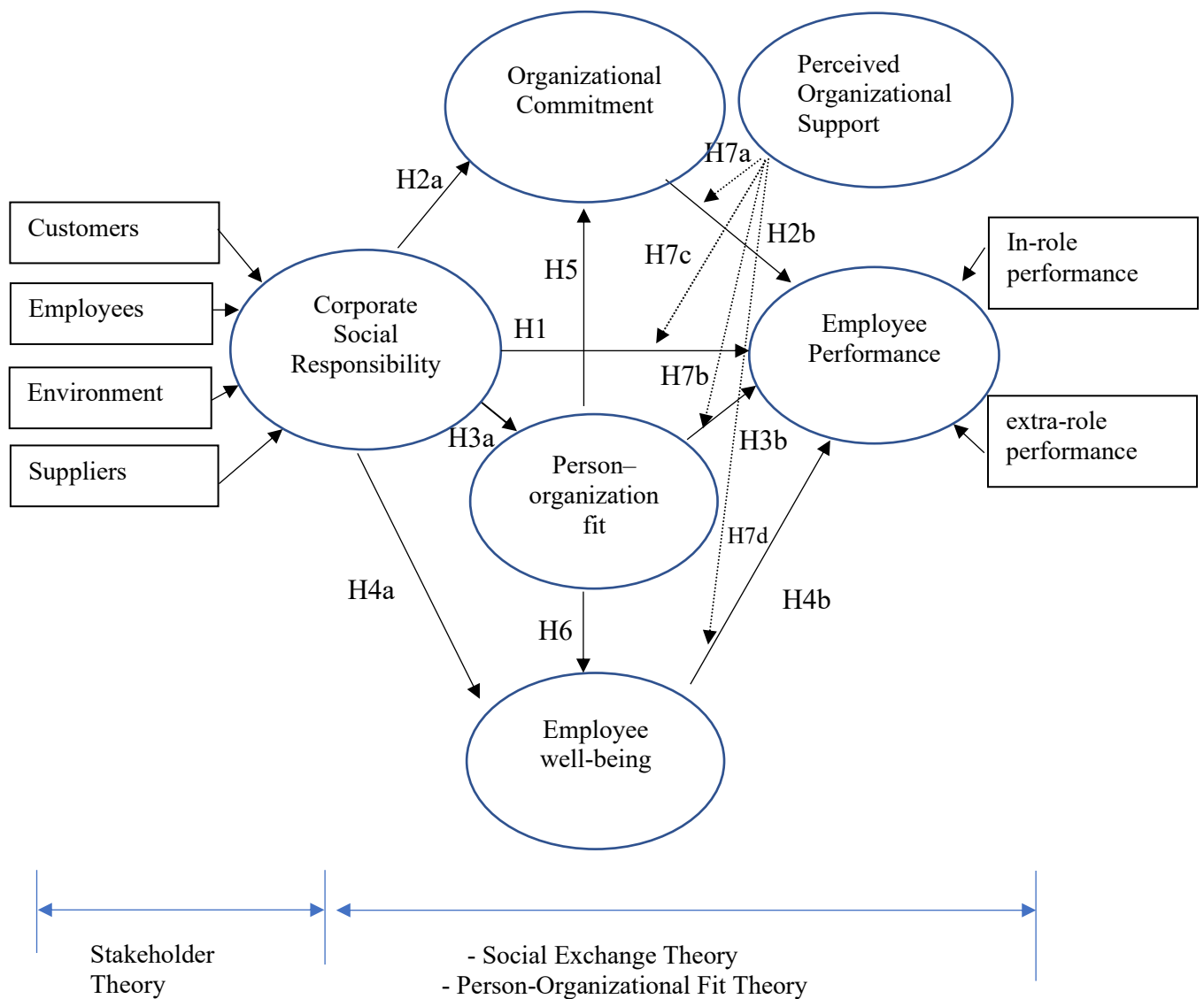


Figure 2.1 Research model

CHAPTER 3. RESEARCH DESIGN

3.1 Research Process

The dissertation’s research procedure was designed based on Creswell and Guetterman’s (2019) quantitative research framework and was then adapted and operationalized to fit the study’s objectives, scope, and context. Accordingly, the dissertation follows a sequential process from establishing the theoretical foundation to refining the measurement instrument and testing the research model. The initial phase focused on systematizing the theoretical basis (09/2022–10/2023), which led to the development of the first draft of the measurement scales (11/2023). Next, the dissertation conducted a pre-study qualitative phase through in-depth individual interviews (n = 14) (01/12–10/12/2023) and two rounds of focus group discussions (Round 1: n = 5, 20/12–31/12/2023; Round 2: n = 5, 05/01–12/01/2024) to review and refine the scale content and survey questions.

Based on the qualitative findings, the dissertation developed the second draft of the measurement scales and a pilot questionnaire, followed by a pilot quantitative study (n = 150) (20/01–27/01/2024). The pilot data were used to conduct an initial assessment of scale reliability and to finalize the official scales and questionnaire (28/01–29/01/2024), alongside evaluating the measurement model in terms of reliability, convergent validity, and discriminant validity. In the main study, a five-point Likert scale was employed; data were collected on a larger scale (target n = 620; responses received = 590; valid cases = 557), and the proposed model was tested using PLS-SEM in SmartPLS.

3.2 Identifying Research method

The dissertation adopts a quantitative-centered approach to test theory-driven hypotheses and quantify data through measurement instruments, thereby evaluating the scales and examining relationships among the model variables. Because several constructs are relatively new in the Vietnamese context (e.g., employee-perceived CSR, person–organization fit, and employee well-being), qualitative techniques are used in the pre-study stage to clarify construct meanings, ensure contextual and semantic fit, and refine the measurement scales before the main survey. Thus, qualitative inquiry supports instrument development, while quantitative analysis remains the primary basis for testing the model and hypotheses.

3.3 Identifying the scales for the concepts in the research model

The study adopts measurement scales from prior research to ensure a solid theoretical foundation and reliability. The identification of higher- and lower-order constructs follows theoretical guidance (Hair et al., 2017) and the formative (cause) versus reflective (effect) criteria proposed by Jarvis et al. (2003). Accordingly, two second-order formative constructs are specified: CSR (customer, employee, environment, and supplier dimensions) and employee performance (in-role and extra-role dimensions). The remaining four constructs are modeled as first-order reflective constructs: organizational commitment, person–organization fit, employee well-being, and perceived organizational support.

3.4 Preliminary quantitative study

3.4.1. Sampling approach and sample size determination

The questionnaire (refined through the qualitative pre-study) was pilot-tested with n = 150 to preliminarily assess the reliability and validity of the measurement scales. Hair et al. (2018) suggest that factor analysis typically requires at least 100 observations, although pilot testing can be more flexible. A convenience sample of Logistics employees was used to screen and refine the scales prior to the main survey.

3.4.2 Data analysis for the Preliminary study

Scale assessment was conducted in SmartPLS 4.0.9.8 using PLS-SEM criteria. For indicator reliability, items were retained when outer loadings were > 0.70 ; items loading between 0.40 and 0.70 were removed only if their deletion substantially improved CR or AVE (Hair et al., 2017, 2022). Internal consistency reliability was evaluated using Cronbach's alpha and composite reliability (CR), with acceptable values ≥ 0.70 and potential redundancy flagged when > 0.95 . Convergent validity was established when $AVE \geq 0.50$. Discriminant validity was assessed using the Fornell–Larcker criterion (the square root of AVE exceeding inter-construct correlations) and HTMT, applying a stringent threshold of < 0.85 (Fornell & Larcker, 1981; Henseler et al., 2014).

3.4.3 Preliminary data collection procedures

A non-probability sampling strategy (purposive convenience) was applied to compile a list of 20 SME Logistics enterprises across Vietnam's three regions via professional networks; each firm then randomly selected internal employees to receive the questionnaire. Participation was anonymous and voluntary, with no identifying information collected to enhance objectivity. Data were collected from 20/01/2024 to 27/01/2024 from Logistics employees with at least two years of tenure. A total of 200 questionnaires were distributed, 178 were returned, and 28 were excluded as invalid, yielding 150 valid responses for pilot analysis.

3.4.4 Preliminary measurement results

The pilot sample was mainly from Ho Chi Minh City (23.3%) and Hanoi (18.7%), with 55.33% male; most respondents were aged 25–34 (62.67%) and had 5–15 years of work experience. The majority held a bachelor's degree (63.33%), earned VND 8–15 million per month (59.34%), were single (72.66%), and worked in staff-level positions (78.67%), primarily in limited liability enterprises (55%). Most indicators loaded above 0.70; three items (OC6, POS4, WB6) had low loadings (0.533–0.565) and were removed, after which all remaining loadings were significant and met the criteria. Reliability and validity were supported (Cronbach's alpha and $CR > 0.70$; $AVE = 0.573–0.700$; Fornell–Larcker satisfied; $HTMT < 0.85$). Overall, the refined instrument was deemed suitable for the main study, reducing indicators from 47 to 44 across ten first-order constructs.

3.5 Main Quantitative Study

The main quantitative study used PLS-SEM. Sample size was guided by the 10-times rule and effect-size power analysis, but to avoid underestimation it also applied the inverse square root method, which indicated a minimum of 251 cases ($P_{min} = 0.11–0.20$, $\alpha = 1\%$); Cohen's guideline suggested 158 cases (four predictors, $\alpha = 1\%$, expected $R^2 = 10\%$). The study analyzed 557 valid responses (590 collected; 33 excluded), meeting technical requirements and 80% power. Data were collected from 30/01/2024 to 29/02/2024 from employees (≥ 2 years tenure) in 40 Vietnamese SME Logistics enterprises across three regions, accessed via Vietnam Customs referrals and concentrated

in high-density Logistics areas; CSR implementation was strengthened through a two-step check (firm self-report cross-validated with VCCI's CSI index) plus screening questions. Analyses were run in SmartPLS, with common method bias assessed via $VIF < 3.3$; the procedure evaluated the measurement model (loadings, α/CR , AVE, Fornell–Larcker, $HTMT < 0.85$) and structural model (VIF , 5,000 bootstrap resamples, R^2 , f^2 , $Q^2/PLSpredict$), followed by bootstrapped mediation/moderation tests and PLS-MGA for group comparisons.

CHAPTER 4. RESEARCH RESULTS AND DISCUSSION

4.1 Descriptive statistics of the study sample

A total of 590 questionnaires were returned; after data screening, 33 responses showing unreliable patterns (e.g., repeated answers across many items) were removed, leaving 557 valid cases for analysis. The sample covers three regions and major Logistics hubs in Vietnam: the North (Hanoi, Hai Phong, Hai Duong), the Central region (Da Nang, Binh Dinh, Nghe An), and the South (Ho Chi Minh City, Binh Duong, Dong Nai). Respondents were 57.3% male and 42.7% female, with the largest age group 25–34 (46%). Education was mainly bachelor's level (72.3%), followed by postgraduate (15%), college (12%), and vocational/intermediate (0.7%). Most earned above VND 8 million/month (63.7%), especially VND 8–15 million (57%). In terms of roles, 72.5% were staff and 27.5% were managers; 61.8% were single and 38.2% married. Most had at least three years of experience, concentrated in 5 to <15 years, and worked primarily in limited liability enterprises (61%), followed by joint-stock enterprises (33.6%) and private enterprises (5.4%).

4.2 Assessment of measurement bias

All indicator VIF values in the PLS-SEM analysis were below 3.3, indicating no serious common method bias (Kock, 2015).

4.3 Measurement model assessment

4.3.1 First-order constructs

The initial model included ten first-order latent constructs: CSR toward customers, employees, the environment, and suppliers; organizational commitment; person–organization fit; workplace well-being; in-role performance; extra-role performance; and perceived organizational support. The measurement model was evaluated via outer loadings, Cronbach's α/CR , AVE, and discriminant validity using Fornell–Larcker and HTMT.

- Indicator reliability: All outer loadings were > 0.70 , with none below 0.40, supporting indicator reliability.
- Internal consistency: Cronbach's α and CR for all constructs exceeded 0.70 (mostly 0.80–0.90), indicating strong internal consistency.
- Convergent validity: All AVE values were > 0.50 , confirming convergent validity.

- Discriminant validity: The Fornell–Larcker criterion was satisfied, and all HTMT values were < 0.85 , supporting discriminant validity

4.3.2 Second-order constructs

For the formative second-order constructs (CSR and employee performance), convergent validity was assessed using redundancy analysis by relating the formative constructs to global single-item/composite reflective measures (Chin, 1998; Aguirre-Urreta & Rönkkö, 2018). The CSR formative model showed a path coefficient of 0.877 with $R^2 = 0.768$, and the employee performance formative model showed 0.835 with $R^2 = 0.697$; both exceed the recommended threshold (Hair et al., 2017), indicating adequate convergence. Collinearity among first-order dimensions was acceptable, as all outer VIF values were < 5 . Bootstrapping results further indicated that all first-order dimensions significantly contributed to their respective second-order constructs ($t > 1.96$, $p < 0.05$), with CSR toward suppliers contributing most strongly to CSR (0.46) and extra-role performance contributing most strongly to employee performance (0.639); confidence intervals did not include zero, supporting retention of all dimensions for structural model testing.

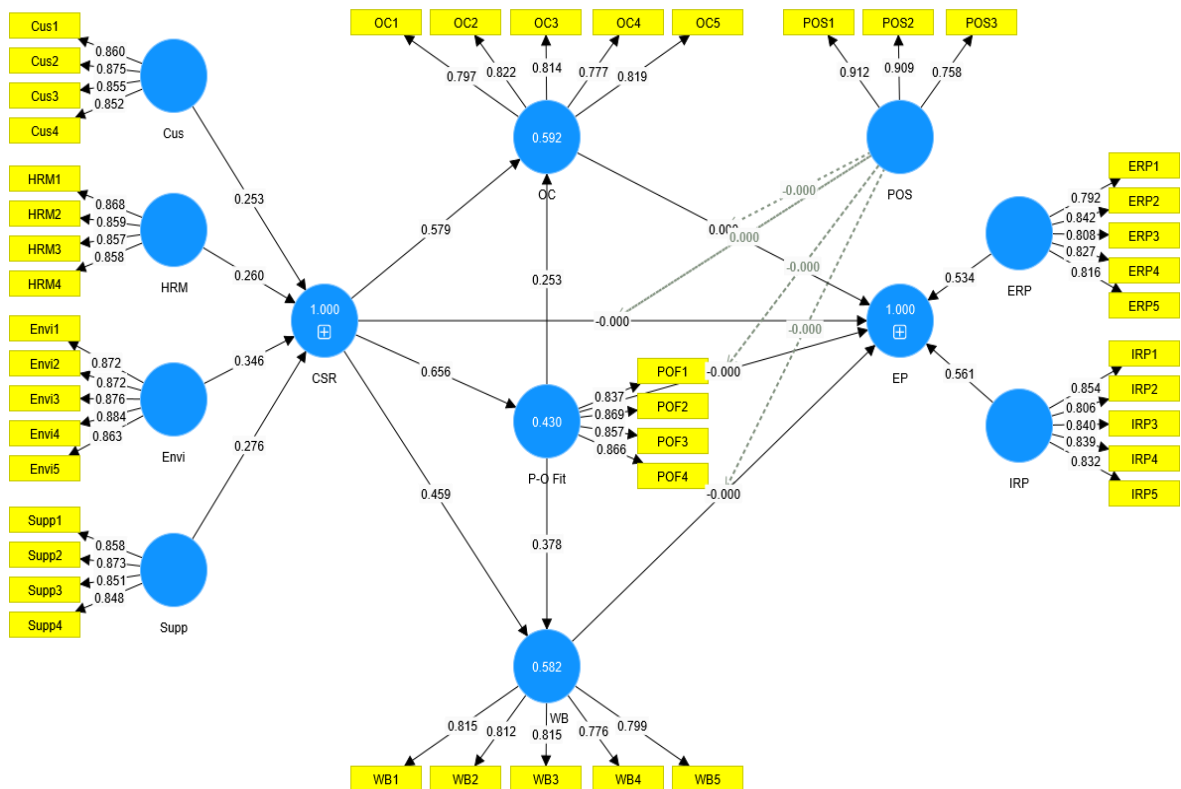


Figure 4.1 PLS-SEM analysis results of the research model (Measurement model)

4.4 Structural Model Results

4.4.1 Collinearity assessment

To examine potential multicollinearity in the structural model, the study used the VIF index. All VIF values were below 3, indicating no collinearity issues (Hair et al., 2022).

4.4.2 Significance of direct relationships

The results show that all direct paths are significant at the 1% level, with t -values > 2.57 , $p = 0.000$, and confidence intervals that do not include zero. Accordingly, H1, H2a, H2b, H3a, H3b, H4a, H4b, H5, and H6 are supported. Standardized coefficients indicate that CSR has the strongest positive effect on person–organization fit ($\beta = 0.657$), followed by organizational commitment ($\beta = 0.587$) and workplace well-being ($\beta = 0.466$). Moreover, all four predictors positively influence employee performance, with effects in descending order: CSR ($\beta = 0.278$), organizational commitment ($\beta = 0.241$), person–organization fit ($\beta = 0.211$), and workplace well-being ($\beta = 0.186$). In addition, person–organization fit positively affects workplace well-being ($\beta = 0.373$) and organizational commitment ($\beta = 0.247$).

4.4.3 Explanatory power (R^2 and f^2)

Adjusted R^2 values for employee performance (0.638), organizational commitment (0.595), and workplace well-being (0.583) fall within the 0.50–0.75 range, indicating moderate explanatory power (i.e., the model explains 63.8%, 59.5%, and 58.3% of variance, respectively). By contrast, adjusted R^2 for person–organization fit is 0.431, suggesting a relatively lower level of explained variance (43.1%). Regarding effect sizes, predictors show small effects on employee performance ($0.02 \leq f^2 \leq 0.15$). For organizational commitment, CSR exhibits a large effect ($f^2 = 0.486$), whereas person–organization fit shows a small effect ($f^2 = 0.086$). For person–organization fit, CSR shows a large effect ($f^2 = 0.761$). For workplace well-being, CSR ($f^2 = 0.296$) and person–organization fit ($f^2 = 0.191$) demonstrate medium effects.

4.4.4 Predictive relevance (Q^2 , Q^2_{predict} , q^2)

Out-of-sample predictive relevance (Q^2) is moderate for organizational commitment (0.383), person–organization fit (0.314), and workplace well-being (0.375) (0.25–0.50), while employee performance shows high predictive relevance ($Q^2 = 0.514 > 0.50$). At both the latent-variable and indicator levels, $Q^2_{\text{predict}} > 0$ for all endogenous constructs and all indicators, confirming acceptable out-of-sample prediction. In most cases, PLS-SEM produces RMSE values lower than or comparable to those of a linear regression benchmark (LM), indicating stronger predictive performance for most indicators (except OC2). The q^2 results suggest that all predictors contribute to predicting their corresponding dependent constructs: CSR predicts organizational commitment at a medium level (0.206), predicts person–organization fit at a high level (0.458), and predicts workplace well-being (0.128) and employee performance (0.033) at low levels. Organizational commitment and workplace well-being predict employee performance at low levels (0.026 and 0.023). Person–organization fit predicts organizational commitment (0.109), workplace well-being (0.082), and employee performance (0.031) at low levels.

4.5 Mediation tests

The indirect effect of CSR \rightarrow organizational commitment \rightarrow employee performance is 0.141 ($p = 0.000$), confirming a significant mediating role of organizational commitment. CSR also

influences employee performance indirectly via person–organization fit and workplace well-being. Bootstrapping results show $t > 2.57$ and confidence intervals excluding zero for all indirect paths; therefore, H2, H3, and H4 are supported. In terms of magnitude, the indirect effect through organizational commitment (0.141) is slightly stronger than through person–organization fit (0.139) and stronger than through workplace well-being (0.086). Overall, organizational commitment, person–organization fit, and workplace well-being function as partial mediators: CSR affects employee performance both directly and indirectly through these mediating mechanisms.

4.6 Moderation test

Moderation analysis indicates that the interaction effects $POS \times$ organizational commitment \rightarrow employee performance, $POS \times$ CSR \rightarrow employee performance, and $POS \times$ employee well-being \rightarrow employee performance are significant ($p < 0.05$). Thus, H7a, H7c, and H7d are supported, confirming that perceived organizational support (POS) strengthens these relationships (positive interaction coefficients). However, the interaction $POS \times$ person–organization fit \rightarrow employee performance is not significant ($p = 0.893 > 0.05$), so H7b is rejected.

4.7 Multi-group analysis (PLS-MGA)

4.7.1 By gender

PLS-MGA by gender shows that most path relationships do not differ significantly between males and females (two-tailed p -values > 0.05), although coefficient differences range from -0.198 to 0.079 . Two relationships differ significantly: CSR \rightarrow workplace well-being (H4a) and workplace well-being \rightarrow employee performance (H4b) (two-tailed $p < 0.05$). Specifically, CSR's effect on workplace well-being is stronger for males (Difference = 0.252), and workplace well-being's effect on employee performance is also stronger for males (Difference = 0.212). Hence, among eight tested group-difference hypotheses, only H4a and H4b are supported, suggesting gender-based sensitivity in relationships involving workplace well-being and performance.

4.7.2 By income

PLS-MGA across income groups ($< \text{VND } 8$ million; $\text{VND } 8\text{--}15$ million; $\geq \text{VND } 15$ million) indicates no statistically significant differences for most relationships (two-tailed p -values > 0.05 across all comparisons). Although some coefficient gaps appear sizable (e.g., CSR \rightarrow organizational commitment: Difference = 0.208 between < 8 million and $8\text{--}15$ million; CSR \rightarrow person–organization fit: Difference = 0.216 between < 8 million and ≥ 15 million), these differences are not significant under the two-tailed criterion. Some one-tailed tests show marginal significance (e.g., CSR \rightarrow person–organization fit between < 8 million and ≥ 15 million: $p = 0.018$), but the corresponding two-tailed p -value remains > 0.05 , so it is not treated as a meaningful difference. Overall, income does not materially alter the relationships in the model, suggesting relatively stable employee perceptions and responses across income levels.

4.7.3 By job position

Most relationships in the model do not show statistically significant differences between “employees” and “managers” ($p > 0.05$). The paths from CSR, person–organization fit, and perceived organizational support to commitment, well-being, and employee performance are largely comparable across the two groups. Only the direct relationship between CSR and employee performance exhibits a significant difference ($p = 0.032$). This suggests that the model is generally stable across groups; however, the role of CSR in influencing employee performance is perceived differently. Employees tend to experience a more direct effect, whereas for managers, this effect may be more indirect, operating through mediating factors.

4.8 Discussion of Findings

4.8.1 Discussion of measurement scales

The validated measurement system demonstrates satisfactory reliability and validity (including internal consistency, convergent validity, and discriminant validity) and reflects several context-specific refinements to ensure suitability for Vietnamese Logistics SMEs. First, CSR was modeled as a second-order formative construct comprising four stakeholder-oriented dimensions (customers, employees, environment, and suppliers), adapted from Lu et al. (2012). The measurement results confirm adequate quality, and notably, CSR toward suppliers contributes most strongly to overall CSR in this research context. Second, employee performance was also specified as a second-order construct, combining in-role performance (IRP1–IRP5) and extra-role performance (ERP1–ERP5) based on established scales; extra-role performance is emphasized as capturing employees’ voluntary contributions beyond formal requirements, which is particularly salient when assessing performance in service-intensive Logistics work. For organizational commitment, the scale was adapted from Wallace et al. (2013); item OC6 was removed due to low outer loading, while the remaining indicators were retained to preserve measurement stability. Person–organization fit was measured with four indicators (POF1–POF4) adapted from Netemeyer et al. (1997), focusing on value/belief/goal congruence. The results indicate the scale appropriately captures value-based fit among employees in SMEs. Employee well-being was adapted from Zheng et al. (2015); items WB1–WB5 were retained and WB6 was removed due to low loading, improving scale clarity and consistency. Finally, perceived organizational support (POS) was operationalized using POS1–POS3 from Eisenberger et al.; although POS4 emerged from the qualitative phase, it was not retained due to low loading, potentially reflecting semantic differences in wording, suggesting this item should be re-examined in future studies.

4.8.2 Discussion of hypothesis testing results

Regarding direct effects, H1 is supported: CSR has a positive and significant effect on employee performance ($\beta = 0.278$; $t = 4.700$; 95% CI [0.167, 0.397]). This suggests that stakeholder-oriented CSR initiatives can activate favorable employee responses, enhancing both in-role and

extra-role performance. Concerning mediation, the results indicate that organizational commitment, person–organization fit, and workplace well-being each function as partial mediators between CSR and employee performance, with all indirect effects statistically significant: CSR → organizational commitment → employee performance ($\beta = 0.141$; $t = 4.493$), CSR → person–organization fit → employee performance ($\beta = 0.139$; $t = 4.804$), and CSR → employee well-being → employee performance ($\beta = 0.086$; $t = 3.583$). Substantively, the strongest indirect mechanism operates through organizational commitment, closely followed by person–organization fit, while employee well-being plays a smaller, yet still meaningful, mediating role. These findings imply that, in Logistics SMEs, CSR may strengthen employees’ pride and motivation, which then translates into performance through key psychological and organizational pathways.

In addition, hypotheses on the role of person–organization fit are supported: H5 shows that person–organization fit positively predicts organizational commitment ($\beta = 0.247$; $t = 6.135$; 95% CI [0.164, 0.323]), and H6 indicates that person–organization fit positively affects workplace well-being ($\beta = 0.373$), reinforcing fit as an important antecedent of employee attitudes and affective states. Finally, moderation tests confirm that POS positively moderates the effects of organizational commitment, CSR, and employee well-being on employee performance (H7a, H7c, H7d supported; $p < 0.05$), meaning these relationships become stronger when POS is high. In contrast, H7b is rejected: POS does not moderate the person–organization fit → performance link ($p = 0.893$), suggesting that value congruence may function as a relatively stable, foundational driver of performance whose effect is not meaningfully amplified by perceived support.

CHAPTER 5. CONCLUSION AND MANAGEMENT IMPLICATIONS

5.1 Conclusion

The study developed its measurement instrument through an initial qualitative phase (focus group discussions) with 47 observed indicators, followed by a pilot quantitative test with 150 observations to screen and refine the scales. As a result, the measurement system evolved from six initial scales into ten first-order constructs measured by 44 indicators (three unsuitable items were removed). Building on the refined instrument, the study conducted the main survey with 557 employees in Logistics enterprises in Vietnam and, after validation, retained all ten first-order constructs with 44 indicators as the final measurement set. Hypothesis testing and model results largely supported the proposed relationships: CSR positively affects employee performance and also has positive effects on organizational commitment, person–organization fit, and workplace well-being; in turn, these mediators positively influence employee performance, confirming three mediating mechanisms—(i) organizational commitment mediates the CSR–employee performance link, (ii) person–organization fit mediates the CSR–employee performance link, and (iii) workplace well-being mediates the CSR–employee performance link. In addition, person–organization fit was found to positively influence both organizational commitment and workplace well-being. Regarding

moderation, perceived organizational support (POS) was confirmed to moderate the relationships between organizational commitment → employee performance (supported), CSR → employee performance (supported), and employee well-being → employee performance (supported), whereas the moderating effect on person–organization fit → employee performance was not supported (H7b rejected).

5.2 Managerial Implication

5.2.1 Managerial implications from the validated role of CSR

The results indicate that CSR significantly and positively influences employees' attitude–behavior mechanisms, with the strongest effect on person–organization fit ($\beta = 0.657$), followed by organizational commitment ($\beta = 0.587$), workplace well-being ($\beta = 0.466$), and finally employee performance ($\beta = 0.278$). In addition, the CSR dimensions differ in their contribution to overall CSR, with responsibility toward suppliers being the most salient ($\beta = 0.460$), followed by environment ($\beta = 0.239$), customers ($\beta = 0.216$), and employees ($\beta = 0.211$). Accordingly, managerial actions should be tailored to key stakeholder groups: (i) Suppliers enhance procurement transparency, standardize supply-chain codes of conduct, incorporate supplier interests into business decisions, enforce ethical compliance across the chain, and communicate timely changes that affect purchasing decisions; (ii) Environment—embed environmental criteria in strategy, establish internal green investment funds, and incentivize energy-saving, recycling, and eco-friendly technology initiatives; (iii) Customers strengthen continuous service improvement and rapid complaint handling, for example by implementing CRM systems, 24/7 customer service centers, and periodic satisfaction surveys to fine-tune services; and (iv) Employees treat CSR as an “investment” by ensuring fair pay, occupational health and safety, work–life balance, and learning/career development support. At the implementation level, enterprises should raise employees' CSR awareness through concrete CSR programs integrated into training and internal communications to foster pride and strengthen attachment to the organization.

5.2.2 Managerial implications from the validated role of organizational commitment

Affective organizational commitment positively affects employee performance and mediates the CSR–performance relationship. Therefore, enterprises should implement substantive CSR, both external and internal, to strengthen employees' trust and emotional attachment. Based on outer weights, employees value most “caring about the organization's issues” (0.250) and “willingness to stay with the organization throughout one's career” (0.249). These findings support a coordinated set of practices: (1) fair and competitive rewards (salary, performance-based bonuses, long-term benefits); (2) continuous training and career development (technical skills, mentoring, learning support); (3) timely recognition and rewards; (4) work–life balance practices (flexible scheduling, periodic remote work, engagement activities); and (5) two-way communication with formal feedback channels so employees can participate and have a voice in governance.

5.2.3 Managerial implications from the validated role of person–organization fit

Person–organization fit has positive effects on organizational commitment, workplace well-being, and employee performance, and it also serves as an important mediating mechanism linking CSR to performance. Employees particularly emphasize fairness, value congruence, human-centeredness, and integrity, implying that enterprises should build a culture grounded in these core values. HRM should also “embed” CSR into recruitment (values-based hiring), onboarding, and a transparent and participatory work environment, enabling employees to engage directly in CSR initiatives and preventing CSR from being perceived as mere image-building.

5.2.4 Managerial implications from the validated role of employee well-being

Employee well-being at work both directly enhances employee performance and mediates the CSR–performance relationship. Highly rated aspects include a sense of meaningful work, satisfaction with job tasks, enthusiasm, and proactive value creation. Hence, enterprises should implement CSR in practical, credible ways so that well-being becomes an intrinsic motivator, while integrating “internal CSR” (employee care) and “external CSR” (social responsibility) to reinforce occupational pride and sustainable commitment.

5.2.5 Managerial implications from the validated role of perceived organizational support

Perceived organizational support tends to strengthen several positive effects on employee performance, particularly those involving organizational commitment, CSR, and workplace well-being. Employees place high value on being listened to and having their opinions respected (0.474), as well as organizational concern for their well-being (0.453). Accordingly, enterprises should reinforce consultation mechanisms and two-way dialogue, increase employee participation in decision-making, and ensure adequate job resources (rewards, working conditions, and fairness). However, no statistically significant moderating effect was found for POS in the person–organization fit → performance link, suggesting that value congruence is a relatively stable, direct driver of performance and should be reinforced primarily through selection and employee development rather than relying on support policies to compensate for a poor fit.

5.3 Limitations and directions for future research

Although the dissertation provides important evidence on CSR’s role in employee performance, several limitations suggest directions for future research. The cross-sectional design limits causal inference, and the specific context of the Vietnamese Logistics sector may constrain generalizability. In addition, the model may not capture all CSR dimensions, as a result, future research could incorporate additional stakeholder groups (e.g., community, government) and emerging responsibility domains (e.g., climate mitigation, circular economy, digital responsibility). Finally, employee performance was primarily self-reported, which may introduce bias. Therefore, subsequent studies should triangulate with multi-source and objective data (e.g., supervisor/peer ratings, KPIs, 360-degree feedback).

PUBLICATIONS RELATED TO DISSERTATION

- (1) Le, X. Q. A., Huynh, T. T. S., & Tran, N. K. H. (2025). Factors affecting Logistics employees' performance: The moderating role of perceived organizational support.
- (2) Le, X. Q. A., Huynh, T. T. S., & Tran, N. K. H (2025). A bibliometric content analysis of the literature on job performance with corporate social responsibility: State of the art and future research agenda.
- (3) Le, X. Q. A (2025). Improving the quality of Logistics Human Resources in the context of international integration.
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- (5) Le, X. Q. A., & Huynh, T. T. S. (2024). The impact of corporate social responsibility on employee performance in Logistics SMEs: Mediating roles of organizational commitment and person-organization fit.
- (6) Huynh, T. T. S., & Le, X. Q. A. (2024). A vivid study on corporate social responsibility and its internal perception: Bibliometric analysis approach.
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