

Impacts of corporate social responsibility toward employees on employee motivation in enterprises: A case study in Vietnam

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ABSTRACT

The research aims to test the impact of corporate social responsibility toward employees on employee motivation in Vietnamese businesses. Based on 804 samples, results show that, besides the factors of opportunistic behavior, all factors of trust and social responsibility had positive impacts on employee motivation. In particular, the trust has the largest level of influence. The study also pointed out the opposite effect of the trust and social responsibility factors of enterprises toward employees on opportunistic behavior in enterprises. The authors propose a number of recommendations to increase employee motivation in businesses in emerging economies, including Vietnam.

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1. Introduction

Vietnamese enterprises are mostly small and medium-sized enterprises, with limited scope of operations, tattered small-scale operations and without clear business strategies leading to business performance of many corporates not as expected. There are many reasons for low labor productivity in corporates in Vietnam. The process of working under the direction of managers is often imposed, stereotyped, little innovation in thinking and ways of working. Moreover, managers in many cases do not pay adequate attention and support to employees. Besides, there are other reasons such as low quality of labor resources, limited awareness of labor, etc. This greatly affects the working motivation of employees and thereby influences their work in the corporate. The article researches the impact of corporate social responsibility on workers on employee's working motivation in corporates in emerging economies, including Vietnam. The main purpose of this study is to clarify the mediating role of trust factor and opportunistic behavior factor in the direct and indirect impact relationships of social responsibility and working motivation.

2. Literature review

The term corporate social responsibility (CSR) appeared more than 50 years ago, when Bowen published his book titled *Social Responsibilities of the Businessmen* (1953). According to Chakraborty (2015), the CSR term began to be popularized in the late 1960s after many multinational companies formed the concept of stakeholder, those who are affected by the activities of company or who own the company outside shareholders. However, since then, the term of corporate social responsibility is being understood in different ways. According to Carroll's research (1977) "The corporate social responsibility is the society's

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expectation in terms of economy, law, ethics and philanthropy for organizations at a given time". Carroll's corporate social responsibility model is known as the four-tiered pyramid with four main elements as discussed above. It can be said that this is considered as the most comprehensive and widespread model. Carroll's research has just stopped as a generalization of the definition of CSR as "the expectation of the whole society for businesses" in the mentioned areas, it has not gone into more specific aspects of CSR's internal content. According to Chandler (2001) "the corporate social responsibility is inherent in capacity and participation in activities to increase profits in the longest time possible". In the first approach, the corporate social responsibility is also approached in terms of social ethics for a long time. Ethical responsibilities are rules and values that are accepted by the society but have not been "coded" into the law. The ethical responsibilities are voluntary, but they are at the heart of CSR. These are subject to open issues and not specifically required with the level of commitment also depends on the moral responsibility of the business. This view is also found in many other legal systems in other countries; typically, the UK law states that "CSR is an action performed by businesses voluntarily, in addition to complying with the minimum legal requirements, to satisfy the competitive needs of businesses and the interests of the whole commune". This is the opinion of the real legal system being implementing by Vietnam; firstly, in each specific field, enterprises must comply with the minimum legal regulations, then the government will call for voluntary implementation of enterprises.

CSR is also understood simply as the economic responsibility of the enterprise. The studies are in agreement with this view, which is representative of Milton's representative theory (1970), which states that the enterprise has only one responsibility, which is to increase profits, enrich the enterprise and serve the interests of investors and owners of the enterprise. However, the research of Brown, Jr (2011) analyzed the sharp contrast between paying taxes to the state budget and the cost of compensation for damages caused by enterprises to the natural environment, workers, consumers or other stakeholders in the relationship with the enterprise. More specifically, from the perspective of protecting workers' rights, the enterprise's law violations such as wage arrears, delayed payment of wages, violations of the law on insurance regimes, etc. have resulted in economic losses being much larger than the tax paid by the enterprise as well as the expenses the enterprise has to spend to build and implement CSR. Obviously, if CSR is only the economic responsibility of the enterprise, it is not enough when considered from these angles. In addition, some research works share the same viewpoint that the corporate social responsibility is a charity responsibility and just by making charitable contributions, the enterprise has fulfilled its social responsibility. However, the reality has shown that, as concluded in the study of Chakraborty (2015), the charity responsibility is only "the tip of the iceberg". There is no meaning if the enterprise continues to violate the law despite making charitable contributions to the community and society. In the final approach, many other recent studies have focused on approaching the content of corporate social responsibility in terms of the law. Studies have shown that the corporate social responsibility does not end with economic activity, charitable contributions, but more importantly, the need to consider the legal perspective to understand that it is the responsibility binding businesses with other relevant groups of stakeholders (as mentioned in the previous section). That means that, in essence, CSR must be accessed from a legal perspective, must be considered as a form of legal responsibility and have to develop sanctions, institution or mechanisms to implement CSR. Many countries have institutionalized CSR content into other laws and regulations. Typically, India has promulgated legal regulations on CSR and Canada has applied mechanisms and policies to encourage and promote CSR implementation.. Regionally and internationally, CSR has also initially been established as a common practice, such as the United Nations Code of Conduct for Multinational Corporate Social Responsibility (UNGC), the Code of Conduct (CoC) and the Standard for Corporate Social Responsibility Assessment in Business (BSCI).

Maignan and Ferrell (2004) argue that a business is socially responsible in its decisions and activities to create and balance the different interests of individuals and organizations involved. Corporate social responsibility toward employees is tied to the employees' work-related requirements and the organization's ability to meet those requirements. Employees will most likely feel satisfied and motivated to work if they feel their expectations and organizational commitment to workers are met at a reasonable level. Carroll (1979) defines that corporate social responsibility includes social expectations of the economy, laws, ethics and philanthropy of organizations at a given time. According to Kotler and Lee (2005) "Social responsibility is a commitment to improving community welfare through voluntary business activities and contribution of enterprise resources". Within the scope of this study, CSR can be used according to the World Bank's CSR definition. Accordingly, "Corporate Social Responsibility (CSR) is the commitment of businesses to contribute to sustainable economic development, through activities to improve the quality of life of workers and their family members, for the community and the whole society, in a way that benefits both the business and the overall development of society" (Kotler & Lee, 2005). This concept points out two main aspects of CSR including responsibility toward the community and toward employees, in which responsibility toward employees is the content that needs to be implemented, firstly starting with internal problems of enterprises (Chakraborty, 2015). It can be seen that a revolution has really begun, marked by the management interest of the state and the government in efforts to build and develop CSR. To do this, it requires good management and coordination between the state and businesses. When the businesses pay attention to CSR investment and development not only because of pressure from the public, but also because they are aware of the roles and meanings of CSR, the effectiveness will really be worth the benefit or expenses that the businesses have spent. Cochran (2007) argues that CSR implementation can be found to benefit not only businesses economically but also the society about the meaning of sustainable development. If the business is profitable, providing stable income and life for employees and their families, as well as contributing to building a living environment and ensuring employees' rights, certainly, those things will contribute to the nation's economic stability. The economic foundation is the basis for creating stability in other aspects, especially in society, and thus leading to political stability. Therefore, it can be seen that awareness of the meaning, role or in other words, the benefits of CSR care, implementation and

development are really necessary, both as a basis for action and a solution to enhance the real effectiveness of CSR today. On the business side, the CSR implementation will bring benefits such as helping to enhance the image and brand of the business, increasing market share in the market and bringing more profits through increasing competitive advantages. CSR helps to establish a close relationship between the stakeholders of the businesses such as suppliers, customers, employees, communities through paying much attention to the interests of businesses. This stakeholder is satisfied and so the business can benefit from these close relationships. As the beneficiary of CSR implementation, employees will have more motivation and develop their capacity to effectively contribute their role in the success of the business.

In addition, CSR encourages businesses to ensure a good working environment for workers, to bring better work efficiency and higher labor productivity. This is because the businesses fully provide CSR regimes to employees including social security, labor safety, fair treatment, regular health care, etc. The close relationship between the businesses and workers helps better work efficiency and higher labor productivity. Consequently, this helps the businesses retain skilled employees, increase productivity, and even attract high quality workers. Finally, CSR helps to create the capacity and competitive advantage for businesses. If CSR is implemented well, it helps reduce labor accidents, reduce the rate of employee resignation and increase the number of skilled employees. These are all factors helping create a competitive advantage for businesses in terms of workforce. In terms of community and workers, it can be seen that an enterprise with CSR regime for the environment and for the benefit of workers naturally orient the attitude, interest and support of the community and workers. In consequence, this create a competitive advantage for the business. According to Crane et al. (2008), internal humanitarian policies of corporates such as equitable treatment of male and female workers, respect for differences and non-discrimination in labor are equal activities in labor. Since then, not only helps workers have stable incomes, at the same time, CSR also helps create a more humane social environment. In addition, the humanities policies for workers express their concerns about the important role of workers with the development of corporates that satisfy and orient consumer demand. All these factors help create a society with human values, when the rights of workers as well as human rights in general are concerned for development. Moreover, when the labor relationship between the parties creates a stable working environment, it will help create economic stability, leading to social stability. This is easily explained by the increase in the proportion of employed labor, which restricts social evils caused by unemployment. This stability is the basis for stabilizing the political system as well as other issues. Working motivation of workers is always a topic that many domestic and foreign researchers are interested in. Kinman (2001) argues that intrinsic motivation has both cognitive and emotional factors. They argue that there is a motivation to master (awareness) and curiosity (emotion) in individuals, and the key elements are combined with right to self-determination. On the contrary, they propose external motivation associated with an assessment of a predictive outcome. Social responsibility and employees' working motivation are always closely connected. According to Koh and Boo (2001), corporate social responsibility performance and employees' satisfaction are positive relationship. At the same time it helps workers have a strong attachment to the corporate and have motivation to stay longer with the corporate. This also affects the productivity of workers in the corporate (Mittal et al., 2008).

Employees are considered an essential asset in any corporate. Mittal et al. (2008) suggest that business's social responsibility has a positive impact on worker's productivity. Similarly, Chatman (1991) shows that new employees who have the standards that best match the values of the business feel satisfied, intended and have really stayed with the business for long. Maignan and Ferrell (2004) argue that a corporate is socially responsible in its decisions and activities to create and balance the various benefits of individuals and relevant organizations. The research of corporate social responsibility will often involve long-term benefits rather than immediate short-term benefits (Jenkins, 2006; Zairi & Peters, 2002). Thorne et al. (1993), Davidson and Worrell (1988), show that, if the corporate does not fulfill its social responsibility, its performance will be seriously reduced. Corporate social responsibility can also attract better employees (Greening & Turban, 2000; Turban & Greening, 1997) or increase the willingness of existing employees, which can improve financial results (Davis, 1973; McGuire et al., 1988; Waddock & Graves, 1997). Similarly, the research results of Maignan et al. (1999) point out that social responsibility plays an important role in improving employee organizational identification. Maignan and Ferrell (2004) argue that a corporate is socially responsible in its decisions and activities to create and balance the various benefits of individuals and relevant organizations. Corporate social responsibility toward employees is tied to the worker's job-related requirements and the organization's ability to meet those requirements. Employees will most likely feel satisfied and motivated to work if they feel that their expectations and organizational commitment to workers are met at a reasonable level. According to Hopkins (2003), one of the most obvious intangible benefits of engaging in corporate social responsibility is increased morale, loyalty and employee's satisfaction. Gond et al. (2010) clarified the impact of the implementation of social responsibility on workers' behaviors and attitudes. Harijanne (2010) analyzed the importance of social responsibility for employees. Research by Stawiski et al. (2010) confirm that investing in social responsibility initiatives of employees will have a positive impact on the willingness to participate in production and business activities, increase productivity and revenue for businesses. Hopkins (2007) emphasizes that CSR affects responsible conduct with internal and external business stakeholders. Nguyen Ngoc Thang (2010) proposed a process to guide the integration of human resource management policies with social responsibility toward employees in order to promote and create benefits for both businesses and society. through 7 specific steps: Vision on CSR strategy development; Develop internal code of conduct; Integrating plans and recruiting personnel with CSR; Orient and integrate training programs with CSR; Integrating remuneration and CSR regime; Integrating change management with CSR; Measure and evaluate CSR programs. Solomon and Hanson (1985) demonstrated that social responsibility-related activities improve employee morale. Lee et al. (2012) delving into the impact of social responsibility (CSR) with the results and quality of relationships shows that CSR has a great impact in building and maintaining Relationship between employer and employee.

The relationship between CSR and the needs of employees in a hierarchy of needs will bring many benefits to businesses such as attracting talent (Bauman & Skitka, 2012). Trust is one of the factors that create effectiveness in relationships. Maryer et al. (1995) believe that trust is when we put our belief to another, it is necessary to clarify the concept of trust in the relationship between trustees and believers. Guinot et al. (2014) argue that trust in an organization is a factor that has a positive impact on an organization's performance. In management activities, building trust is one of the essential factors, affecting the effectiveness of management decisions, and at the same time affecting the productivity of the organization. In the corporate structure, building trust between colleagues, and between employees and managers, organizations or vice versa is always a mandatory requirement for managers and employees in the enterprise.

Slack et al. (2015) suggest that corporate social responsibility (CSR) is a recognized and common part of business activity. Some of the regularly cited motives behind CSR are employee morale, recruitment and retention, with employees acknowledged as a key organizational stakeholder. Despite the importance of employees in relation to CSR, relatively few studies have examined their engagement with CSR and the impediments relevant to this engagement. This exploratory case study-based research addresses this paucity of attention, drawing on one to one interviews and observation in a large UK energy company. A diversity of engagement was found, ranging from employees who exhibited detachment from the CSR activities within the company, to those who were fully engaged with the CSR activities, and to others who were content with their own personal, but not organizational, engagement with CSR. A number of organizational context impediments, including poor communication, a perceived weak and low visibility of CSR culture, and lack of strategic alignment of CSR to business and personal objectives, served to explain this diversity of employee engagement. Social exchange theory is applied to help explore the volition that individual employees have towards their engagement with CSR activities, and to consider the implications of an implicit social, rather than explicit economic, contract between an organization and its employees in their engagement with CSR. Vveinhardt (2018) suggests that part describes the evaluation of corporate social responsibility according to such structural elements as behavior of a socially responsible organization and behavior of a socially responsible employee, splitting into smaller components in accordance with the criteria corporate social responsibility consists of. The chosen approach to the analysis of reactions of the employees of companies allows distinguishing the approach to corporate social responsibility in accordance with opinions of external stakeholders which are influenced by the communication strategies, often applied in the studies. This method of approach enables a more sensitive evaluation of the internal processes of the companies when carrying out the internal cuts in order to understand why the staff contributes or does not contribute to corporate social responsibility. This provides valuable knowledge on how to correct the strategy of the company. Koltsova et al. (2018) suggest that article deals to the concept of corporate social responsibility, which is considered within the framework of the marketing approach to the operation of the enterprise. The paper considers the historical, economic and methodological prerequisites for the emergence of this concept and the current problem that the use of this concept allows to solve.

Secchi and Bui (2018), this study uses a quasi-experimental design to investigate what happens to individual socially responsible attitudes when they are exposed to group dynamics. Findings show that group engagement increases individual attitudes toward social responsibility. We also found that individuals with low attitudes toward social responsibility are more likely to change their opinions when group members show more positive attitudes toward social responsibility. Conversely, individuals with high attitudes do not change much, independent of group characteristics. To better analyze the effect of group dynamics, the study proposes to split social responsibility into relative and absolute components. Findings show that relative social responsibility is correlated with but different from absolute social responsibility although the latter is more susceptible than the former to group dynamics. Marc Ingham (2019), after highlighting the similarities and complementarities between social innovations and responsible innovations, this article focuses on the opportunities they offer to businesses. Their strategic integration is a privileged means of exercising CSR and contributing to meeting the social and environmental challenges, especially those related to the demographic and ecological transition.

3. Research methodology

3.1 Hypothesis of study

Social responsibility is expressed in organizational culture, which integrates employee's value, trust, as well as ways of thinking and behaving (Rousseau, 1990).

H₁: Corporate social responsibility toward employees has a positive impact on employees' trust in Vietnamese enterprises.

Successful implementation of corporate social responsibility toward employees creates a stable mentality, long-term attachment and limitation of negative factors and individual opportunistic behavior in the organization. Proposed hypothesis is:

H₂: Corporate social responsibility toward workers has a opposite effect on the opportunistic behavior of employees in Vietnamese enterprises.

Most of the research results are of the same opinion that trust has a positive effect on business performance such as the research of Klein and Rai (2009). In fact, not all research has found a positive relationship between trust and business performance. According to Katsikeas et al. (2009), there is an impact relationship of opportunistic behavior on trust and thereby affecting the performance of organizations. Morgan and Hunt (1994) in their research have shown the opposite effect of opportunistic

behavior on trust in relationships marketing. With the development of the economy, the diversity of corporate types creates significant competitive pressure for organizations that want to survive and develop in a fluctuated market. In order to maintain our activities and achieve success, many organizations and individuals do not exclude individual and group opportunistic behaviors to create their own benefits, which has a significant impact on working motivation of other workers and the overall performance of the organization. Therefore, the hypothesis is formulated as below:

H3: Trust has a negative impact on the opportunistic behavior of employees in Vietnamese enterprises.

Backhaus et al. (2002) demonstrate that corporate social responsibility increases the attractiveness of a corporate to potential employees, the most influential areas of corporate social responsibility include: environmental issues, community relations and diverse policies. Mittal et al. (2008) suggest that corporate social responsibility has a positive impact on employee productivity. Employees feel more satisfied with the organization's reasonable values.

Corporate social responsibility toward employees is tied to employees' work-related requirements and the organization's ability to meet those requirements. Employees will most likely feel satisfied and motivated to work if they feel that their expectations and organizational commitment to them are met at a reasonable level. Therefore, the authors suggest the following hypothesis:

H4: Corporate social responsibility toward workers has a positive impact on employee's working motivation in Vietnamese enterprises.

In creating motivation, trust plays a particularly important role. Trust is a prerequisite element of successful leadership. A high level of trust of worker is related to the effectiveness of a leader's behaviour (Podsakoff et al., 1990). Bakiev (2013) argues that high performance through intermediaries are the relationships among trust, organizational cohesion, and organizational performance awareness that positively impact the performance of the organization. Trust and behavior have a positive influence on employee's satisfaction in the organization. The authors' research results also show that leaders' behavior directly affects employees' behaviors by showing their trust about the organization. Trust can be expressed at different levels of personal and organizational. This factor has a significant impact on the behavior and relationships between individuals and departments within the corporate. Therefore, the proposed hypothesis is:

H5: Trust has a positive impact on employee's working motivation in Vietnamese enterprises.

With the development of the economy, the diversity of business types creates significant competitive pressure for organizations that want to survive and develop in a fluctuated market. In order to maintain our activities and achieve success, many organizations and individuals do not exclude individual and group opportunistic behaviors to create their own benefits, which has a significant impact on working motivation of other workers and the overall performance of the organization. The group of authors proposed a hypothesis:

H6: Opportunistic behavior has the opposite impact on employee's working motivation in Vietnamese enterprises. (according to Fig. 1).

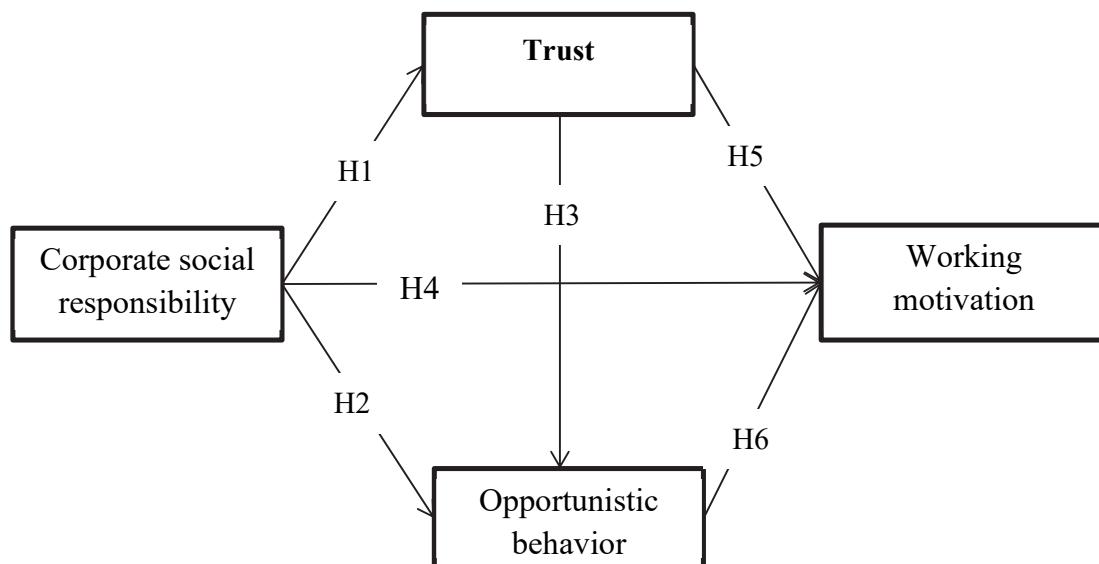


Fig. 1. Research model

3.2 Data analysis

Using quantitative research methods to test the measurement models and the relationship between the elements of the research model based on the theoretical overview and related research works. The article proposes a research model with independent variables including social responsibility, trust, opportunistic behavior and target variables as the business performance of the enterprises. Survey subjects are workers in enterprises in Vietnam. The sample selected by the non-probability sampling method is a convenient sampling, relatively stratified by provinces and localities to increase the representative of the sample. The data collection process is carried out in two ways: direct and online questionnaires distribution. The number of online questionnaires collected was 545, the number of available questionnaires was 503. In term of direct survey, the number of questionnaires issued was 600, the number of questionnaires collected was 423, the number of available questionnaires was 301. The total number of valid questionnaires used for analysis was 804. Based on the research of Hair et al. (1998) for reference to the expected sample size, the minimum sample size is 5 times the total number of observed variables. With the number of observations in the article is 21, the research scale consists of 804 samples to ensure analysis requirements (according to Table 1)

Table 1

List of variables and indicators

No.	Variable	Encoding	Indicator	Source
1	Corporate social responsibility for workers SR	SR 1	Encouraging workers to develop long-term skills and careers through assessment and training.	Modified application of measuring scale of Hopkins (2003) and Clarkson (1995)
		SR 2	Anti-discrimination in recruitment, training, promotions, salaries and bonuses.	
		SR 3	Creating a safe working environment and health care for workers.	
		SR 4	The salary of the enterprise compared to the average salary of the participating business sector.	
		SR 5	Taking care of spiritual life for workers	
2	Trust (TR)	T 1	Willing to share their thoughts and perceptions with colleagues in the company.	Modified application of measuring scale of Morgan and Hunt (1994)
		T 2	Superiors always believe in the ability to work of employees in the company.	
		T 3	The working environment in the company helps employees always trust each other.	
		T 4	There is an open, frank exchange of job knowledge among colleagues in the company.	
		T 5	Managing fair treatment with subordinates and employees.	
3	Opportunistic behavior (OB)	OB 1	Managers pursue their own interests in the process.	Modified application of measuring scale of Katsikeas et al (2009)
		OB 2	The relationship with colleagues is dominated by own interests.	
		OB 3	Individual opportunistic behavior exists in the process of working.	
		OB 4	High expectations about advancement at work.	
		OB 5	Work performance is governed by personal goals on and off the job.	
4	Working motivation (WM)	WM 1	Trying your best to get the work done despite the difficulties.	Modified application of measuring scale of Steers & Porter (1983)
		WM 2	Making every effort to complete the work for organizational goals.	
		WM 3	Getting excited about what you are doing.	
		WM 4	Thinking about your own work even at home.	
		WM 5	Trying your best not to make mistakes in the process of working.	
		WM 6	Willingness to start work early or stay late to finish the work.	

Research uses quantitative methods. Data after collection, are processed through SPSS and Amos. We first assessed the reliability of the measuring scale with Cronbach's Alpha value requirement > 0.7 . Next, the EFA discovery factor analysis research aimed at determining the "convergent value" and "discriminant value" of the measuring scale. Then, we use AMOS to assess the suitability of the research model through CFA test and finally the research examines the research hypotheses by analyzing SEM model. The research period is from April 2019 to November 2019.

4. Research results and discussion

Verification of the scale reliability

Analysis results of Cronbach's Alpha test show the reliability of the scale used in the analysis when Cronbach's Alpha coefficient of all variables is > 0.7 . However, the T5 indicator has a Cronbach's Alpha if Item Delete coefficient of 0.887, higher than the Cronbach's Alpha coefficient of the T variable (0.880). The WM2 indicator has a Cronbach's Alpha if Item Delete coefficient of 0.872, higher than the Cronbach's Alpha coefficient of the WM variable (0.807). As a result, to increase the scale appropriateness, the research conducted NT5 and WM2 indicators (according to table 2).

Table 2

Evaluation of the scale reliability through Cronbach Alpha coefficient

Ord.	Variable	Symbol	Cronbach Alpha coefficient
1	Social Responsibilities	SR	0.883
2	Trust	T	0.887
3	Opportunistic behavior	OB	0.808
4	Working motivation	WM	0.872

EFA analysis

After carrying out the test of the scale appropriateness, the research conducted the Exploratory Factor Analysis (EFA). The analysis process is conducted for both independent variables and dependent variables. It can be shown from the analysis results that the data are eligible for analysis due to Factor Loading > 0.5 and the satisfaction of two conditions which are “Convergent validity” (observed variables converge on the same factor) and “Discriminant validity” (observed variables belonging to one factor are distinguished from the other factor) (according to Table 3).

Table 3
Analysis results of EFA factor

EFA analysis	KMO coefficient	P-value	Average Variance Extracted	Factor Loading	Conclusion
Independent variable	0.847	0.000	66.313	All are >0.5	Meeting analysis requirements
Goal variable (WM)	0.852	0.000	66.174	All are >0.5	Meeting analysis requirements

CFA analysis

Analysis results show the appropriateness of the measurement model. Chi – square = 569,976, df = 146, Chi – square / df = 3,904 (<5), P = 0.000, GFI = 0.929 (> 0.9), TLI = 0.935 (> 0.9), CFI = 0.945 (> 0.9), RMSEA = 0.060 (<0.08).

Analysis of Structural Equation Modeling (SEM)

Conducting the SEM analysis for the research model, we have found that the general indicators are satisfactory. Specifically, Chi – square = 569,976, df = 146, Chi – square / df = 3,904 (<5), P = 0.000, GFI = 0.929 (> 0.9), TLI = 0.935 (> 0.9), CFI = 0.945 (> 0.9), RMSEA = 0.060 (<0.08) (According to the Fig. 2)

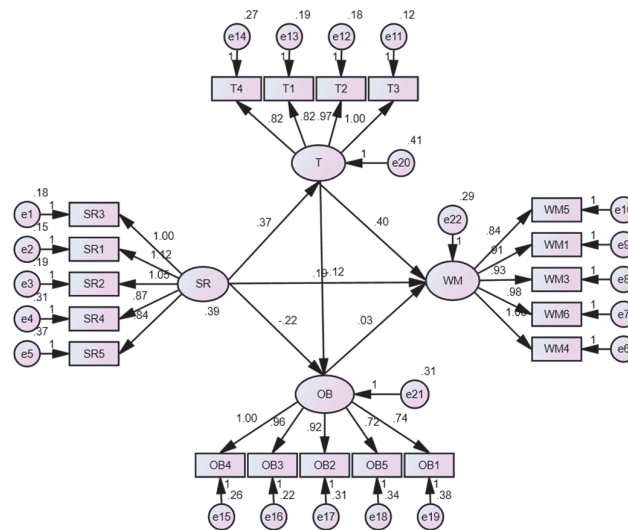


Fig. 2. SEM analysis

Estimated results of relationships in the model show that the research model is appropriate for the deployment. Except for H6 hypothesis is not accepted due to significance level $p = 0.546 (> 0.05)$, which means that opportunistic behavior has no impact on the working motivation of employees at Vietnamese enterprises. The remaining hypotheses with significance level of $p < 0.05$ are accepted. Specifically, the H1 hypothesis, weighted at 0.349, indicates a positive impact of social responsibilities on the trust of employees at Vietnamese enterprises. Corresponding to research results of related works such as Rousseau (1990), Harijanne (2010), etc., the H2, H3 hypotheses have significance level of $P < 0.05$ and weight of -0.222 and -0.117 (both of them are < 0), demonstrating the opposite impact of social responsibilities and trust on the opportunistic behavior of employees at Vietnamese enterprises.

H1, H2, H4 hypotheses are accepted with significance level $P < 0.05$, reflecting the appropriateness of the research theoretical points, corresponding to results of related research works such as Morgan and Hunt (1994) in researching marketing activities of relationships, Podsakoff et al. (1990) with the view that a high level of employees' trust is related to the effectiveness of a leader's behaviors, or Si and Li (2012) considering that organizational coherence play an intermediate role in the relationship between practical human resource management and employee behavior. This result is similar to those of Katsikeas et al. (2009), Morgan and Hunt (1994), etc. Building trust and effectively implementing social responsibility activities for employees have a positive impact, creating a stable mentality, peace of mind for employees in performing the work, promoting productivity and working spirit. From that point, individualist acts and negative labor behaviors can be restricted.

For H4 and H5 hypotheses testing the impact of factors on employees' working motivation, the hypotheses with significance level of $P < 0.05$ and positive coefficient reflect the positive impact of these factors on the working motivation of employees at Vietnamese enterprises. In particular, with the weight of 0.401, the trust factor has the greatest influence. The next one is social responsibilities (0.192). This result is similar to those of previous researches when the majority of research findings agree that trust and social responsibility have a positive influence on employees' working motivation. (Mittal et al, 2008; Hopkins, 2003, etc.) Thus, the research shows that not only does the corporate social responsibility for employees have direct impact, but it also has an indirect impact on employees' working motivation through trust factor. This is also a very important implication for managers to offer more effective solutions towards improving work motivation and efficiency of labor productivity (according to Table 4).

Table 4
SEM analysis results for relationships in the model

Hypothesis	Relationships	Weight	S.E.	C.R.	P	Conclusion
H1	T ← SR	0.369	0.042	8.751	0.000	Approved
H2	OB ← SR	-0.222	0.041	-5.410	0.000	Approved
H3	OB ← T	-0.117	0.037	-3.188	0.001	Approved
H4	WM ← SR	0.192	0.040	4.752	0.000	Approved
H5	WM ← T	0.401	0.038	10.598	0.000	Approved
H6	WM ← OB	0.025	0.042	0.603	0.546	Rejected

Analysis of Descriptive Statistics

The research shows the importance of corporate social responsibility toward employees in the direct and indirect impact on the working motivation of employees at Vietnamese enterprises. In addition, the determination of the average value also indicates the reality of each factor in this research for managers and operational efficiency of enterprises. With the highest average value among the researched variables included in the model of 3.8012, the working motivation of employees in Vietnamese enterprises is quite high. However, this indicator is still at a relative level compared to enterprises of countries in the region. At the same time, there is an obvious difference in labor dynamics between different types of enterprises and economic sectors. State-owned enterprises have higher protection regimes but their management and operation manner is not really appropriate, leading to the working motivation of most employees here is considerably less than that of private enterprises. In addition, among the variables included in the mode, the mean value of the opportunistic behavior variable has the lowest value of 2.2060; however, it has a tendency to increasingly rise in enterprises and this indicator is still at a rather high (> 2) level, which prove that a significant part of the labor force in Vietnamese enterprises is still largely dominated by individualism at work. High pressure of work and life leads to a large number of negative behaviors, self-seeking, affecting professional ethics. Through that, there is a significant influence on the productivity and overall performance of the organization (according to table 5).

Table 5
Analysis of Descriptive Statistics of variable values

Variable	N	Minimum	Maximum	Mean	Std. Deviation
WM	804	1.00	5.00	3.8012	0.63281
SR	804	1.00	5.00	3.6117	0.64695
T	804	1.00	5.00	3.7301	0.65540
OB	804	1.00	4.80	2.2060	0.56811

5. Conclusions and recommendations

The research is conducted to test the impact of corporate social responsibility toward employees on the working motivation of employees in Vietnamese enterprises through intermediate factors: trust and opportunistic behavior. Results show that in addition to the direct impact, social responsibility also has an indirect impact on the working motivation through the trust of employees in the enterprise which is an intermediate factor. Moreover, the research also pointed out the negative impact of trust and social responsibility on opportunistic behavior in enterprises. Based on the research results, the authors propose some following recommendations:

Firstly, regarding the trust factor, it is necessary to create a friendly working environment in the company, encourage the open and frank sharing of information among colleagues. Building good relationships and trust between members of the organization is also needed. Furthermore, managers should also show their trust in the working ability of employees. For qualified employees, it is advisable to enable them to participate more in important work, contribute to the process of developing policies, decisions of the organization's goals to promote the capacity and strong points of employees. In addition to reasonable supervision, there should be policies to motivate and encourage the effective working process of employees in different manners, in accordance with the needs and desires of employees as well as the ability of the organization. Besides, in order to create the trust of employees in the enterprises, managers need to treat all employees in the organization equally in terms of performance result evaluation, policies and remuneration for employees, management processes as well as attitudes towards employees.

Secondly, regarding the social responsibility factor toward employees, enterprises need to encourage employees to develop their skills and careers for a long term through appropriate work evaluation activities, create opportunities for employees to be entitled to training and development of occupational skills. It is essential to create opportunities for employees in the company to develop their expertise and the highest creativity at work. At the same time, enterprises also need to encourage employees based on effective empowerment and authorization policies, ensuring the equity and on the basis of their employees' abilities, contributions and effort. Discrimination in all management activities and labor policies should be avoided, from recruitment, labor relations, allowances, etc. Furthermore, it is important to create a safe working environment and health care for employees. The spiritual life for employees should also be cared. In addition, enterprises should pay attention to the training and development of employees' capacity. Last but not least, enterprises need to take more care to the opportunistic behaviors of individuals in the organization. It is necessary to develop specific targets for managers and employees in each unit, encourage employees to do their jobs well by fair evaluation, achievement recognition and reasonable motivation creation regimes. Enterprises also need to strengthen their control activities to limit self-seeking behaviors and attitude of reliance on others in works.

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Abbreviation

AMOS: Analysis of MOment Structures

CSR: Social Responsibilities of the Businessmen

CoC: Code of Conduct

CFA: Factor analysis

BSCI: Standard for Corporate Social Responsibility Assessment in business

SEM: Structural Equation Modeling

EFA: Discovery factor analysis

UK: United Kingdom

UNGC: United Nations Code of Conduct for Multinational Corporate Social Responsibility

