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**THE IMPACT OF CORPORATE SOCIAL
RESPONSIBILITY ON ORGANIZATIONAL COMMITMENT
AND EMPLOYEE JOB PERFORMANCE OF IN
MANUFACTURING AND PROCESSING ENTERPRISES IN
CAN THO CITY**



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2. Lai Hoang Vinh Trinh, Vo Khac Thuong, Pham Dinh Han. Research Model on the Impact of Corporate Social Responsibility on Organizational Commitment and Employee Work Performance in Manufacturing and Processing Enterprises in Can Tho City. Journal of Finance, March 2025, ISSN: 1859-4972, page 211-215.

3. Lai Hoang Vinh Trinh, Vo Khac Thuong, Luu Tien Thuan. The Impact of Corporate Social Responsibility on Organizational Commitment and Employee Work Performance in Manufacturing and Processing Enterprises in Can Tho City. Journal of Economics and Forecasting, No. 08/2025 (April 2025), ISSN: 18559-4972, page 177-180.

Conference Proceedings

1. Lai Hoang Vinh Trinh, Vo Quoc Nam. International Conference Proceedings: 7.1 International conference on digital innovation - sustainability Through the Lens of SDG, Nam Can Tho University and Malaysia University, "Impact of Corporate Social Responsibility on Organizational Engagement in Manufacturing and Processing Enterprises during Digital Transformation era in Can Tho City, 11/2024. page 421-430.

CHAPTER I. INTRODUCTION

1.1 The Necessity of the Study

1.1.1 Practical Context

In the context of international economic integration, Corporate Social Responsibility (CSR) has become a strategic factor that not only ensures sustainable development but also enhances a company's reputation and competitiveness. The Mekong Delta region's Gross Regional Domestic Product (GRDP) reached 118,491.21 billion VND in 2023, a 10.03% increase over the same period. In this figure, the industrial-construction sector accounted for 30.28%, and the agriculture-aquaculture sector for 9.79% in Can Tho City. With nearly 621,596 active workers and a growth rate of 2.35% compared to the same period in 2023, Can Tho continues to maintain its position as the socio-economic hub of the region. However, the rising cost of input materials and the reality of reduced working hours have led to a turnover rate of up to 45.43% of the total number of employees leaving their jobs in the city's manufacturing and processing enterprises. The fluctuation in the number of businesses and employees indicates an urgent need to build a stable work environment that fosters organizational commitment and improves work performance. Meanwhile, most CSR studies in Vietnam have focused on financial performance and brand reputation and have not delved deeply into the role of CSR on human resources, especially within the manufacturing and processing sector, which is a key industry that contributes significantly to the GRDP and provides employment for the local population.

In the current trend of integration into the market economy, a developing society entails the growth of various sectors and fields. The objective factors of globalization, modernization, and internationalization have become prominent. Economic relationships and trade among nations are becoming increasingly interconnected and intimate, leading to fierce business competition among enterprises. Therefore, businesses must develop strategic plans to find solutions that create a competitive edge. Corporate Social Responsibility (CSR) is viewed as a new and developing trend that has garnered both domestic and international attention. In the process of economic integration and development, CSR is becoming a requirement for enterprises, and it is essential that they perform well in this area.

From a management perspective, CSR should not be limited to philanthropic or supplementary activities; rather, it needs to be integrated into the core operational, human resource, and financial management systems. Based on these arguments, it is clear that positioning CSR at the heart of human resource management strategies within manufacturing and processing enterprises in Can Tho City is both necessary and urgent. This approach not only helps businesses meet market expectations.

1.1.2. Theoretical background

Corporate Social Responsibility (CSR) has evolved and is becoming a fundamental evaluation criterion in many developed countries. It is viewed as a strategic framework that helps create a competitive advantage for businesses, particularly for manufacturing and processing enterprises in Can Tho City, which must concurrently engage in CSR activities and not focus solely on profit. However, the concept of CSR is still relatively new to businesses in Vietnam, and in Can Tho City specifically. Rupp et al. (2006) indicated that CSR directly influences perceptions of organizational justice, which in turn has a positive impact on job satisfaction and organizational commitment. This study explores the facets of organizational commitment, including work engagement, work-life balance, and the influence of workplace environmental factors on employee work performance.

Vo Thi Minh Hanh (2016) conducted a study using employee feedback from businesses to evaluate the quality of work life and propose improvement measures. Le Thi Mai Anh (2017) investigated strategies that service companies use to enhance the quality of work life and business effectiveness. Tran Minh Quang (2018) followed up with research on manufacturing enterprises, analyzing how these companies manage the quality of work life and its impact on labor productivity. Nguyen Van Minh (2019) continued domestic research on the effect of CSR on employee commitment within manufacturing and processing enterprises. CSR is a crucial factor for a business, as it is also reflected in how the company treats its employees, who are directly impacted by the firm's policies and activities. CSR initiatives can also build trust among potential customers in the company's products, thereby helping to increase market share. Waddock, S., & Graves, S. B. (1997) conducted a study to explore the relationship between corporate social performance (CSP) and financial performance (FP).

The relationship between Corporate Social Responsibility (CSR) and its impact on organizational trust and job satisfaction, as well as the relationship between organizational trust and job satisfaction, all influence organizational commitment and employee work performance. This suggests that employees who are highly committed to the organization will produce significantly better work outcomes than a group of disengaged individuals. Organizational commitment is clearly demonstrated when an employee is satisfied with their job, as they will become loyal and dedicate their best efforts toward shared goals. Conversely, if employees feel that the corporate culture and business ethics are not a good fit, their willingness to work and contribute to the company will be limited. Such employees are more susceptible to stress and dissatisfaction with their assigned tasks, lacking dedication to the enterprise, which can lead to job hopping.

Based on the arguments above, the author has chosen to research the topic: **"The Impact of Corporate Social Responsibility on Organizational Commitment and Employee Work Performance in Manufacturing and Processing Enterprises in Can Tho City"**. The study of manufacturing and processing enterprises is crucial for economic development, especially in high-potential regions like Can Tho City. This research is expected to make significant contributions to both the theoretical and practical aspects of manufacturing and processing enterprises in Can Tho City, and the Mekong Delta region as a whole. It aims to motivate these businesses to improve and create a more positive, dynamic, high-quality, and effective work environment, leading to better outcomes in their CSR implementation. Thus, this topic not only holds scientific significance by refining CSR theory but also provides substantial practical value for the manufacturing and processing business community and for human resource management in Can Tho City.

1.2 Research Objectives

1.2.1 General Objectives

The research aims to analyze and evaluate the impact of Corporate Social Responsibility (CSR) on organizational commitment and employee performance, concurrently proposing managerial implications for manufacturing and processing enterprises in Can Tho City.

The thesis is intended to provide a comprehensive overview of the practical context and theoretical framework related to Corporate Social Responsibility, and to analyze the impact of CSR on employee performance at manufacturing and processing enterprises in Can Tho City, based on the Stakeholder Theory, Social Exchange Theory, Equity Theory, and Expectancy Theory.

1.2.2 Specific Objectives

To systematize the theoretical framework and to develop and test a research model examining the relationship among Corporate Social Responsibility (CSR), organizational commitment, and employee performance within the context of manufacturing and processing enterprises in Can Tho City.

1.3 Research questions

To achieve the research objectives, the thesis will focus on the following specific questions: What is the current state of Corporate Social Responsibility (CSR) implementation among manufacturing and processing enterprises in Can Tho City? Does Corporate Social Responsibility impact employee performance? Are Job Satisfaction and Organizational Trust mediating variables in the relationship between Corporate Social Responsibility and employee Organizational Commitment? What managerial implications can help manufacturing and processing enterprises in Can Tho City effectively implement CSR to enhance employee performance?

1.4 Research scope and subjects

1.4.1 Research subjects

The thesis investigates the impact of Corporate Social Responsibility (CSR) on organizational commitment and employee performance within manufacturing and processing enterprises in Can Tho City.

1.4.2 Survey subjects

The survey subjects for this study are managers and employees at manufacturing and processing enterprises in Can Tho City. Information will be collected from employees who have been with the company for one year or more. Experts will also be interviewed to gather information about Corporate Social Responsibility (CSR) activities and employees' perceptions of their organizational commitment and work

performance in these manufacturing and processing enterprises.

1.4.3 Research spatial scope

The study focuses on enterprises within the manufacturing and processing sector in Can Tho City, specifically including sub-sectors such as rice, aquaculture/seafood processing, and others.

1.4.4 Research temporal scope

Secondary data; Primary data

1.4.5 Research content scope

The thesis focuses on studying Corporate Social Responsibility (CSR), including data collection, processing, and result analysis. The scope of the research content is defined to create a deep understanding of the impact on organizational commitment and employee work performance in manufacturing and processing enterprises in Can Tho City. The obtained results will not only contribute to improving the application of CSR in businesses but also add value to the community and promote sustainable development in Can Tho City.

1.5 The scientific and practical significance of the thesis

The study will be conducted using a mixed-methods research approach, combining qualitative research and quantitative research.

Survey Subjects (Target Population): Managers and employees with a working tenure of one year or more at manufacturing and processing enterprises in Can Tho City. Sampling Method: Non-probability sampling using a convenience sampling technique. Expected Sample Size (n= 20), Official Study (n=420).

1.6 The Contributions and Significance of the Thesis

1.6.1 New Contributions of the Thesis

The thesis exhibits clear orientation and novelty compared to prior studies, specifically through its Academic Theoretical Contributions and Practical Contributions.

1.6.2 Academic and Practical Significance of the Thesis

The thesis aims to contribute to the body of knowledge regarding the relationship among Corporate Social Responsibility (CSR), Organizational Commitment, and

Employee Performance by clarifying this impact within the specific context of manufacturing and processing enterprises in Can Tho City.

The thesis does not merely stop at identifying the relationships but also proposes solutions for enterprises to optimize Corporate Social Responsibility (CSR), aiming to enhance the level of organizational commitment and employee performance. Thereby, it disseminates the spirit of CSR linking toward the goal of sustainable development.

1.7 Structure of the Thesis

The thesis begins with a statement of commitment, followed by an abstract, a conclusion, and a list of abbreviations, tables, figures, appendices, and a bibliography of both domestic and international references. The thesis is structured into five chapters with the following specific contents: Chapter 1: Introduction; Chapter 2: Theoretical Framework and Research Model; Chapter 3: Research Methodology; Chapter 4: Research Results and Discussion Chapter 5: Conclusion and Managerial Implications.

CHAPTER II: THEORETICAL BASIS AND RESEARCH MODEL

2.1 Overview of Literature Review

2.1.1 Domestic Studies

Domestic studies primarily utilize the Structural Equation Modeling (SEM) framework and Exploratory Factor Analysis (EFA) to determine the impact of Corporate Social Responsibility (CSR) on employee attitudes and behaviors.

The impact of Corporate Social Responsibility (CSR) on employee job satisfaction has been consistently demonstrated. Numerous studies across various sectors (Banking, Rubber, Textile and Garment, Small and Medium-sized Enterprises) in Tien Giang and Ho Chi Minh City, including those by Nguyen Thi Ngoc Phuong & Dang Nhu Nga (2020), Tran Thi Ninh (2021), Mai Ngoc Khuong et al. (2022), Vu Truc Phuc et al. (2023), Luong Tang Thinh & Nguyen Duy Thanh (2025), and Phuc Vu Truc et al. (2025), all indicate that CSR positively impacts employee job satisfaction.

The link between Corporate Social Responsibility (CSR) and Organizational Trust is strongly supported. Studies conducted by Nguyen Thi Ngoc Phuong & Dang Nhu Nga (2020), Nguyen Uyen Thuong (2024), Nguyen Thi Bich Loan et al. (2024), and Luong Tang Thinh & Nguyen Duy Thanh (2025) affirm that CSR positively impacts Organizational trust.

The Impact of Corporate Social Responsibility (CSR) on Job Performance. Research on multinational pharmaceutical companies, specifically the study by Hoang Thi Phuong Thao & Nguyen Kieu Viet Nhu (2021), indicates that Corporate Social Responsibility (CSR) positively influences employee job performance.

2.1.2 International Studies

Corporate Social Responsibility (CSR) and Employee Trust/Organizational Commitment. The impact of Corporate Social Responsibility (CSR) on Employee Trust and Organizational Commitment is widely supported by international literature. Specifically, the works of Kim et al. (2018), Zaman & Nadeem (2019), Thu et al. (2020), Nimmy et al. (2020), and Hang My Hanh Le (2023) all confirm that Corporate Social Responsibility positively impacts both employee trust and organizational

commitment.

Corporate Social Responsibility (CSR) and Employee Job Satisfaction. The studies by Zhang (2024) and Stojanović et al. (2025) demonstrate that Corporate Social Responsibility (CSR) positively impacts employee job satisfaction.

CSR and Job Performance Corporate Social Responsibility (CSR) and Job Performance Studies by Sun & Yu (2015), Kim, M., & Kim, J. (2021), Evans et al. (2022), and Herman et al. (2024) all affirm that Corporate Social Responsibility (CSR) positively impacts employee job performance.

2.2 Research Gaps

The comprehensive review of both domestic and international studies has revealed several loopholes or gaps that have not been sufficiently addressed or resolved concerning the impact of Corporate Social Responsibility (CSR) on Organizational Commitment and Employee Performance. These gaps are detailed as follows:

Regarding the Theoretical Model: The majority of prior research studies have not sufficiently delved into the complete impact mechanism through which Corporate Social Responsibility (CSR) influences Organizational Commitment and Employee Performance.

Regarding the Research Context and Subjects: The gap concerning the research context indicates a necessity to expand the scope and subjects to enhance representativeness. This gap is characterized by, A scarcity of research specifically conducted in the Mekong Delta region, particularly in Can Tho City. A deficiency in studies specifically examining the impact of Corporate Social Responsibility (CSR) on Organizational Commitment and Employee Performance within manufacturing and processing enterprises.

Identifying these gaps not only shapes the specific content and objectives of the research but also highlights the necessity and urgency of the topic. Consequently, this effort contributes to enhancing the Corporate Social Responsibility (CSR) implementation in Vietnamese enterprises in general, and in Can Tho City in particular.

2.3 Underpinning Theories

2.3.1 Stakeholder Theory

Stakeholder Theory is one of the essential theories in corporate governance that helps enterprises identify and manage relationships with their stakeholders to create value for both the stakeholders and the organization. J. S. Harrison, R. A. Phillips, & R. E. Freeman (2023) conducted research on Stakeholder Theory and new forms of value creation. Following this, the study by Bhardwaj, A., & Gupta, A. (2020) examined the positive employee outcomes generated through the perception of Corporate Social Responsibility (CSR), while Harrison, J. S., Phillips, R. A., & Freeman, R. E. (2023) focused on achieving shared value creation for all stakeholders.

2.3.2 Social Exchange Theory (SET)

Social Exchange Theory (SET) posits that individuals engage in social relationships based on a cost-benefit calculus. Each individual seeks to maximize benefits and minimize costs within these relationships. Homans, G.C. (1958)'s work is considered a foundational piece introducing Social Exchange Theory, helping to understand its basic concepts and social relationships, as well as the related financial and beneficial analysis. Rahman et al. (2021), in their study on Corporate Social Responsibility (CSR), suggest that CSR influences organizational commitment because if one party feels they are giving too much without receiving enough in return, they become dissatisfied and are at risk of terminating the relationship.

2.3.3 Equity Theory

Equity Theory is a theory in social psychology and behavioral economics developed by John Stacey Adams in the 1960s. Equity is achieved when an individual's ratio of "inputs" (what is brought) to "outcomes" (what is received) is equal to the corresponding ratio of another person (a referent). If an individual perceives this ratio as inequitable, they will experience feelings of dissatisfaction and may alter their behavior or seek to adjust the situation to achieve fairness. The study by Trần Kim Dung (2018) provides an overview of factors influencing employee motivation, including sections discussing organizational fairness and salary and bonus policies.

2.3.4 Expectancy Theory

Expectancy Theory aims to explain human behavior within organizations and

employee decisions related to work motivation. Employees expect that their effort will be highly valued by management. Expectancy Theory is a crucial framework for studying work motivation and human behavior in an organizational environment. The research by Truss & Conway (2016) suggests that Corporate Social Responsibility (CSR) is applied across various fields such as Human Resource Management (HRM), Marketing, education, and personal development.

2.4 Corporate Social Responsibility (CSR)

2.4.1 Concept of Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) is a strategic factor that not only ensures sustainable development but also enhances the firm's reputation and competitive capability. CSR generally encompasses: Environmental protection. Protecting the interests of employees (fair treatment, welfare, and quality of life care/provision of adequate living standards). Contributing to local communities.

2.4.2 Corporate Social Responsibility (CSR) towards Employees

2.4.2.1 Related Empirical Studies

Corporate Social Responsibility (CSR) is a management concept and an obligation for enterprises to develop business operations that do not solely focus on profit but also pay attention to social, environmental, and economic impacts (Trần Minh Hùng, 2017). CSR is voluntary in nature, extending beyond legal obligations, and demonstrates a commitment to corporate culture and business ethics (Nguyễn Văn Hòa, 2020). The goal is to maximize profits while simultaneously making a positive contribution to society and sustainable development (Nguyễn Hữu An, 2018).

2.4.2.2 Measurement Components of Corporate Social Responsibility (CSR) towards Employees

Corporate Social Responsibility (CSR) comprises various components, each contributing to the establishment of sustainable and responsible business operations. Economic Responsibility Economic Responsibility involves generating sustainable profit and ensuring that the enterprise operates efficiently to create profit. Simultaneously, the firm must maintain transparency in financial and management activities to ensure trust from stakeholders. Kotler & Keller (2016) provided an

overview of marketing strategies and Customer Relationship Management (CRM), including the measurement of satisfaction.

2.5 Organizational Commitment

2.5.1 Concept of Organizational Commitment

Organizational Commitment is achieved when an employee is satisfied with their job, possesses organizational trust, demonstrates responsibility towards their work, is loyal to the firm, and strives to dedicate themselves fully to shared goals. This commitment is manifested through the employee's enthusiasm, devotion, emotional attachment, and passion in their work.

2.5.2 Factors Influencing Organizational Commitment

Organizational Commitment is defined as the extent to which departments and employees within an organization operate in harmony to achieve common goals. According to the classic model by Allen & Meyer (1991), Organizational Commitment is divided into three main components (dimensions): Affective Commitment, Continuance Commitment, Normative Commitment.

2.6 Job Satisfaction

2.6.1 Concept of Job Satisfaction

Job Satisfaction is one of the two main mediating variables in the model, reflecting the employees' positive psychological state (joyful and comfortable feeling) when coming to work, being free from undue pressure, and always willing to dedicate their intellect for the firm's sustainable development.

2.6.2 Measurement Components of Job Satisfaction

Employee Job Satisfaction is a valuable asset that directly influences the firm's sustainable development and economic advantage. Key components contributing to job satisfaction include: Strong relationships with colleagues and management. A supportive, positive, and fair work environment. Competitive salary and reasonable benefits. Career advancement opportunities and skill development. Achieving a Work-Life Balance.

Measurement Methods. To evaluate Job Satisfaction, enterprises typically apply

the following methods: Quantitative Research: Utilizes survey questionnaires and statistical analysis to interpret data based on various criteria. Qualitative Research: Employs interviews or focus groups to delve deeply into employees' feelings, perspectives, perceptions, and attitudes, identifying recurring themes.

2.7 Organizational Trust

2.7.1 Concept of Organizational Trust

Organizational Trust is a mediating variable that is promoted (or fostered) when the enterprise engages in Corporate Social Responsibility (CSR) activities, thereby helping to strengthen job satisfaction and organizational commitment.

2.7.2 Components of Organizational trust

Organizational Trust is an essential factor for building a positive and efficient work environment. Trust is defined as the extent to which employees believe in the ability, integrity (honesty), and transparency of the organization in achieving its goals and resolving issues (Ganiyu, 2017). The research provides valuable insights for business managers and Human Resource (HR) managers in the Mekong Delta region in general, and Can Tho City in particular, helping managers more effectively organize employee management, thereby improving the work environment and aiming to enhance employee performance.

The core components constituting Organizational Trust include: Reliability, Integrity, transparency, empathy, fairness, support capability, commitment.

2.8 Employee Job Performance

2.8.1 Concept of Job Performance

Employee Job Performance is the dependent (outcome) variable, which is improved when employees have organizational commitment and a better work morale, thereby contributing to the development of corporate culture. Job Performance represents the achievements (or accomplishments) of an employee, influenced by various individual, organizational, and external factors. Identifying these factors helps managers optimize motivation and performance. Research by Gallup (2020) indicates that employee engagement has a direct influence on job performance.

2.8.2 Components of Job Performance

Job Performance is typically measured through indices such as: Quantity of Work: The volume of work completed within a specific timeframe, Completion Time: Considers the progress and speed of task completion. Creativity and Innovation: The ability to experiment with new solutions, develop novel ideas, or improve processes/products. Flexibility (Adaptability): The ability to adapt to changes in work demands.

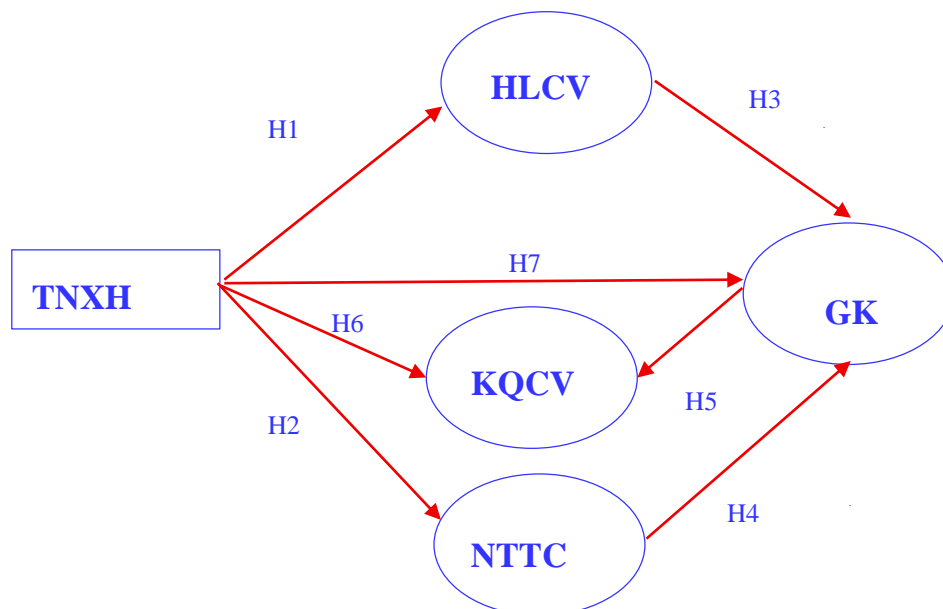
Job Performance is influenced by three main groups of factors: Individual factors, Organizational/Work Environment factors, Technology and External factors.

Studies such as those by Carpini et al. (2017) and Martini et al. emphasize the role of a strong organizational culture as a crucial mediating factor, which helps enhance commitment and consequently improves job performance.

2.9 Research Model

Based on the findings from the literature review and the research hypotheses, the author proposes a model of the impact of Corporate Social Responsibility (CSR) on organizational commitment and employee work performance in manufacturing and processing enterprises in Can Tho City.

Figure: Research Model



Source: Author's proposal, 2024

TNXH: Corporate Social Responsibility (CSR)

HLCV: Job Satisfaction (JS)

NTTC: Organizational Trust (OT)

GK: Organizational Commitment (OC)

KQCV: Work Performance (WP)

The model includes 7 hypotheses, specifically:

- Hypotheses H1, H2, and H3: Corporate Social Responsibility (CSR) has a direct impact on Job Satisfaction (JS), Organizational Trust (OT), and Organizational Commitment (OC). CSR activities generate positive perceptions, helping employees become more satisfied, trusting, and committed to the organization.

- Hypotheses H4 and H5: Job Satisfaction and Organizational Trust positively influence Organizational Commitment. Employees who are satisfied and have trust in the organization will maintain a high level of commitment.

- Hypothesis H6: Organizational Commitment (OC) directly influences Work Performance (WP). Committed employees are often more motivated, put in more effort, and achieve higher work efficiency.

- Hypothesis H7: Corporate Social Responsibility (CSR) has a direct impact on Work Performance, demonstrating that CSR not only has an indirect influence through mediating factors but also has the ability to provide immediate motivation for work.

Thus, the theoretical model asserts that Corporate Social Responsibility (CSR) not only plays a proactive role in building positive states (job satisfaction, organizational trust, and organizational commitment) but also has a direct impact on work performance. This emphasizes the significance of CSR, which not only contributes to society but also enhances human resource effectiveness, thereby supporting the sustainable development of the enterprise.

Based on the aforementioned empirical studies, the author proposes the following hypotheses:

H1: Corporate social responsibility (CSR) has a positive impact on job satisfaction.

H2: Corporate social responsibility has a positive impact on employee trust

H3: Job satisfaction has a positive impact on organizational commitment.

H4: Organizational trust has a positive impact on organizational commitment.

H5: Job satisfaction has a positive impact on work performance.

H6: Organizational trust has a positive impact on work performance.

H7: Corporate social responsibility has a positive impact on work performance.

2.4 Research Gap

An overview of the literature reveals that some businesses have yet to fully or effectively implement Corporate Social Responsibility (CSR) policies. Therefore, there is a need to study the impact of CSR on organizational commitment and employee work performance, thereby identifying the most common actions and the remaining gaps. Among the studies that have been conducted, there has not been much specific research in the Mekong Delta, particularly in Can Tho City, examining the impact of CSR on organizational commitment and employee work performance in manufacturing and processing enterprises. Recent studies on CSR theory by Pham Minh Châu (2015), Le Thi Thu Trang (2016), Vu Thi Thu Trang (2017), Nguyen Thi Mai (2018), and Tran Thanh Hai (2019) all focused on CSR. These studies evaluate the effectiveness of CSR activities in businesses and identify some challenges that businesses face, such as implementation costs, employee awareness, and pressure from the global market. Therefore, this research not only provides deep insights into the current situation and challenges of implementing CSR in businesses but also contributes to promoting CSR enhancement in Vietnamese enterprises in general and in businesses in Can Tho City in particular, thereby moving toward a fair and sustainable work environment.

Although many studies have analyzed CSR from the perspective of finance, brand, or community impact, most have not delved into the mechanism of its influence on employee commitment and work performance. This thesis will fill that gap by integrating two mediating variables-organizational trust and job satisfaction-to explain the direct and indirect relationships between CSR and employee work performance.

2.5 New Contributions of The thesis

Academic Contributions

Completion of the Interdisciplinary Theoretical Framework: The thesis systematizes and integrates foundational theories (Stakeholder Theory, Social Exchange Theory, Organizational Privilege Theory, Equity Theory, Expectancy Theory, and Recognition Theory) to explain the transmission mechanism of CSR's

impact on employee behavior and work performance, clarifying the roles of the mediating variables within a single structural model.

The data collected in Can Tho City and analyzed using CB-SEM along with the Bootstrap technique provide new empirical evidence on the relationship between CSR and work performance, contributing to the body of knowledge for Can Tho City and the Mekong Delta region.

Practical Contributions

The thesis demonstrates that CSR is not just a compliance requirement but also a strategic tool to enhance motivation and work performance, thereby providing a foundation for businesses to develop their human resource policies and sustainable development strategies.

This brings practical value not only to researchers but also to businesses that wish to improve their corporate culture and enhance brand reputation. Job satisfaction is a crucial topic in research that influences organizational commitment and work performance. According to Hartono & Raharjo (2015) and Taheri et al. (2020), these studies aim to determine how factors in the work environment impact employee job satisfaction. This research provides valuable information for managers in their administration and operations, thereby improving the work environment, and consequently, boosting employee job satisfaction and work performance. These contributions are particularly meaningful in the current context, where CSR is increasingly becoming a critical factor in business strategy and development. At the same time, the research clarifies the impact on organizational commitment and employee work performance. This study not only contributes new insights into the relationship between CSR, organizational commitment, and employee work performance but also offers practical applications for businesses and future researchers in subsequent studies on CSR.

2.10 Research Hypotheses

Based on the underpinning theories and empirical studies from both domestic and international contexts, the author synthesizes the following hypotheses:

H1: Corporate social responsibility (CSR) has a positive impact on job satisfaction.

- H2: Corporate social responsibility has a positive impact on employee trust.
- H3: Job satisfaction has a positive impact on organizational commitment.
- H4: Organizational trust has a positive impact on organizational commitment.
- H5: Job satisfaction has a positive impact on work performance.
- H6: Organizational trust has a positive impact on work performance.
- H7: Corporate social responsibility has a positive impact on work performance.

CHAPTER 3: RESEARCH METHODOLOGY

3.1 Research Context

The thesis contributes by testing the compatibility of the theoretical model within the Mekong Delta region context and the manufacturing and processing industry, thus filling a research gap as prior studies often concentrated on the service or financial sectors (Newman et al., 2020). The research findings will provide applicable managerial implications to assist enterprises in Can Tho City in coping with the high employee turnover rate.

3.2 Research Process

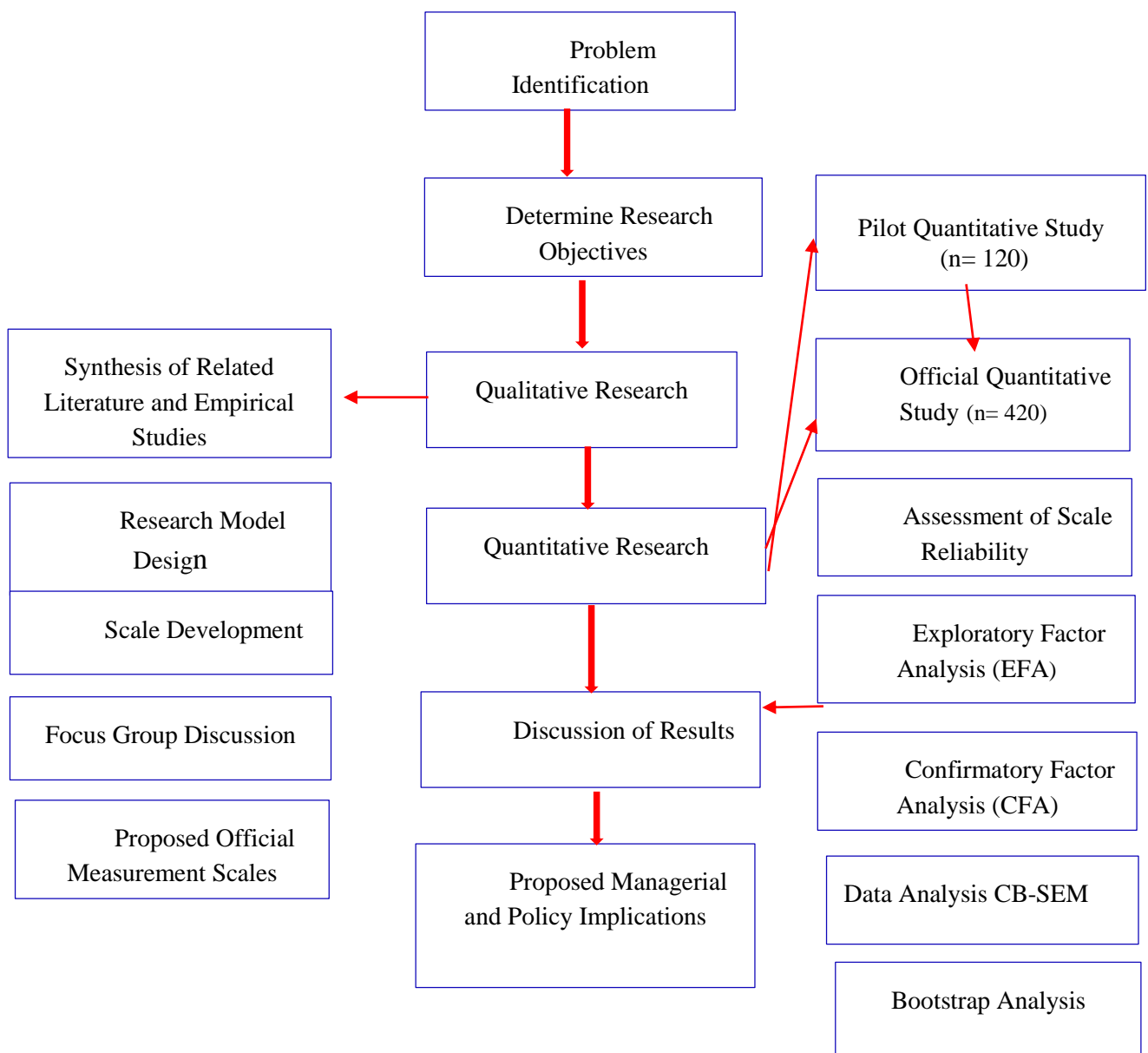


Figure 3.1: Research Process Flowchart

Source: Developed by the author

3.3 Qualitative Research

The qualitative research was conducted through a survey of experts, including 13 managers and 04 academics knowledgeable in the field. The goal was to elicit feedback on the content of the constructs, observed variables (items), and measurement scales. Based on the experts' opinions, the initial draft scales were adjusted to be more compatible with the practical context of the survey area in Can Tho City.

Corporate Social Responsibility (CSR) Adjustment: Modified from 5 inherited observed variables to 4 new observed variable. Experts agreed to modify the original variables to ensure better practical suitability (or contextual fit) within the survey environment.

Organizational Commitment Adjustment: Adjusted the observed variables for greater clarity and practical relevance, while maintaining 3 official observed variables.

Job Satisfaction: Retained 4 appropriate observed variables after refining the wording for greater comprehensibility.

Employee Organizational: Retained 3 observed variables after refining the phrasing, as the original scale was assessed as too brief and general.

Employee performance: Retained 4 observation variables after clarifying the meaning and adding question components to make it easier for survey participants to evaluate.

After the adjustment process, the official measurement model includes 5 scales with 18 observed variables summarized in Table 3.6, ensuring suitability and clarity for subsequent quantitative research.

Table 3.6 Summary of scales and observed variables after adjustment

TT	Official Measurement Scales	Coding
I	Corporate Social Responsibility (CSR)	
1	The enterprise expands its organizational scale and market share	TNXH1
2	The enterprise shall not allow any individual or organization to exploit the company's name to conduct activities contrary to legal regulations	TNXH2
3	The enterprise pays attention to environmental sustainability, civil rights, and the ethical standards of Vietnamese and international society	TNXH3

4	The enterprise allocates a portion of its budget to contribute to poverty reduction programs, green space protection, and traffic safety initiatives.	TNXH4
II	Organizational Commitment (OC)	GK
1	I recommend this organization to my friends as a great place to work	GK1
2	I am proud to tell others that I am part of this organization	GK2
3	The benefits provided by the enterprise have created my long-term commitment to the firm	GK3
III	Job Satisfaction (JS)	HLCV
1	The opportunity to do something that utilizes my abilities	HLCV1
2	My opportunity for career advancement (or promotion) within the job	HLCV2
3	I feel comfortable contributing my opinions and ideas.	HLCV3
4	I am satisfied with the support and training I receive from the enterprise	HLCV4
IV	Employee Organizational Trust (OT)	NTTC
1	Do you believe that the enterprise's Corporate Social Responsibility (CSR) influences your trust in the organization?	NTTC1
2	The enterprise implements Corporate Social Responsibility (CSR) to build trust among employees	NTTC2
3	The enterprise needs to implement activities or policies aimed at further enhancing employee trust in the organization.	NTTC3
V	Employee Job Performance (JP)	KQLV
1	You successfully complete the assigned tasks.	KQLV1
2	I achieve the personal work goals that have been set	KQLV2
3	I receive positive feedback from my supervisor regarding my work.	KQLV3
4	My job has a positive impact on the enterprise's success.	KQLV4

Source: Author's synthesis

3.4 Pilot Quantitative Study

The Cronbach's Alpha coefficients ranged from a minimum of 0,806 to a maximum of 0,864 and the item-to-total correlation coefficients for all items were greater than 0,3. This indicates that all measurement scales ensure reliability

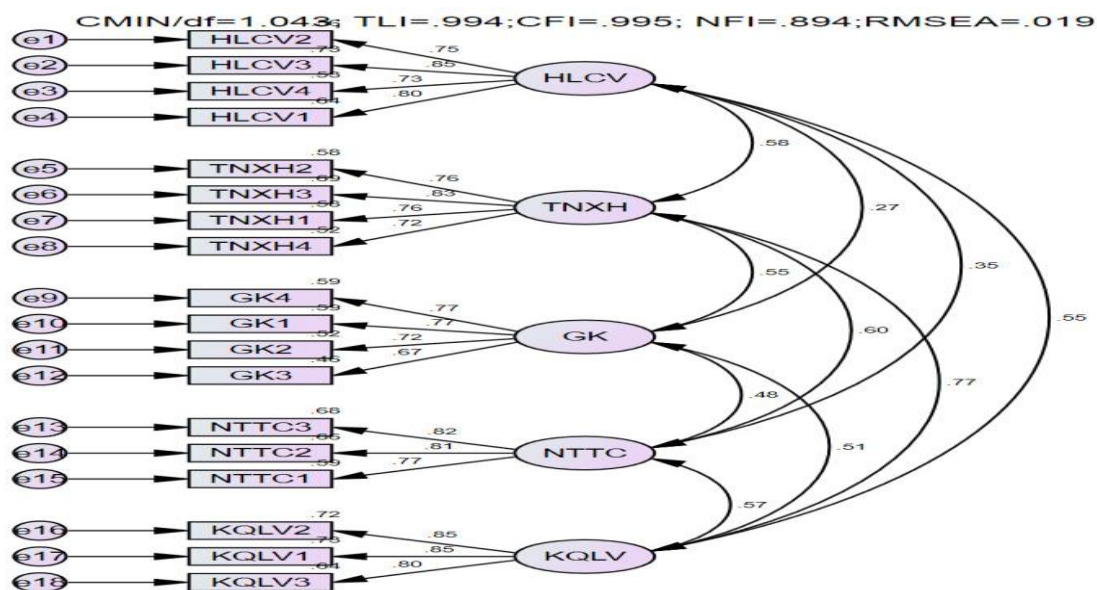
Table 3.7: Results of Measurement Scale Reliability Analysis

Item	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Item CSR: Cronbach's Alpha Coefficient = 0,804				
TNXH1	10,41	3,202	0,589	0,769
TNXH2	10,35	3,204	0,556	0,788
TNXH3	10,38	3,178	0,676	0,726
TNXH4	10,37	3,444	0,674	0,735
Item HLCV: Cronbach's Alpha Coefficient = 0,806				
HLCV1	10,34	3,319	0,514	0,806
HLCV2	10,38	3,144	0,603	0,765
HLCV3	10,32	2,857	0,692	0,721
HLCV4	10,34	2,916	0,68	0,727
Item NTTC: Cronbach's Alpha Coefficient =0,854				
NTTC1	6.32	1.848	0.683	0.804
NTTC2	6.81	1.988	0.697	0.787
NTTC3	6.39	1.921	0.74	0.746
Item GK: Cronbach's Alpha Coefficient =0,823				
GK1	10,18	3,104	0,664	0,769
GK2	10,16	3,109	0,642	0,779
GK3	10,22	3,23	0,607	0,795
GK4	10,33	3,095	0,672	0,765
Item KQLV: Cronbach's Alpha Coefficient =0,872				
KQLV1	6,79	2,116	0,76	0,815
KQLV2	6,76	1,983	0,784	0,793
KQLV3	6,82	2.218	0,722	0,849

Source: Extracted from SPSS

Confirmatory Factor Analysis (CFA)

Figure 3.2: Confirmatory Factor Analysis (CFA) Results



Source: Extracted from AMOS

3.5 Official Quantitative Study

The analysis protocol was conducted through four main steps: 1. Assessment of Scale Reliability: Scale reliability was assessed using the Cronbach's Alpha coefficient and the item-to-total correlation coefficient. The overall Cronbach's Alpha coefficient for the research constructs must be greater than $> 0,6$ (Ho Dinh Phi, 2022). The item-to-total correlation coefficient for the observed variables must be greater than $> 0,3$ (Nunnally & Burnstein, 1994). The testing results show that all measurement scales satisfied the requirements for reliability testing through the overall Cronbach's Alpha coefficients and the item-to-total correlation coefficients.

Exploratory Factor Analysis (EFA): EFA was performed to assess the structural integrity of the model with the collected data and to evaluate the linear correlation (or collinearity) among the observed variables.

KMO Coefficient (Kaiser - Meyer - Oilkin) must satisfy the condition $0,5 < KMO < 1$ (Hair et al., 2006). Bartlett's Test of Sphericity has a significance level $< 0,05$; Factor loading $> 0,3$; Extracted Variance $> 50\%$ và Eigenvalue > 1 .

Confirmatory Factor Analysis (CFA): CFA was conducted to examine the fit of the measurement model to the empirical data through five main fit indices (Gefen et al., 2011; Ho Dinh Phi, 2022).

Structural Equation Modeling (SEM) Analysis: When the actual model fit values satisfy the standardized criteria, the integrated model is considered to fit the empirical data. If the significance level (p-value) of the correlations (or path coefficients) is $\leq 0,05$ the correlation is concluded to be statistically significant, and the hypothesis is accepted.

CHAPTER 4: RESEARCH RESULTS AND DISCUSSION

4.1 Geographical Location and Natural Conditions of Can Tho City

Can Tho City plays the role of the economic engine and nucleus of the Mekong Delta region. Can Tho City is a crucial transportation and commercial hub, connecting the region with the entire country and internationally through its international airport and seaport system. This location helps Can Tho City become one vertex in the strategic economic triangle (Ho Chi Minh City - Can Tho - Phnom Penh) and serves as the intersection of two main economic corridors.

4.2 Business activities of manufacturing and processing enterprises in can tho city

Can Tho City is a leading center for the production and processing of rice and aquaculture (seafood) in the Mekong Delta region. As of 2024, Can Tho City has approximately 1,352 manufacturing and processing enterprises. The city is actively calling for investment to build a Logistics Hub and has approved the Project on "Investment Attraction into Can Tho City's Industrial Sector for the 2021-2025 period, with a vision toward 2030," focusing on the development of high-tech processing and aquaculture industries.

4.3 Current status of csr implementation by some typical manufacturing and processing enterprises in can tho city

The results of in-depth interviews with managers and employees at typical manufacturing and processing enterprises in Can Tho City.

CSR Dimensions	Implementation Activities
Employee Responsibility	Ensuring occupational safety (investing in infrastructure, equipment, and fire prevention and fighting (F&F) training). Implementing equitable welfare policies (social insurance, health insurance, periodic health checks), supporting the improvement of working conditions, and increasing employee income.
Environmental Responsibility	Applying advanced technology for waste treatment, minimizing water and air pollution. Prioritizing the use of sustainable, environmentally friendly raw materials, and reducing toxic chemicals in manufacturing and processing.
Community Responsibility	Supporting education (sponsoring scholarships, building schools, providing learning equipment). Implementing social welfare programs (organizing charity events,

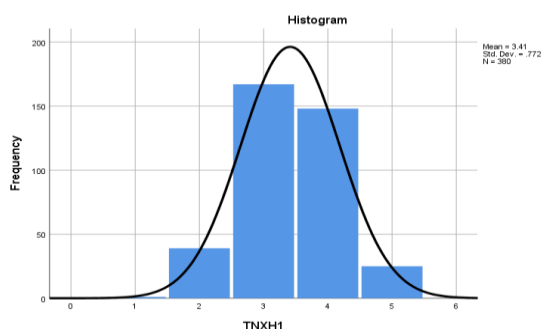
	donating to the poor, disaster relief support, constructing compassionate housing). Contributing to infrastructure development (constructing roads and bridges/drainage systems).
Economic Responsibility & Collaboration	Hợp tác với nông dân xây dựng chương trình liên kết trong sản xuất chế biến, giúp tiêu thụ sản phẩm, nâng cao giá trị và tăng thu nhập. Thúc đẩy văn hóa doanh nghiệp và trách nhiệm xã hội của doanh nghiệp bằng cách khuyến khích nhân viên tham gia các hoạt động xã hội.

4.4 Analysis of the impact of csr on organizational commitment and employee work performance in manufacturing and processing enterprises in can tho city

The study surveyed 420 managers and employees in Can Tho City. After the data processing, 380 valid observations were retained.

4.4.1 Test for Normality

According to Groeneveld & Meeden (1984), the Skewness coefficient measures the degree of asymmetry of a data distribution. The Kurtosis index measures the peakedness of the central part of a distribution relative to the peakedness of a standard distribution.



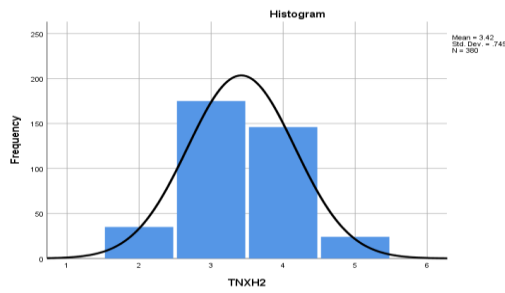
Statistics	
TNXH1	
Skewness	-0,035
Std. Error of Skewness	0,125
Kurtosis	-0,235
Std. Error of Kurtosis	0,25

Figure: Distribution Test of the CSR1 Variable

Table: Statistical Results of the CSR1 Variable

Source: Extracted from SPSS

The shape of the CSR1 data is a bell-shaped curve, indicating a normal distribution. With a Skewness value less than 0, the data is left-skewed. The Kurtosis value is less than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.



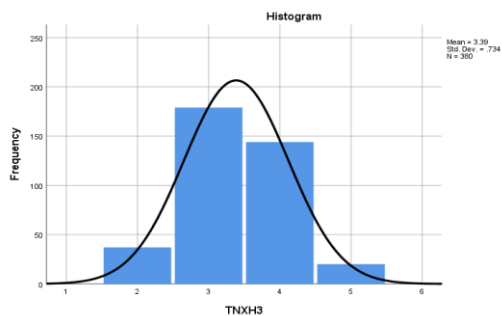
Statistics	
TNXH2	
Skewness	0,07
Std. Error of Skewness	0,125
Kurtosis	-0,295
Std. Error of Kurtosis	0,25

Figure: Distribution Test of the CSR2 Variable

Table: Statistical Results of the CSR2 Variable

Source: Extracted from SPSS

The shape of the CSR2 data is bell-shaped, indicating a normal distribution. With a Skewness value greater than 0, the data is right-skewed. The Kurtosis value is less than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.



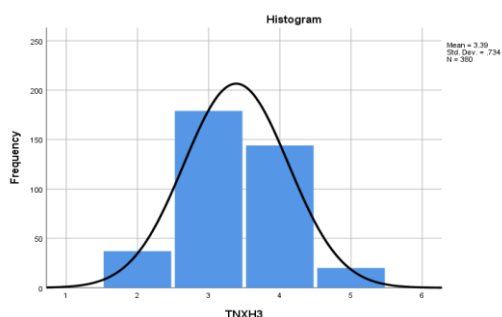
Statistics	
TNXH3	
Skewness	0,054
Std. Error of Skewness	0,125
Kurtosis	-0,283
Std. Error of Kurtosis	0,25

Figure: Distribution Test of the CSR3 Variable

Table: Statistical Results of the CSR3 Variable

Source: Extracted from SPSS

The shape of the CSR3 data is bell-shaped, indicating a normal distribution. With a Skewness value greater than 0, the data is right-skewed. The Kurtosis value is less than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.



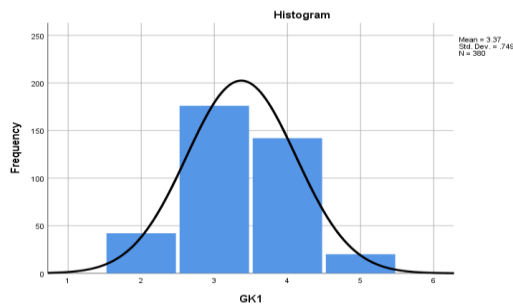
Statistics	
TNXH4	
Skewness	-0,156
Std. Error of Skewness	0,125
Kurtosis	-0,371
Std. Error of Kurtosis	0,25

Figure: Distribution Test of the CSR4 Variable

Table: Statistical Results of the CSR4 Variable

Source: Extracted from SPSS

The shape of the CSR4 data is bell-shaped, indicating a normal distribution. With a Skewness value less than 0, the data is left-skewed. The Kurtosis value is less than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.



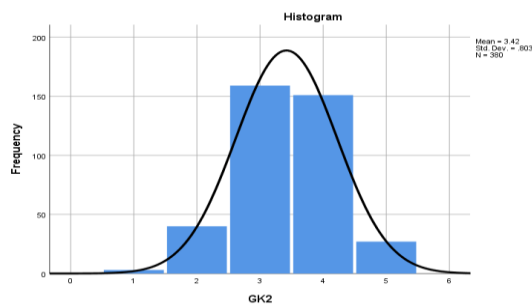
Statistics	
GK1	
Skewness	0,039
Std. Error of Skewness	0,125
Kurtosis	-0,337
Std. Error of Kurtosis	0,25

Table: Statistical Results of the Commitment 1 Variable

Figure: Distribution Test of the Commitment 1 Variable

Source: Extracted from SPSS

The shape of the Commitment 1 data is bell-shaped, indicating a normal distribution. With a Skewness value greater than 0, the data is right-skewed. The Kurtosis value is less than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.



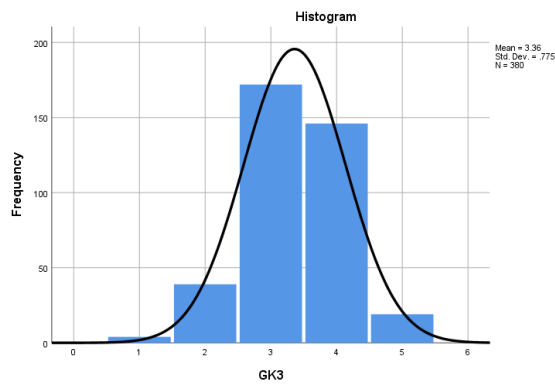
Statistics	
GK2	
Skewness	-0,162
Std. Error of Skewness	0,125
Kurtosis	-0,089
Std. Error of Kurtosis	0,25

Table: Statistical Results of the Commitment 2 Variable

Figure: Distribution Test of the Commitment 2 Variable

Source: Extracted from SPSS

The shape of the GK2 data is bell-shaped, indicating a normal distribution. With a Skewness value less than 0, the data is left-skewed. The Kurtosis value is less than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.



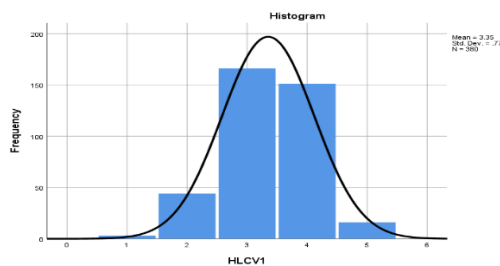
Statistics	
GK3	
Skewness	-0,211
Std. Error of Skewness	0,125
Kurtosis	0,116
Std. Error of Kurtosis	0,25

Table: Statistical Results of the Commitment 3 Variable

Figure: Distribution Test of the Commitment 3 Variable

Source: Extracted from SPSS

The shape of the GK3 data is bell-shaped, indicating a normal distribution. With a Skewness value less than 0, the data is left-skewed. The Kurtosis value is less than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.



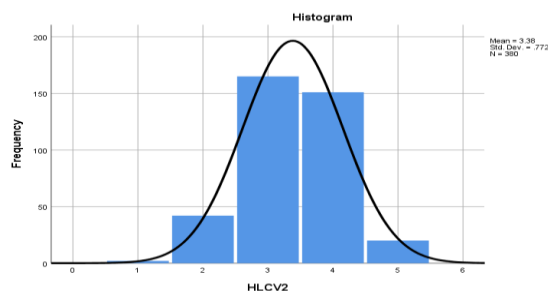
Statistics	
HLCV1	
Skewness	-0,238
Std. Error of Skewness	0,125
Kurtosis	-0,076
Std. Error of Kurtosis	0,25

Table: Statistical Results of the HLCV1 Variable

Figure: Distribution Test of the HLCV1 Variable

Source: Extracted from SPSS

The shape of the HLCV1 data is bell-shaped, indicating a normal distribution. With a Skewness value less than 0, the data is left-skewed. The Kurtosis value is less than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.



Statistics	
HLCV2	
Skewness	-0,153
Std. Error of Skewness	0,125
Kurtosis	-0,15
Std. Error of Kurtosis	0,25

Table: Statistical Results of the HLCV2 Variable

Figure: Distribution Test of the HLCV2 Variable

Variable

The shape of the HLCV2 data is bell-shaped, indicating a normal distribution. With a Skewness value less than 0, the data is left-skewed. The Kurtosis value is less than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.

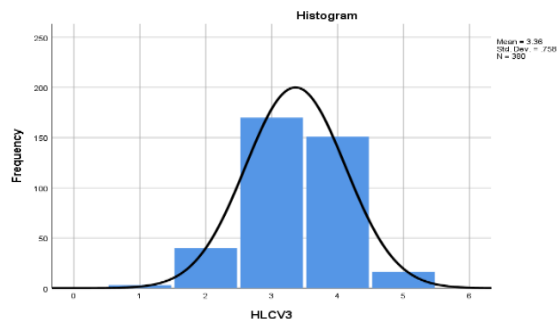


Figure: Distribution Test of the HLCV3 Variable

Statistics	
HLCV3	
Skewness	-0,233
Std. Error of Skewness	0,125
Kurtosis	0,017
Std. Error of Kurtosis	0,25

Table: Statistical Results of the HLCV3 Variable

The shape of the HLCV3 data is bell-shaped, indicating a normal distribution. With a Skewness value less than 0, the data is left-skewed. The Kurtosis value is less than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.

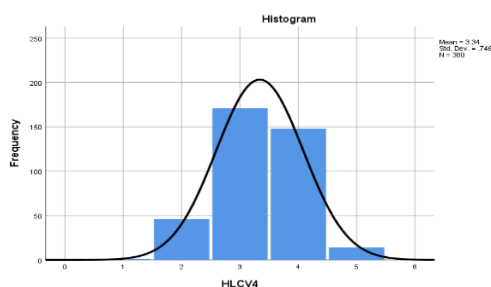


Figure: Distribution Test of the HLCV4 Variable

HLCV4	
Skewness	-0,138
Std. Error of Skewness	0,125
Kurtosis	-0,299
Std. Error of Kurtosis	0,25

Table: Statistical Results of the HLCV4 Variable

The shape of the HLCV4 data is bell-shaped, indicating a normal distribution. With a Skewness value less than 0, the data is left-skewed. The Kurtosis value is less than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.

The test for normality for the remaining scales, including Organizational Trust (NTTC) and Work Performance (KQLV), also confirmed that they follow a normal distribution (see Appendix for details).

4.4.2 Research Sample Information

The study utilized 380 valid samples from managers and employees currently working at manufacturing and processing enterprises in Can Tho City, satisfying the condition of having a minimum tenure of one year or more.

4.4.3 Scale Assessment

4.4.3.1 Cronbachs Alpha Test for Scale Components

All measurement scales and their component observed variables (items) ensured the required quality and reliability to be incorporated into the next analytical step, which is Exploratory Factor Analysis (EFA).

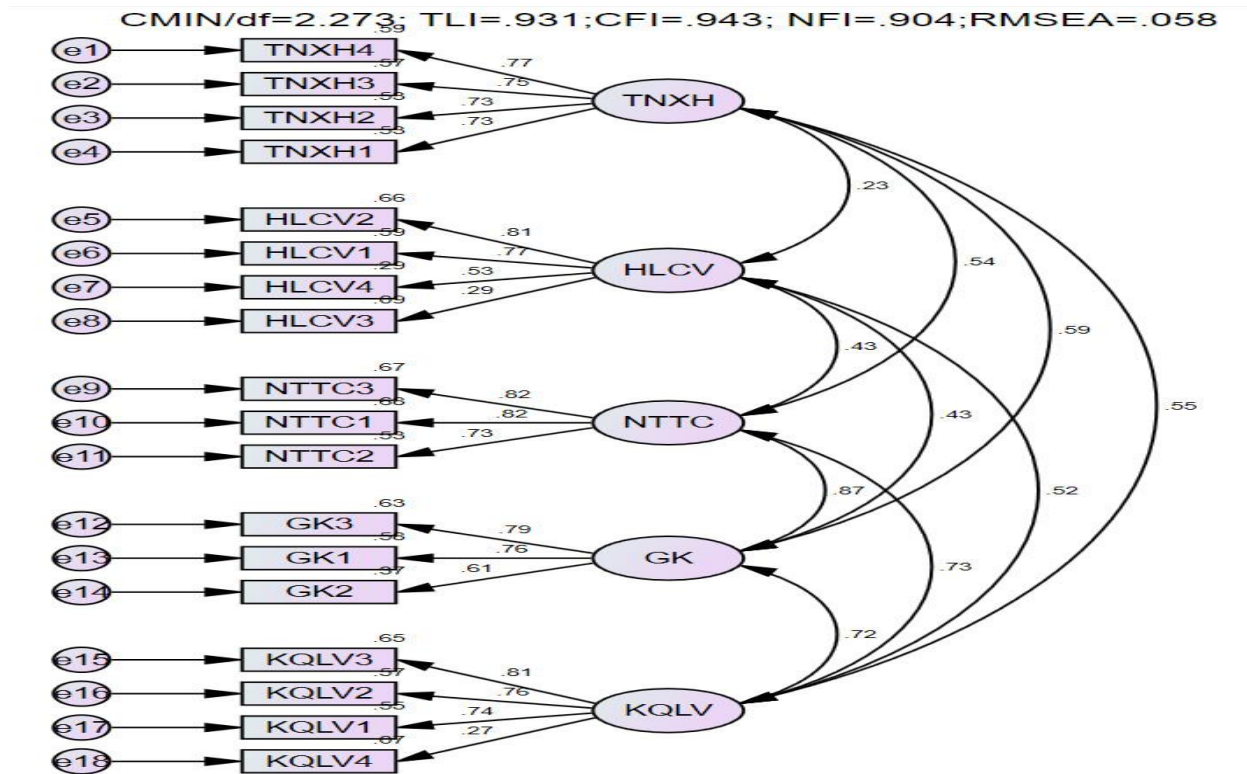
4.4.3.2 Exploratory Factor Analysis (EFA)

Results of the EFA

Pattern Matrix					
	Component				
	1	2	3	4	5
TNXH4	0,833				
TNXH3	0,826				
TNXH2	0,803				
TNXH1	0,799				
HLCV2		0,839			
HLCV1		0,812			
HLCV4		0,723			
HLCV3		0,499			
NTTC3			0,877		
NTTC1			0,876		
NTTC2			0,841		
GK3				0,853	
GK1				0,837	
GK2				0,787	
KQLV3					0,862
KQLV2					0,837
KQLV1					0,812
KQLV4					0,433
Kaiser-Meyer-Olkin Measure	0,798	0,694	0,718	0,686	0,732
Bartlett	0,000	0,000	0,000	0,000	0,000
Eigenvalues	2,661	2,136	2,244	2,047	2,289
Phương sai trích (%)	66,513	53,394	74,79	68,239	57,236

Source: Extracted from SPSS, 2024

Figure: Goodness-of-fit test for the CFA model.



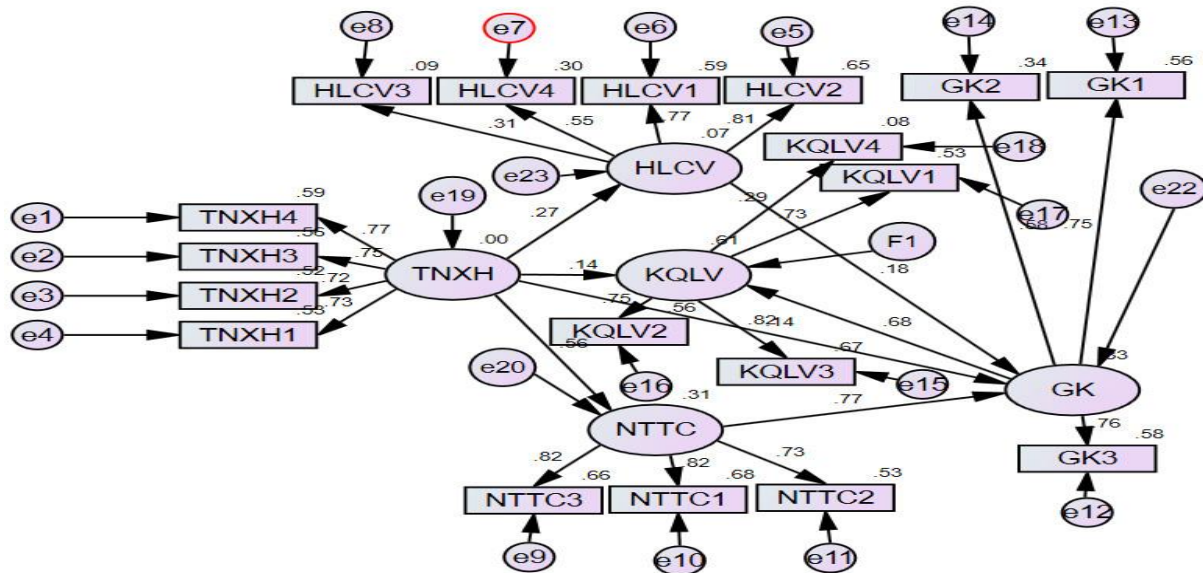
Source: Extracted from AMOS, 2024

Confirmatory Factor Analysis (CFA) Fit Indices

TT	Measure	Standardized Values	Model Fit	Results
1	Cmin/df	$\chi^2/ \text{d.f.} < 3$ good Fit; < 5 Acceptable; smaller is better (Bagozii & Jy, 1988)	2,273	Good
2	TLI (Tucker-Lewis Index)	TLI: Closer to 1 indicates a better fit; TLI $> 0,90$ is appropriate; TLI $\geq 0,95$ demonstrates a good fit (Hu & Bentler, 1995)	0,931	Good
3	CFI (Comparative Fit Index)	TLI: Closer to 1 indicates a better fit; TLI $> 0,90$ is consistent; TLI $\geq 0,95$ demonstrates a good fit (Hu & Bentler, 1995)	0,943	Good
4	NFI (Normal Fit Index)	NFI Closer to 1 indicates a better fit. NFI Close to 0,90 is acceptable; NFI $> 0,95$ demonstrates a good fit (Chin & Todd, 1995).	0,904	Good
5	RMSEA (Root Mean Square Error Approximation)	RMSEA $< 0,05$, good model fit; RMSEA $< 0,08$, Acceptable; smaller is better (Browne & Cudeck, 1993)	0,058	Good

4.4.3.3 Structural Equation Modeling (SEM)

Results of the SEM Analysis



CMIN/df=2.657; TLI=.910;CFI=.924; NFI=.885;RMSEA=.066

Source: Extracted from AMOS, 2024

The results, as shown in Figure, indicate that the model has the following fit indices: Cmin/df = 2.657; TLI = 0.910; CFI = 0.924; NFI = 0.885, and RMSEA = 0.066. Thus, the integrated model demonstrates a good fit with the empirical data.

4.4.4 Using Bootstrap to Test the Reliability of the CB-SEM Results

Bootstrap Results with n = 1000 Observations

Regression Weights: (Group number 1 - Default model)								
Parameter			SE	SE-SE	Mean	Bias	SE-Bias	*CR
HLCV	<---	TNXH	0,085	0,001	0,323	0,003	0,002	1,5
NTTC	<---	TNXH	0,079	0,001	0,682	0,005	0,002	2,5
GK	<---	NTTC	0,073	0,001	0,712	0,000	0,002	0
GK	<---	TNXH	0,079	0,001	0,157	0,000	0,002	0
GK	<---	HLCV	0,053	0,001	0,170	0,002	0,001	2
KQLV	<---	GK	0,097	0,002	0,721	0,004	0,002	2
KQLV	<---	TNXH	0,096	0,002	0,166	0,000	0,002	0

Source: Extracted from AMOS, 2024

Note: CR*; CR = (Bias) / (SE-Bias)

Table: Hypothesis Results

Hypothesis	Impact			Estimate	S.E.	C.R. (Critical Ratio)	P-values (Sig.)	Conclusion
H1	HLCV	<---	TNXH	0,320	0,075	4,244	***	Suitable
H2	NTTC	<---	TNXH	0,677	0,076	8,930	***	Suitable
H4	GK	<---	NTTC	0,712	0,064	11,119	***	Suitable
H6	GK	<---	TNXH	0,157	0,066	2,366	0,018	Suitable
H3	GK	<---	HLCV	0,167	0,043	3,888	***	Suitable
H5	KQLV	<---	GK	0,718	0,082	8,721	***	Suitable
H7	KQLV	<---	TNXH	0,166	0,082	2,023	0,043	Suitable

Source: Extracted from AMOS, 2024

4.4.5 Conclusion on the hypotheses

Table: Summary of Research Hypothesis Testing Results

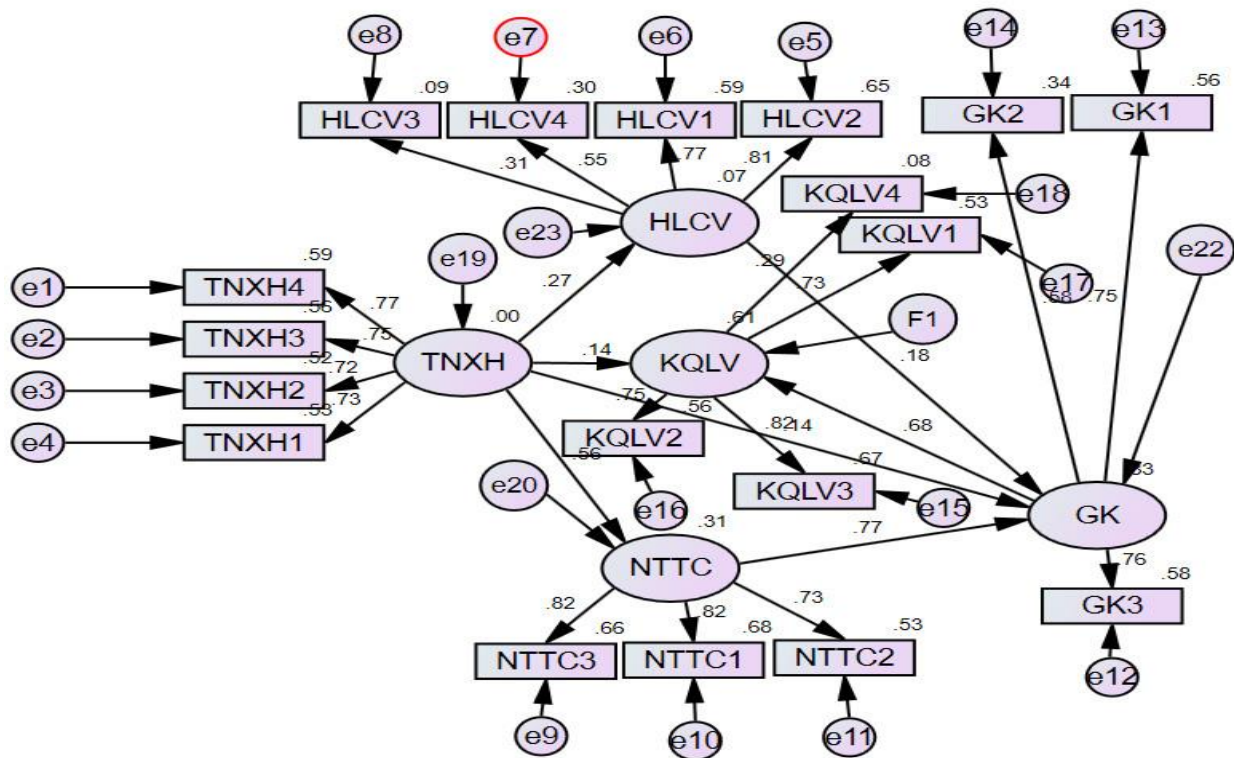
Hypothesis		Conclusion
H1	Corporate social responsibility (CSR) has a positive impact on job satisfaction.	Support
H2	Corporate social responsibility has a positive impact on employee trust.	Support
H3	Job satisfaction has a positive impact on organizational commitment.	Support
H4	Organizational trust has a positive impact on organizational commitment.	Support
H5	Job satisfaction has a positive impact on work performance.	Support
H6	Organizational trust has a positive impact on work performance.	Support
H7	Corporate social responsibility has a positive impact on work performance.	Support

Source: Author's own research

4.4.6 Discussion of research result

4.4.6.1 Factors directly influenced by CSR

Figure: Research Model Results



CMIN/df=2.657; TLI=.910; CFI=.924; NFI=.885; RMSEA=.066

Source: Author's own research

Based on the analysis results, the research model demonstrates a good fit with the data. The fit indices indicate the model's compatibility with the empirical data:

Chi-square/df (Cmin/df) = 2.657, which falls within the acceptable range (< 3.0), indicating that the model does not significantly differ from the observed data.

TLI (Tucker-Lewis Index) = 0.910 (> 0.9), suggesting that the model is more parsimonious than the baseline model.

CFI (Comparative Fit Index) = 0.924 (> 0.9), confirming a high degree of model fit with the empirical data.

NFI (Normed Fit Index) = 0.885, which is close to the good fit threshold (>0.9) and is still acceptable.

RMSEA (Root Mean Square Error of Approximation) = 0.066 (< 0.08), indicating a good fit of the model with the empirical data.

CHAPTER V: CONCLUSION AND MANAGERIAL IMPLICATIONS

5.1 CONCLUSION

The study has contributed to the theoretical foundation of human resource management and Corporate Social Responsibility (CSR) through its empirical findings:

The thesis provides empirical evidence, clarifying that the mechanism of Corporate Social Responsibility (CSR)'s impact on employee job performance is indirect, through the mediating role of organizational commitment and organizational trust. This affirms that CSR is an attitudinal strategy that must be internalized through employees' positive psychology to generate an impact on job performance.

The study identified job satisfaction as the strongest driver of job performance, with a path coefficient of $\beta=0,91$. This finding accurately reflects the need for technological and process improvements and highlights the immense importance of job satisfaction and knowledge application within the manufacturing and processing sector of the Mekong Delta. Furthermore, it confirms that job satisfaction through organizational trust is the most powerful driving force for organizational commitment, with a path coefficient of $\beta= 0,77$. This provides a novel perspective, emphasizing the strategic nature of employee retention concerning both organizational commitment and job performance.

Based on the verified regression coefficients from the Structural Equation Modeling (SEM) analysis, the thesis proposes practical managerial implications aimed at optimizing Corporate Social Responsibility (CSR) and enhancing job performance:

Focusing on enhancing job satisfaction/application capability, with a path coefficient of $\beta= 0,91$, enterprises should invest heavily in on-the-job training programs, job rotation training, and establish mechanisms for employees to self-learn and apply knowledge to production processes. Any improvement in learning capability yields a nearly equivalent increase in performance.

Optimizing Corporate Social Responsibility (CSR) as an HR strategy with a path coefficient of $\beta= 0,56$, CSR must be viewed as an employer branding strategy. Enterprises should transparently communicate their CSR activities, especially regarding environmental practices and employee welfare, and encourage direct employee participation. Effective communication will transform responsible actions into organizational pride, thereby strengthening organizational commitment and reducing turnover intention.

Leveraging organizational commitment as a retention factor with a path coefficient of $\beta = 0,77$ management policies must focus on minimizing factors that drive turnover intention, such as: developing competitive compensation packages and clear career advancement paths. Utilizing organizational trust as an early indicator and addressing key retention factors is the most effective way to quickly enhance overall

employee organizational commitment.

The thesis has provided a scientifically grounded, in-depth insight into the interrelationship between Corporate Social Responsibility (CSR) and Human Resource Management (HRM) within the manufacturing and processing sector of Can Tho City. When enterprises properly implement CSR, it not only yields benefits for themselves but also contributes to the sustainable socio-economic development of the city, aligning with the spirit of Can Tho City: "Intellectual, Dynamic, Humane, Generous, and Elegant."

5.2 MANAGERIAL IMPLICATIONS

5.2.1. For the Corporate Leadership

Corporate leadership must consider Corporate Social Responsibility (CSR), retention as long-term investment strategies in human capital. Based on the extremely strong path coefficient of job satisfaction on job performance $\beta = 0,91$ enterprises should prioritize investments.

Establish an internal knowledge-sharing mechanism, such as encouraging and recognizing process improvement initiatives or technical knowledge-sharing sessions across departments, thereby translating knowledge into actions that enhance job performance. Integrated Corporate Social Responsibility (CSR) and employee retention strategy.

Research findings demonstrate the impact of CSR on organizational commitment with a path coefficient of $\beta = 0,56$ but this effect is more efficient when controlling for turnover intention, linked with a path coefficient of $\beta = 0,77$ as follows:

Employee retention policy. Focus on designing a competitive and equitable welfare policy to eliminate factors driving turnover intention. Ensure deserved compensation (merit-based pay) and clear career advancement paths to consolidate organizational trust and employees' long-term job security.

Leadership must integrate CSR activities, especially environmental protection and occupational safety, into core business objectives and publicly disclose them. This helps employees feel proud of the organization's social role, thereby increasing identification and organizational commitment.

5.2.2. For Direct managers and department heads

Managers are the key factor in translating strategic policies into employees' daily committed behavior. Promoting commitment and a sense of responsibility. Based on the strong impact of organizational commitment on job performance with a path coefficient of $\beta = 0,73$ as follows:

Culture of respect and recognition, such as organizing regular discussion sessions, facilitating employees to contribute opinions and improvement ideas, while ensuring employee input is respected and responded to.

Lead by example and encourage Corporate Social Responsibility (CSR) participation. Managers must take the lead in participating in community volunteering or environmental protection programs, thereby encouraging and facilitating employee participation. This direct participation helps employees feel a greater sense of responsibility and increases their affective commitment (emotional attachment) to the organization.

Feedback and Coaching Mechanism. Instead of merely appraising (evaluating), managers need to conduct regular coaching, provide constructive feedback so that employees can recognize their progress and see a clear competence development path.

5.2.3. For Local Authorities and Business Associations

5.2.3.1 CSR Recognition and Incentive Mechanisms: Establish city-level CSR Certifications/Awards for manufacturing and processing enterprises pioneering in environmental and social welfare criteria. This helps strengthen corporate brand reputation, indirectly reinforcing employee pride and commitment; simultaneously, implement incentive policies such as considering tax breaks or capital support for projects developing sustainable supply chains, waste treatment, or local social welfare enhancement activities.

5.2.3.2 Enhanced Training Cooperation: Collaboration among Business Associations, the City Department of Home Affairs, and educational institutions is needed to develop high-quality, practical specialized training programs that directly meet the needs of employees in the manufacturing and processing sector. Furthermore, enhance transparency. Establish a mechanism for transparent disclosure of information regarding environmental and occupational safety regulations and monitoring results, making it easier for enterprises to publicly report and reliably communicate their CSR activities.

5.3 LIMITATIONS OF THE STUDY AND SUGGESTIONS FOR FUTURE RESEARCH

5.3.1 Limitations of the Study

While the thesis has demonstrated significant scientific and practical contributions, the study still has some limitations that must be acknowledged and addressed. Therefore, continuing with in-depth studies is necessary to refine the contents already addressed. Specific suggestions for future research include:

The content of the thesis involved surveying the impact of CSR on organizational commitment and job performance among employees in manufacturing and processing enterprises. The study was focused solely on manufacturing and processing enterprises within Can Tho City.

If the study primarily relied on qualitative research methods, such as in-depth interviews or non-standardized surveys, this introduces several issues related to the

objectivity and reliability of the results. Although these methods provide in-depth and detailed insights into the research issues, they inherently carry subjective bias. Researchers are easily influenced by personal opinions or individual perspectives during data collection and analysis. This creates biases in the results, making them less reliable and difficult to generalize to a larger population.

Furthermore, the number of participating enterprises or employees was not sufficiently large, limiting the sample's representativeness. The minimum required participation must be ensured to draw valid conclusions for a broader population. Relying solely on a small sample means the results may not accurately reflect the actual situation or general trends in the wider business community. Moreover, the study was conducted only at a single point in time, which is insufficient to capture the change over time in how enterprises perceive and execute their CSR strategy. This change is often slow and requires a longer duration to be recorded and analyzed. The current study is also not comprehensive enough as it did not fully consider other external factors capable of influencing organizational commitment and employee job performance. These factors include organizational culture, managerial policies, individual motivation, and working environment conditions.

Thus, to enhance the accuracy and reliability of the research, a mixed-methods approach should be adopted, combining qualitative and quantitative methods, as well as expanding the sample size and research duration. This will not only ensure representativeness but also reinforce the generalizability of the findings, thereby providing more useful and accurate information for organizations in formulating their CSR strategies.

5.3.2 Suggestions for Future Research

The thesis has provided important empirical evidence and clarified the mechanism of Corporate Social Responsibility (CSR) impact on organizational commitment and employee job performance within Can Tho City. The thesis specifically provided empirical findings on the influence of corporate CSR on organizational commitment and employee job performance in manufacturing and processing enterprises in Can Tho City. However, this topic still holds many potential aspects for development in successor research. This study proposes three focal research directions aimed at enhancing the scientific rigor and application value of future studies:

Firstly, due to limitations in spatial scope, the research findings only reflect the specific managerial culture and economic conditions of manufacturing and processing enterprises exclusively within Can Tho City. Subsequent studies should expand by:

Expanding the geographical scope: Conducting the survey in other provinces and cities within the Mekong Delta region or in major economic centers.

Applying Multi-Group Analysis (MGA): Utilize the MGA technique within Structural Equation Modeling (SEM) to test the measurement invariance (or structural invariance) of the model. This analysis will help managers determine whether the CSR strategy needs to be adjusted according to differences in enterprise size and type, thereby optimizing costs and effectiveness.

Secondly, to further clarify the complex mechanism through which CSR influences employee behavior and attitudes, future studies should integrate additional new factors:

Integrating moderating variables: Incorporate cultural and managerial factors, such as Leadership Style or Organizational Culture, into the model. The goal is to determine under which managerial conditions the impact of Corporate Social Responsibility (CSR) on organizational commitment will be optimized.

Integrating moderating variables: Incorporate cultural and managerial factors, such as Leadership Style or Organizational Culture, into the model. The goal is to determine under which managerial conditions the impact of Corporate Social Responsibility (CSR) on organizational commitment will be optimized. The study should assess the sustainability and adaptability of theoretical relationships as the role of manual labor changes, providing critical data for Human Resource Management strategies in the 4.0 era.

Thirdly, to overcome the limitations of the cross-sectional research design, subsequent studies should adopt advanced methodologies.

Longitudinal research design: Conduct a survey of the same group of participants at different time points. This design will help capture the change in variables over time, thereby providing a stronger basis for enterprises' strategic investments.