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Does job satisfaction mediate the relationship between corporate social responsibility and employee organizational citizenship behavior? Evidence from the hotel industry in Vietnam

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Abstract

In the current corporate landscape, firms are confronted with a multitude of demands and pressures from diverse stakeholders with employees being the foremost and most crucial group. Developing a competitive advantage for the company requires attracting and maintaining employee engagement especially their participation in extra-role activities. The employment of corporate social responsibility (CSR) as a strategy for attracting and keeping talented employees helps businesses gain a competitive edge. In this regard, this paper investigates the relationship between corporate social responsibility (CSR) and employee organizational citizenship behavior (OCB) with job satisfaction as a mediating factor. We adopted stakeholder theory and social exchange theory to develop a research framework with five elements of CSR influencing OCB through job satisfaction. A self-administered survey was conducted to gather data from employees who work in the Vietnamese hotel industry. We received 375 valid responses after five months using convenient sampling methods. The structural equation modeling (SEM) analysis was run in SmartPLS to test the proposed hypotheses. The results of our study showed that the only CSR that directly impacts OCB is CSR towards the environment; CSR towards customers, CSR towards the community and CSR towards the environment all indirectly impact OCB through the mediation of job satisfaction. Based on the findings, we recommended that hotels regularly share CSR initiatives with staff members in order to encourage them to participate in extracurricular activities at work.

Keywords: Corporate social responsibility, Employee organizational citizenship behavior, Hotel industry, Job satisfaction, Stakeholder theory, Vietnam.

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Transparency: The authors confirm that the manuscript is an honest, accurate, and transparent account of the study; that no vital features of the study have been omitted; and that any discrepancies from the study as planned have been explained. This study followed all ethical practices during writing.

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1. Introduction

In today's business environment, businesses are facing expectations and pressures from various stakeholders of which employees are the most important. Attracting and building employee engagement with the business is a key factor in creating a business's competitive advantage. Employee engagement with an enterprise often depends on their attitudes and feelings about the enterprise where they work. Employee pride in the company will arise from their positive perception of the enterprise and its accomplishments. As a result, they will make more efforts to contribute to their business and become more loyal to the business. Meanwhile, the term "corporate social responsibility" (CSR) refers to the idea that companies have social and environmental responsibilities in addition to their regular financial obligations. CSR highlights these responsibilities through the provision of goods and services as well as through interactions with important stakeholders like local communities and employees. Employees are inevitably key stakeholders in a business. In that context, CSR has been known as a strategic solution to promote behaviors beyond the obligations of employees in businesses and create employee engagement with the company. CSR has become an inevitable requirement for businesses in developing human resources and promoting organizational citizenship behaviors (OCB).

Previous studies have shown that a company's CSR activities are an essential means to attract and engage talented employees [Greening and Turban \[1\]](#); [Turker \[2\]](#) and [Ali, et al. \[3\]](#). [Bhattacharya, et al. \[4\]](#) insisted that CSR initiatives undertaken by a company can form an integral component of the employee value proposition, since they serve to communicate the underlying values of the organization to its employees. According to research conducted by the Massachusetts Business Roundtable in 2009, CSR was identified as the third most significant factor influencing employee engagement following the company's reputation within the community. Additionally, scholarly investigations have revealed that the CSR initiatives of a company play a significant role in acquiring highly motivated individuals and enhancing the level of engagement among current employees towards the organization [\[5\]](#).

CSR and OCB have gained increased attention in the hotel business in the last several years. The competitiveness of a hotel depends on its strategic approach to CSR [\[6\]](#). It is believed that hotels can get benefits in terms of cost savings, risk management, customer relationships, access to capital and human resource management. It also inspires more social and environmental responsibility from the corporate sector at a time when disaster has broken customer confidence and levels of trust in corporations [\[7\]](#). This research indicates that a growing number of hotels are actively participating in sustainability-related projects and gradually disclosing their efforts to guests and the general public. Several studies examine the various CSR approaches adopted by lodging companies [\[8-12\]](#). Some research concentrates on CSR and OCB in the hospitality industry. For example, [Nadiri and Tanova \[13\]](#) investigated the role of justice in job satisfaction and OCB in North Cyprus with the responses of 208 employees and managers working in hotels. [Soliman and Saad \[14\]](#) measured the impact of CSR on employee OCB in Egyptian hotels. [He, et al. \[15\]](#) explored the effects of CSR on OCB and task performance in the Chinese hospitality industry. These authors confirmed that CSR has a positive effect on social identity which in turn influences employee OCB and consequently task performance.

In Vietnam, this topic has not received sufficient attention despite the fact that several studies on CSR and OCB have been carried out. Thus, the field of CSR and OCB in the context of developing countries like Vietnam still needs further investigation. In this regard, this paper examines the role of job satisfaction in shaping the relationship between CSR and OCB. The first section introduces the topic. The second section presents the theoretical framework for the study and proposes some hypotheses. The third section describes the research methods. Findings and discussions are elaborated in section 4. Finally, section 5 concludes the paper with some recommendations for hotels in Vietnam.

2. Literature Review and Hypothesis Development

2.1. Corporate Social Responsibility and the Hotel Industry

Corporate social responsibility (CSR) has been the subject of numerous studies over the past few decades demonstrating the broad scope of this term and its multifaceted interpretation. [Bowen \[16\]](#) first introduced the formal concept of CSR. According to [Bowen \[17\]](#) CSR is the obligation of an entrepreneur to pursue policies, make decisions or carry out a series of activities that are expected by society in terms of goals and values.

The notion of corporate social responsibility has advanced significantly. [Carroll \[18\]](#) argued that CSR includes economic, legal, ethical and philanthropic responsibilities (the responsibility to meet societal expectations). According to [Carroll \[18\]](#) CSR can include standards that internal and external stakeholders consider right and fair, respond to society's expectations of citizenship or include active programs to promote human welfare and goodwill. Another point of view affirmed that CSR is the consideration of environmental and social factors by enterprises in their business activities and in their interactions with stakeholders on a voluntary basis [\[19, 20\]](#).

Research trends on CSR reveal a strong shift into different subgroups. In the past, CSR was associated with ethics. Currently, it is a research topic associated with businesses and governance mechanisms. CSR is now viewed by an increasing number of companies of all sizes as a corporate behaviour and governance philosophy [\[18\]](#). This choice may not be voluntary by the enterprise but only to comply with the law (for example, in the field of environment) or for the enterprise to voluntarily contribute some resources (for example, people, time, etc.) for the public good or to contribute to the improvement of some condition that is usually outside the scope of the company [\[21, 22\]](#). In other words, there is a strong shift towards an approach to CSR from a strategic point of view instead of business ethics as before. Accordingly, CSR can be defined as "actions aimed at enhancing the competitive position and reputation of a company" [\[23\]](#).

The hotel industry is a labor-intensive sector that provides services and is seeing rapid growth worldwide. It plays a crucial role in the tourism industry as many tourists are travelling to faraway destinations. The tourism industry is commonly regarded as a facilitator of social and economic advantages by promoting recreational and business trips,

generating employment opportunities and facilitating the exchange of knowledge and experiences. However, the hotel industry has substantial impacts on the natural, social and economic environment including its contribution to climate change, air pollution, noise pollution, loss of biodiversity, waste production and various social and economic issues. Many hotels are located in renowned urban areas, often near prominent cultural or natural attractions and as a result, attract an increasing number of tourists leading to a growing ecological impact [24]. Hotels and resorts, regardless of their scale employ resources such as electricity, water, food, paper, linen, laundry, consumables, stationery and cleaning materials while also producing pollution in the form of air, water, soil and noise. Furthermore, their presence affects local communities by occupying physical areas using infrastructure and engaging with local companies and government [12]. The production of hot water, grey water, food packaging, food waste and greenhouse gas emissions from air conditioning and heating systems are other consequences [25]. Hotels are increasingly engaging in CSR measures to enhance their brand and fulfill their role as responsible corporate citizens, given their significant impact on various stakeholders in society.

2.2. Organizational Citizenship Behavior and Job Satisfaction

Organizational citizenship behaviours (OCB) are described by Organ [26] as "individual behaviour that is discretionary, not explicitly or immediately acknowledged by the formal incentive structure that fosters the productive functioning of the organization."

When we refer to behaviour as discretionary, we mean that it is not mandated by the role or the job description which are the expressly specified conditions of the employee's employment agreement with the company. Instead, the behaviour is an option of personal preference so allowing it out is not usually regarded as wrong.

Moreover, OCB can be considered as employee behaviors that go beyond the obligations and regulations of the organization and are not compensated or rewarded within the organization's incentive system [27]. According to Organ, et al. [28], OCB is understood as the willingness of employees to perform behaviors beyond their assigned roles. For example, being willing to spend time helping colleagues with work-related problems and complying with company discipline even when unsupervised. Such behaviors often stem from a positive attitude towards work in the enterprise [29].

Job satisfaction is defined as a positive emotional state resulting from an employee's overall evaluation of his or her job or work experience [30].

2.3. Influence of Corporate Social Responsibility on Organizational Citizenship Behavior

Although CSR pertains to the philanthropic endeavors of businesses concerning persons, communities and their external surroundings, OCB just denotes the discretionary actions of staff members and is not delineated within the enterprise regulatory framework [29].

According to social identity theory, when employees are aware of the CSR activities that enterprises perform, they will feel proud because they are members of a socially responsible organization [29]. This sense of pride will influence the positive attitudes of employees and inspire OCB to further increase organizational commitment [31].

Many studies have shown a positive relationship between CSR and OCB such as research by Rupp, et al. [32]; Gao and He [33] and Newman, et al. [34]. For example, Jones [35] found that when employees participate in corporate philanthropic activities, they have a higher degree of commitment and are more willing to implement OCB. Studies using a behavioral approach focus on whether CSR changes the behaviors of organizations and employees. This method involves measuring the relationship between CSR and certain factors such as employee commitment and satisfaction by using the theoretical frameworks and scales provided by organizational behaviour and stakeholder theory.

Brammer, et al. [36] proposed that components of CSR include CSR towards the community, natural environment, customers, and other external stakeholders, compliance with the law, equity in policy and employee training. Brammer, et al. [36] indicated that there is a correlation between the components of CSR and employee engagement in which the equity component of the policy has the strongest influence on employees' commitment to the organization. Next is the external CSR of the enterprise and finally is the issue of training for the employees of the enterprise. It is also confirmed that the older the employee, the higher the level of engagement. Part-time employees have lower engagement levels than full-time ones. Meanwhile, men and women have similar levels of engagement. The higher the employee's position in the organization, the higher the level of commitment.

Turker [2] posited that CSR encompasses the subsequent elements: CSR towards social and non-social stakeholders (such as the environment or future generations), CSR towards employees, CSR towards customers and CSR towards the government. Hence, the social activities carried out by companies in relation to these elements will influence the level of employee involvement with the firm as explained by social identity theory (SIT). Research findings indicate that CSR towards employees has the most significant impact on employee engagement with the firm. This is mostly due to its association with career advancement, training prospects, equitable treatment and a favorable work environment. The influence of CSR on consumers is the second most significant as it is directly linked to the firm's image, thereby impacting employees' sense of pride in the organization. Corporate social responsibility (CSR) to stakeholders comes next which includes CSR to both social and non-social stakeholders followed by CSR to the government.

Ali, et al. [3] performed a study to analyze the impact of CSR on employee commitment to the firm. Additionally, they explored the relationship between social responsibility, employee engagement and organizational performance. The study used a sample size of 371 individuals employed in various industries in Pakistan. According to Ali, et al. [3], CSR initiatives by companies enhance employee engagement with the firm because CSR activities encompass actions that benefit both employees and their families. As firms increase their contributions to society, they simultaneously enhance their ability to attract future employees and enhance employee engagement levels. Studies indicate a positive relationship between CSR

and the level of commitment and involvement of employees with the firm. Positive corporate actions inspire employees to endorse the company to others, fostering a sense of pride and thus enhancing their productivity. Furthermore, implementing CSR practices would establish trustworthiness for firms among customers, investors, suppliers and the government. Subsequently, it exerts a beneficial impact on decision-making that favors enterprises. CSR also confers competitive advantages and consequently positively impacts the performance of organizations. Research findings indicate that CSR and employee involvement have a favorable impact on firm success. Furthermore, corporations can enhance employee engagement by advocating for socially advantageous endeavors. Activities may encompass identifying and addressing community needs, enhancing the work environment and employee benefits, producing high-quality products for clients and adhering closely to government rules. Engaging in these activities will have a good impact on the employee's commitment to the organization and their productivity, ultimately leading to increased operational efficiency in organizations.

Another study with more than 1,122 managers showed that CEOs believe that when businesses implement CSR well, businesses themselves will become more attractive to employees. Branco and Rodrigues [37] affirmed that CSR has a positive influence on the loyalty and engagement of employees. In a similar study with more than 2,000 employees of large companies in the US, the research results showed that the company's CSR activities actually strengthened employees' trust in the business and led to good OCB behaviors, reducing the turnover rate, thereby contributing to the increase in profits and operating results of the company [38].

Furthermore, Bozkurt and Bal [39] studied the relationship between CSR and OCB in the pharmaceutical, OCB, banking and fast-moving consumer goods (FMCG) sectors and both demonstrated a significant relationship between corporate social responsibility (CSR) initiatives and OCB.

There is not sufficient information in the hotel sector indicating that CSR affects employees' OCB. Thus, we developed the following hypotheses in the current study to examine the relationship between CSR and OCB in the hotel sector in light of the aforementioned considerations:

H1a: CSR towards employees (CSR1) positively influences organizational citizenship behavior (OCB).

H1b: CSR towards customers (CSR2) positively influences organizational citizenship behavior (OCB).

H1c: CSR towards the government (CSR3) positively influences organizational citizenship behavior (OCB).

H1d: CSR towards the community (CSR4) positively influences organizational citizenship behavior (OCB).

H1e: CSR towards the environment (CSR5) positively influences organizational citizenship behavior (OCB).

2.4. Influence of Corporate Social Responsibility on Job Satisfaction

Research has indicated that there is a favourable correlation between work satisfaction and employees' views or sentiments towards corporate social responsibility (CSR) initiatives. For example, Vitell and Davis [40] explored the direct relationship between the ethical environment of an enterprise and job satisfaction. These authors asserted that managers can increase employee job satisfaction by inspiring employees to perform ethical behaviors and reducing the likelihood that employees will have the opportunity to engage in unethical behaviors. A similar study by Schwepker Jr. [41] investigated the relationship between the ethical environment, job satisfaction, OCB and the intention to quit the job. Schwepker Jr. [41] showed that when the company's working environment promotes ethical behaviors, employees have higher job satisfaction, are more willing to perform OCB and have a reduced intention to quit the job. Similar studies by Ko, et al. [29]; Rupp, et al. [32] and Bhattacharya, et al. [42] in different research contexts such as Korea, Singapore or the US also showed results confirming the positive relationship between CSR and employee satisfaction in enterprises. Therefore, in this study, we hypothesized:

H2a: CSR towards employees (CSR1) positively influences employee job satisfaction (SAT).

H2b: CSR towards customers (CSR2) positively influences employee job satisfaction (SAT).

H2c: CSR towards the government (CSR3) positively influences employee job satisfaction (SAT).

H2d: CSR towards the community (CSR4) positively influences employee job satisfaction (SAT).

H2e: CSR towards the environment (CSR5) positively influences employee job satisfaction (SAT).

2.5. Mediating Role of Job Satisfaction on the Relationship between Corporate Social Responsibility and Organizational Citizenship Behavior

Previous studies have examined the mediating role of several factors on the relationship between CSR and OCB such as job engagement [43], ethical leadership [33, 44, 45], organizational identification and commitment [34, 46, 47].

Hence, this study posits that job satisfaction may impact the association between CSR and OCB. This proposition is based on previous research that has consistently demonstrated a positive correlation between CSR and job satisfaction [40, 48, 49] as well as between job satisfaction and OCB [28, 50]. This study posits that employees' perceptions of their organization's social responsibility towards both internal and external stakeholders lead to a rise in job satisfaction which in turn influences their extra-role behavior. Therefore, this study aims to examine whether employee work satisfaction serves as a mediating factor in the relationship between CSR activities and employee OCB. Several hypotheses were formulated as follows:

H3: Employee job satisfaction (SAT) positively influences organizational citizenship behavior (OCB).

H4a: Employee job satisfaction (SAT) mediates the relationship between CSR towards employees (CSR1) and organizational citizenship behavior (OCB).

H4b: Employee job satisfaction (SAT) mediates the relationship between CSR towards customers (CSR2) and organizational citizenship behavior (OCB).

H4c: Employee job satisfaction (SAT) mediates the relationship between CSR towards the government (CSR3) and organizational citizenship behavior (OCB).

H4d: Employee job satisfaction (SAT) mediates the relationship between CSR towards the community (CSR4) and organizational citizenship behavior (OCB).

H4e: Employee job satisfaction (SAT) mediates the relationship between CSR towards the environment (CSR5) and organizational citizenship behavior (OCB).

3. Methodology

3.1. Research Framework and Measurements

In the present study, we aim to test the relationship between CSR and OCB in a mediation model with job satisfaction.

Figure 1 shows our research framework.

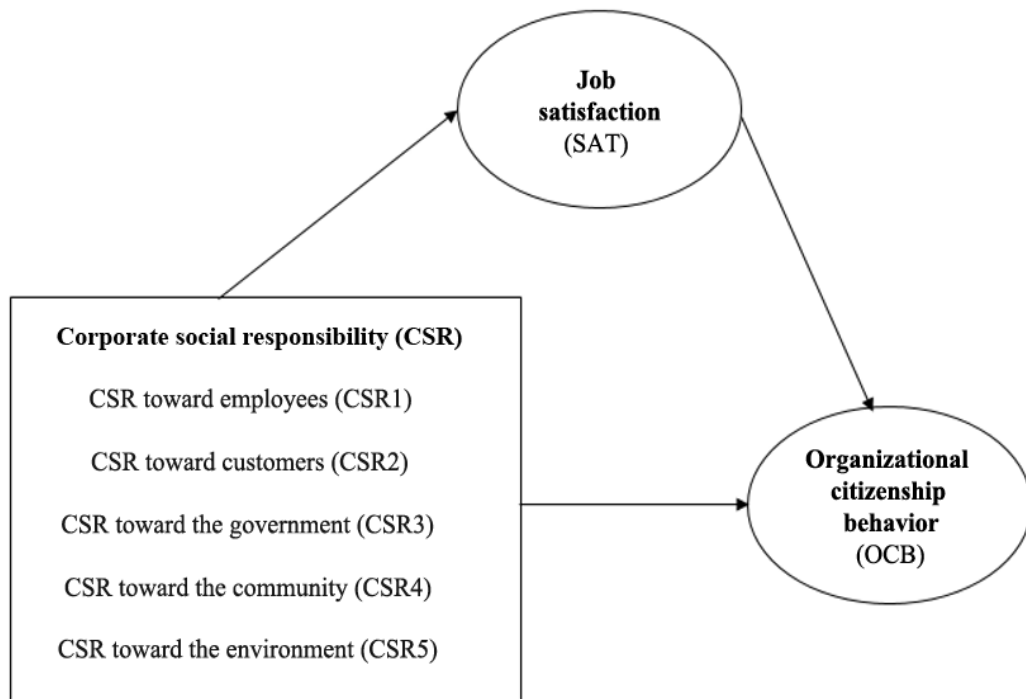


Figure 1. Research framework.

We used the results of expert interviews, industry features and our own adaptations of the prior measuring scales to create measures of corporate social responsibility (CSR), employee job satisfaction (SAT) and organizational citizenship behaviour (OCB).

According to the studies of [Turker \[2\]](#); [Aguilera, et al. \[51\]](#) and [Luu \[52\]](#), we combined scales from popular CSR standards around the world such as SA8000 and ISO26000 to measure CSR.

Furthermore, job satisfaction (SAT) measurement was adopted from [Aguilera, et al. \[51\]](#) and [Zhu, et al. \[53\]](#). Organizational citizenship behavior (OCB) was adapted from [Lee and Kim \[47\]](#); [Luu \[52\]](#) and [Ma, et al. \[54\]](#). Table 1 summarizes the measurements of this study.

Table 1. Measurements.

Measurement	Coding	Number of items	Source
CSR towards employees	CSR1	6	Aguilera, et al. [51] ; Turker [2] ; Bhattacharya, et al. [42] and Nguyen, et al. [55] , OHSAS18001; ISO26000.
CSR towards customers	CSR2	5	Maignan and Ferrell [56] and Sen, et al. [57]
CSR towards the government	CSR3	6	Cunningham [58] and Zheng and Zhang [59]
CSR towards the community	CSR4	4	Rupp, et al. [60] ; ISO26000.
CSR towards the environment	CSR5	5	Rodríguez and Cruz [61] ; Rupp, et al. [32] ; ISO26000.
Organizational citizenship behavior	OCB	5	Lee and Kim [47] ; Luu [52] and Ma, et al. [54]
Job satisfaction	SAT	7	Aguilera, et al. [51] and Zhu, et al. [53]

3.2. Participants

Potential respondents to our survey are employees working at Vietnamese hotels nationwide. The sample size is determined based on expectations about reliability, data analysis method, parameter estimation method and parameters to be estimated.

Regression analysis is the primary basis of this study; therefore choosing an appropriate sample size is essential to achieving the best results. For exploratory factor analysis, [Hair, et al. \[62\]](#) recommended that the minimal sample size for exploratory factor analysis be five times the number of observed variables in the research model.

Thus, the minimum sample size for this study is $43 \times 5 = 215$. The survey is designed in Google Forms and sent to hotels.

3.3. Data Analysis Strategy

SPSS 20 and AMOS software were employed to analyze the survey data. The reliability and validity of the scale were tested through the Cronbach alpha test and exploratory factor analysis (EFA). In this study, the Cronbach alpha reliability test is used to determine the reliability of the scales. The test criterion is that variables with a corrected item-total correlation less than 3 will be eliminated and Cronbach’s alpha coefficient must be higher than 0.6.

In addition, we performed EFA with the requirement that the maximum factor loading coefficient of each observed variable should be 0.45 or higher; Kaiser-Meyer-Olkin (KMO) ratio should be 0.5 or more and the Bartlett test should have statistical significance ($Sig < 0.05$). Finally, to test the research hypotheses, SEM analysis was performed to test the relationship between the variables in the research model.

4. Results and Discussions

4.1. Sample Profile

After 5 months, 375 valid questionnaires were collected. The sample profile is shown in [Table 2](#).

Table 2.
Sample profile.

Demographic factor	Number of respondents	Percentage (%)
Gender		
Male	195	52.0
Female	180	48.0
Position		
Division head/ deputy head	83	22.1
Team leader	104	27.8
Staff	188	50.1
Working experience		
Less than 1 year	10	2.7
From 1 to 3 years	89	23.7
From 3 to 6 years	101	26.9
Over 6 years	175	46.7
Age		
From 18 to 25 years old	17	4.5
From 26 to 35 years old	152	40.5
From 36 to 45 years old	160	42.7
Over 46 years old	46	12.3

4.2. Measurements: Reliability and Validity Test

We conducted an initial analysis that involved assessing the reliability and validity of the measurements. SmartPLS assessed the reliability of measurements using various parameters such as Cronbach’s alpha, outer item loadings, and composite reliability (CR).

The validity of measurements was assessed using the variance inflation factor (VIF), average variance extracted (AVE), the Fornell-Larcker test, the HTMT criterion test and R-square. [Table 3](#) indicated that certain item outer loadings fell below the threshold of 0.7. Consequently, these items were excluded from the analysis of the seven measurements, namely Em1, Cus5, Gov1, Gov2, Com1, Com2, Env1, Ocb5, Sat6, and Sat7. The conceptual framework includes seven measurement scales with Cronbach’s alpha values ranging from 0.783 to 0.860. Additionally, all CR values were above 0.8 indicating strong internal consistency and dependability. Furthermore, the Variance Inflation Factor (VIF) values for all items ranged from 1 to 3 which is below the recommended threshold of 5. Therefore, there is no occurrence of multicollinearity issues on any of the measurement scales. Moreover, the AVE values above 0.5 indicate the successful attainment of convergent validity.

Table 3.
Reliability and validity tests of measurements.

Constructs	Items	Loadings	VIF	Cronbach's alpha	Composite reliability (CR)	Average variance extracted (AVE)	Mean
CSR towards employees (CSR1)	Em2	0.691	1.357	0.733	0.734	0.483	3.240
	Em3	0.648	1.470				
	Em4	0.701	1.486				
	Em5	0.687	1.756				
	Em6	0.743	1.874				
CSR towards customers (CSR2)	Cus1	0.717	1.180	0.709	0.724	0.514	2.860
	Cus2	0.620	1.591				
	Cus3	0.711	1.657				
	Cus4	0.807	1.319				
CSR towards the government (CSR3)	Gov3	0.628	1.150	0.756	0.764	0.584	3.732
	Gov4	0.803	2.067				
	Gov5	0.872	2.245				
	Gov6	0.734	1.543				
CSR towards the community (CSR4)	Com3	0.773	1.286	0.655	0.655	0.592	3.428
	Com4	0.782	1.330				
	Com5	0.752	1.234				
CSR towards the environment (CSR5)	Env2	0.737	1.449	0.761	0.770	0.582	3.524
	Env3	0.727	1.449				
	Env4	0.755	1.463				
	Env5	0.829	1.671				
Organizational citizenship behavior (OCB)	Ocb1	0.809	1.720	0.787	0.788	0.612	3.609
	Ocb2	0.791	1.812				
	Ocb3	0.813	1.778				
	Ocb4	0.711	1.302				
Job satisfaction (SAT)	Sat1	0.797	2.092	0.896	0.899	0.706	3.485
	Sat2	0.857	2.582				
	Sat3	0.833	2.244				
	Sat4	0.852	2.864				
	Sat5	0.861	2.779				

Note: CR = Composite reliability, AVE = Average variance extracted. Recommended value: Cronbach's alpha ≥ 0.7 ; outer loading ≥ 0.7 ; VIF < 5 ; CR ≥ 0.65 ; AVE ≥ 0.5 .

The discriminant validity was assessed by the utilization of the Fornell-Larcker test and the HTMT criteria results. The details of the Fornell-Larcker test are presented in Table 4. According to Fornell and Larcker [63] and Hair, et al.'s [62], discriminant validity is deemed sufficient when the correlations between latent variables are less than the square root of the average variance extracted (AVE) for every endogenous variable. We evaluated the correlation coefficients in the pertinent rows and columns with the square root of the average variance extracted (AVE) on the diagonal to assess the discriminant validity of each construct. Table 4 displays the square root of the AVE for all 7 constructs with the values in bold ranging from 0.695 to 0.840. These values are greater than any of the correlation coefficients found in the vertical and horizontally related cells. The study provided evidence of discriminant validity among the 7 constructs.

Furthermore, the HTMT criterion test was performed in SmartPLS to assess the discriminant validity of the measurement scales. According to Table 4, the HTMT values for all components were lower than the threshold value of 0.85 indicating that the assessment scales in this investigation have adequate discriminant validity [64]. Table 4 provides confirmation of the validity of the measurement scales.

Table 4.
Measurement model: discriminant validity.

Variable	Fornell-Larcker criterion							HTMT criterion						
	CSR1	CSR2	CSR3	CSR4	CSR5	OCB	SAT	CSR1	CSR2	CSR3	CSR4	CSR5	OCB	SAT
CSR1	0.695													
CSR2	0.575	0.717						0.752						
CSR3	0.426	0.197	0.764					0.562	0.239					
CSR4	0.522	0.390	0.515	0.769				0.764	0.533	0.733				
CSR5	0.522	0.364	0.502	0.521	0.763			0.708	0.447	0.654	0.741			
OCB	0.360	0.294	0.340	0.341	0.484	0.782		0.462	0.335	0.433	0.470	0.615		
SAT	0.362	0.386	0.216	0.346	0.367	0.474	0.840	0.442	0.436	0.257	0.449	0.441	0.558	

4.3. Hypothesis Testing

We conducted a bootstrapping study to assess each variable's statistical significance in the structural model. Using the parallel processing option, we performed basic bootstrapping on 5000 subsamples using the SmartPLS programme. The confidence interval method is the Bias-Corrected and Accelerated (BCa) bootstrap with a two-tailed test type at a 0.05 significance level. Results are presented in Figure 2 and Table 5.

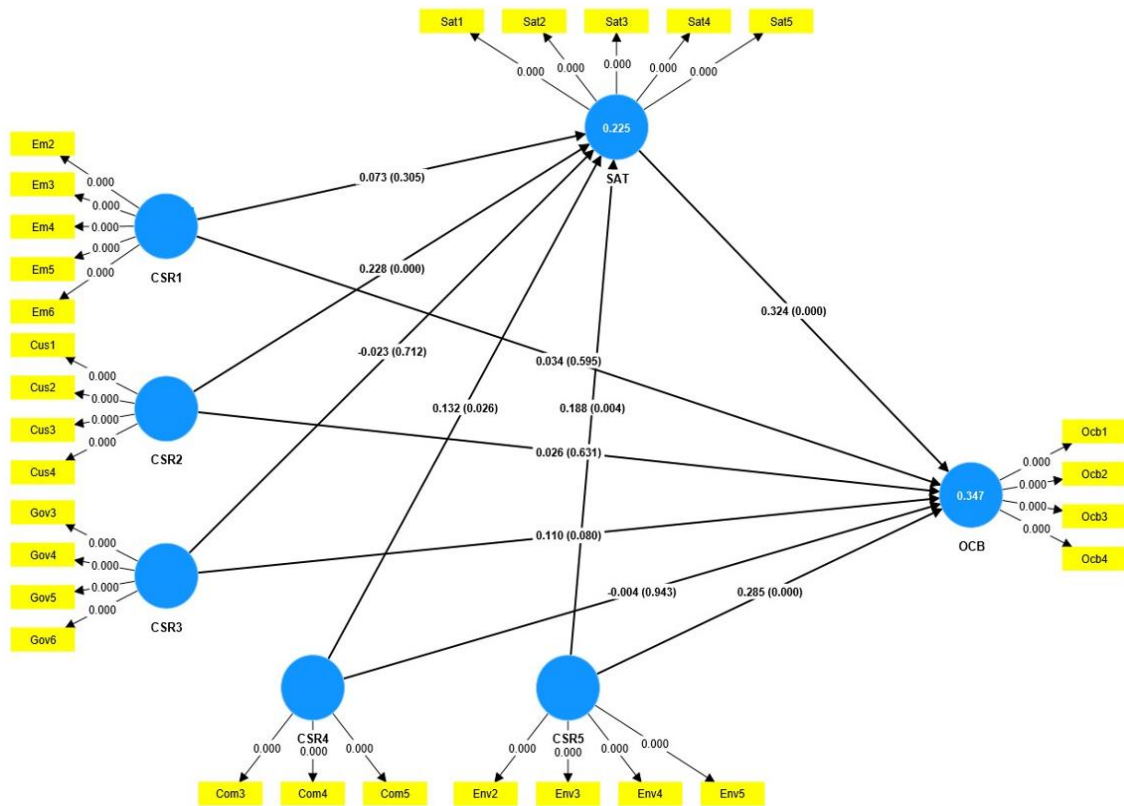


Figure 2. SEM analysis results.

The results of the SEM analysis of the structural model of the relationship between CSR, OCB and SAT are presented in Table 5.

Table 5. Hypothesis test results.

Path	β	f^2	T- value	P-value	Hypothesis	Result
Direct effect						
CSR1 → OCB	0.034	0.001	0.532	0.595	H1a	Rejected
CSR2 → OCB	0.026	0.001	0.480	0.631	H1b	Rejected
CSR3 → OCB	0.110	0.012	1.754	0.080	H1c	Rejected
CSR4 → OCB	-0.004	0.000	0.072	0.943	H1d	Rejected
CSR5 → OCB	0.285	0.071	4.761	0.000	H1e	Accepted
CSR1 → SAT	0.073	0.003	1.025	0.305	H2a	Rejected
CSR2 → SAT	0.228	0.043	4.071	0.000	H2b	Accepted
CSR3 → SAT	-0.023	0.000	0.370	0.712	H2c	Rejected
CSR4 → SAT	0.132	0.013	2.228	0.026	H2d	Accepted
CSR5 → SAT	0.188	0.027	2.872	0.004	H2e	Accepted
SAT → OCB	0.324	0.125	6.341	0.000	H3	Accepted
Indirect effect						
CSR1 → SAT → OCB	0.024		0.985	0.325	H4a	Rejected
CSR2 → SAT → OCB	0.074		3.316	0.001	H4b	Accepted (indirect, full mediation)
CSR3 → SAT → OCB	-0.007		0.365	0.715	H4c	Rejected
CSR4 → SAT → OCB	0.043		2.112	0.035	H4d	Accepted (indirect, full mediation)
CSR5 → SAT → OCB	0.061		2.631	0.009	H4e	Accepted (complementary and partial mediation)

Note: Significance level: $p < 0.05$; effect size: $0.02 \leq f^2 < 0.15$ (Small); $0.015 \leq f^2 < 0.35$ (Moderate and medium); $f^2 \geq 0.35$ (Large).

Table 5 shows that four CSR variables including CSR1, CSR2, CSR3 and CSR4 do not directly influence OCB. Thus, H1a, H1b, H1c and H1d were rejected. Acceptance of only H1e suggests that CSR5 had a direct and beneficial impact on OCB. Table 5 shows that there is no relationship between CSR and SAT indicating that CSR1 and CSR3 have no effect on SAT. As a result, H2a and H2c were rejected. Meanwhile, H2b, H2d and H2e were accepted as the p-values were smaller than 0.05 showing that CSR2, CSR4 and CSR5 directly affect SAT.

Furthermore, the indirect effect of CSR on OCB through SAT as a mediator was tested and presented in Table 5. H4a and H4c were rejected. The remaining three hypotheses were accepted confirming the role of SAT as a mediator in the relationship between CSR and OCB in the Vietnamese hotel industry.

4.4. Discussion

The hotels that participated in the survey indicated that their current CSR efforts are most successful when it comes to CSR towards the government ($\mu = 3.732$), the environment ($\mu = 3.524$), the community ($\mu = 3.428$), employees ($\mu = 3.240$), and customers ($\mu = 2.860$). It is evident that hotels are attempting to impose required CSR initiatives such as following the law generally and environmental standards specifically. CSR towards customers has not been identified as the priority direction of hotels. The results of this study are quite similar to the previous research of Levy and Park [24] and De Grosbois [65]. However, some studies on the tourism industry show that external CSR activities such as CSR towards the community, CSR towards customers are given more attention. Second, four hypotheses about the association between hotel CSR activities and staff organizational citizenship behaviours (OCB) were rejected. Only one hypothesis H1e was accepted because of the value of $p < 0.05$. This finding shows that only CSR towards the environment (CSR5) directly affects OCB. This result is similar to the findings of Kunda, et al. [66] who studied CSR in Turkish hotels, Khaskheli, et al. [67] in Pakistan, Newman, et al. [34] in China, Yoon and Lee [68] in the US. However, our findings contradict the result of Park [69] who confirmed that CSR towards the environment had no significant impact on South Korean travel service employee work engagement and OCB. This finding is attributed to the fact that CSR towards employees can be considered a mandatory thing that businesses must perform for employees. Therefore, when enterprises perform well in this group of CSR activities, it will not necessarily affect the increase in OCB among employees. Furthermore, this study's other findings reveal that OCB is not impacted by the relationship between CSR and the community. This outcome can be explained by the fact that staff engagement in CSR initiatives aimed at the hotel community has not yet been particularly high and that the outcomes of CSR implementation have not been extensively highlighted. Therefore, employees are often indifferent to information about CSR in the community. Consequently, their behaviors are not changing towards contributing more to businesses. In fact, the CSR activities of hotels towards the community also tend to focus on monetary donations for beneficiaries. Therefore, this type of CSR has not created a spillover effect among the company's staff. The findings in this study on the relationship between CSR in the community and OCB are not consistent with some studies by Schwepker Jr. [41]; Bozkurt and Bal [39] and Park [69]. Third, the relationship between CSR and employee job satisfaction was confirmed in this study with two rejected hypotheses (H2a and H2c) and three accepted hypotheses (H2b, H2d and H2e). Thus, it is insisted that CSR towards customers (CSR2), CSR towards the community (CSR4) and CSR towards the environment (CSR5) directly affect employee job satisfaction in the Vietnamese hotel industry. It is explained that these external CSR activities seem to be more explicated to the employees and they are also involved in these activities. Thus, when they perceive that their company is fulfilling these CSR activities, they are happier and more satisfied with their job. Our findings are in line with the studies of Celik [70] and Zhang, et al. [71]. Surprisingly, CSR towards employees (CSR1) and CSR towards the government (CSR3) do not affect employee job satisfaction. This finding is attributed to the proposition that employees might consider what hotels provide as inherent compensation for what they contribute to hotels as employees. Thus, they are not satisfied if there are more CSR activities toward them. Moreover, the obligations of hotels are to obey the laws and regulations of the government. Thus, being more responsible towards the government does not necessarily lead to higher job satisfaction. Fourth, employee job satisfaction (SAT) and organizational citizenship behavior (OCB) proved to have a positive relationship in this study. This finding indicates that when employees are more satisfied with their job, they are more willing to engage in extra role behaviors. Some studies such as Ko, et al. [29], Bozkurt and Bal [39] and Khaskheli, et al. [67] show similar results to our study.

Fifth, this study confirmed that employee job satisfaction (SAT) acts as a mediator in the relationship between CSR and OCB. In the Vietnamese hotel context, SAT fully mediated the relationship between CSR towards customers (CSR2), CSR towards the community (CSR4) and employee OCB. These findings mean that CSR2 and CSR4 do not lead to the willingness of hotel employees to take OCB unless they are satisfied with their job. Meanwhile, SAT partially mediates the relationship between CSR towards the environment (CSR5) and employee OCB. It is mentioned that hotel employees may not always participate in environmentally beneficial CSR activities such as employing environmentally friendly items and conserving electricity and water because they may not consider them to be CSR practices. They may think that these are regular actions that businesses perform to avoid waste in their operations. Therefore, these groups of CSR activities do not have much impact on employee satisfaction but have a direct impact on OCB. Our research results are similar to the research results of Kunda, et al. [66] in Turkey and Ismael and Yesiltas [72] in Iraq.

5. Implications, Limitations and Conclusion

5.1. Implications

In terms of theory, our study confirms the mediating role of job satisfaction in the relationship between CSR and OCB in a new research context, i.e. the Vietnamese hotel industry. In terms of practice, the present study highlights some implications for hotel managers. Employees have a crucial role in the success of organizations. Previous research has

demonstrated that when employees go above and beyond their regular duties, it can enhance the overall efficiency of the firm and the quality of service. This is particularly essential in the tourism and hospitality industries. It is observed that a large proportion of the employees in our sample are of young and early middle age. Thus, it is implied in our study that young employees in the hotel industry exhibit a strong interest in their organization's societal and environmental social activities. This interest leads them to actively participate in additional job-related behaviors. Organizations are advised that adhering to government laws and regulations as well as engaging in social and environmental activities is crucial for their effective functioning and the enhancement of their service quality. Consequently, there may be a rise in profitability and the production of long-term value. Hence, it is imperative for organizations to prioritize these endeavors by consistently engaging in communication with their employees through weekly newsletters, meetings, website updates and annual orientation sessions for newly hired personnel regarding their CSR initiatives. Furthermore, organizations should actively promote employee involvement in activities such as adopting eco-friendly practices.

5.2. Limitations and Suggestions for Future Research

Our study has some limitations. First, the convenient sampling method might affect the representativeness of the sample. Second, the study was limited to the hotel industry. Thus, the findings may not be generalized to other sectors. Therefore, this paper suggests future research could test our study model in other countries and consider other sectors to further test the generalizability of our study. Third, this study focuses on job satisfaction as one mediator in the relationship between CSR and OCB. However, there are more factors that might mediate or moderate the link between CSR and OCB. Thus, in the future, more factors should be considered in the research framework to have a more comprehensive investigation.

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