



## CORPORATE SOCIAL RESPONSIBILITY AND EMPLOYEE CITIZENSHIP BEHAVIOR: THE DISTINCT MODERATING ROLE OF RESPONSIBLE LEADERSHIP

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ARTICLE INFO	ABSTRACT
<p>DOI: 10.52932/jfmr.v3i5ene.1117</p> <p><i>Received:</i> October 02, 2025</p> <p><i>Accepted:</i> October 29, 2025</p> <p><i>Published:</i> November 25, 2025</p> <p><b>Keywords:</b> Corporate social responsibility; Hotels; Organizational citizenship behavior; Responsible leadership; Social exchange theory.</p> <p><b>JEL codes:</b> M14, J53, L83</p>	<p>This study investigates the effect of perceived corporate social responsibility (CSR) on employees' organizational citizenship behavior and explores the moderating role of responsible leadership in the context of the luxury hotel industry in Vietnam. A quantitative research design was employed using partial least squares structural equation modeling (PLS-SEM). Data were collected from 553 employees working in 21 five-star hotels in Vietnam. The results reveal that perceived corporate social responsibility positively influences both dimensions of organizational citizenship behavior: individual-directed (OCB_I) and organization-directed (OCB_O). However, perceived corporate social responsibility exerts a significantly stronger impact on OCB_O than on OCB_I. Moreover, responsible leadership demonstrates a selective moderating effect: it significantly strengthens the relationship between corporate social responsibility and OCB_O, while showing no significant influence on the corporate social responsibility - OCB_I link. The study contributes to the literature by simultaneously examining two distinct dimensions of organizational citizenship behavior, identifying the selective moderating role of responsible leadership, and extending corporate social responsibility-organizational citizenship behavior research to an emerging Asian context. These findings enrich the understanding of how corporate social responsibility perceptions translate into different forms of employee extra-role behaviors and highlight the contextual importance of leadership in the social exchange process. From this results, management implications have been proposed to effectively promote the hotel's corporate social responsibility policy and human resource management.</p>

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## 1. Introduction

In the context of globalization and increasing demands for sustainable development, corporate social responsibility has emerged as a strategic pillar in modern management. Corporate social responsibility not only enhances a firm's image and reputation among customers and the community but also generates internal value by positively influencing employees, a key stakeholder group critical to the organization's long-term success (Aguinis & Glavas, 2019; Trinh et al., 2025). One of the most significant behavioral outcomes associated with corporate social responsibility is organizational citizenship behavior, which refers to voluntary actions that go beyond formal job descriptions and contribute to organizational effectiveness and competitiveness (Organ, 1988). A substantial body of empirical research has confirmed that corporate social responsibility perceptions positively affect organizational citizenship behavior. For instance, Newman et al. (2015) demonstrated that corporate social responsibility promotes organizational citizenship behavior through job satisfaction and organizational identification. More recently, Bogan & Dedeoglu (2020) indicated that corporate social responsibility can foster organizational pride, thereby encouraging employees to engage in greater organizational citizenship behaviors. Similarly, a study conducted in China by (Tang et al., 2024) revealed that corporate social responsibility enhances organizational citizenship behavior by strengthening job satisfaction. These findings collectively suggest that corporate social responsibility plays a pivotal role in encouraging employees not only to support their colleagues but also to commit to the broader development of the organization (Williams & Anderson, 1991).

Although the relationship between corporate social responsibility (CSR) and organizational

citizenship behavior (OCB) has been widely studied, several gaps remain. Most previous studies have treated organizational citizenship behavior as a single construct, overlooking the distinction between organization-directed (OCB\_O) and individual-directed (OCB\_I) behaviors (Kim et al., 2018; Podsakoff et al., 2009). Besides, the impact of corporate social responsibility on organizational citizenship behavior is not always strong or consistent. A contextual factor that may determine the effectiveness of this relationship is responsible leadership (RL). Responsible leadership is defined as a leadership style that emphasizes balancing stakeholder interests, transparency, and sustainability orientation (Maak & Pless, 2006). When leaders demonstrate responsibility and commitment to social values, employees are more likely to trust the authenticity of corporate social responsibility activities, thereby responding with organizational citizenship behaviors directed both toward individuals and toward the organization. Conversely, in the absence of RL, corporate social responsibility may be perceived as a superficial activity, which diminishes its positive influence on employees (Voegtlin et al., 2020). Although some recent studies have examined RL in relation to corporate social responsibility and employee behavior (Pless et al., 2021), evidence regarding the moderating role of RL in the corporate social responsibility-organizational citizenship behavior relationship remains limited, particularly in service industries that are highly dependent on human resources. In addition, the majority of corporate social responsibility-organizational citizenship behavior research has been conducted in Western contexts, while empirical evidence from Asian emerging economies such as Vietnam is still limited (Farooq et al., 2019). To address these gaps, this study examines the differential effects of perceived corporate social responsibility on OCB\_O and OCB\_I, explores the selective

moderating role of responsible leadership, and extends corporate social responsibility-organizational citizenship behavior research to the Vietnamese hospitality industry. From a theoretical standpoint, this study contributes to extending the application of social exchange theory by elucidating the socio-psychological mechanisms underlying the corporate social responsibility-organizational citizenship behavior link and clarifying the role of leadership style in amplifying corporate social responsibility's effects. From a practical perspective, the findings provide valuable implications for managers by highlighting the importance of integrating corporate social responsibility initiatives with the development of responsible leadership as a comprehensive strategy to foster organizational citizenship behaviors and enhance sustainable competitiveness.

## **2. Literature review and theoretical background**

### **2.1. Literature review**

Over the past decade, the relationship between corporate social responsibility and employees' organizational citizenship behavior has attracted extensive scholarly attention, particularly within the hospitality industry. Seminal studies such as Fu et al. (2014), Islam et al. (2016), Hur et al. (2019) and Wan et al. (2020) have consistently demonstrated that corporate social responsibility exerts a positive influence on organizational citizenship behavior through various mediating mechanisms, including job satisfaction, organizational commitment, and organizational pride. Specifically, Bogan & Dedeoglu (2020) confirmed that corporate social responsibility enhances employees' organizational pride, thereby fostering greater discretionary citizenship behaviors. Similarly, Wong et al. (2022) found that corporate social responsibility influences organizational

citizenship behavior through job satisfaction, while Guzzo et al. (2022) highlighted the mediating roles of gratitude and compassion as key psychological mechanisms. However, not all studies have reported consistent findings. Hameli et al. (2025) suggested that in developing-country contexts, corporate social responsibility does not always lead to higher organizational citizenship behavior, indicating that the strength of this relationship may depend heavily on cultural, contextual, and industry-specific factors.

Furthermore, recent studies emphasize that corporate social responsibility is a multidimensional construct encompassing responsibilities toward employees, customers, communities, and the environment (Carroll, 1991; Park & Levy, 2014). Likewise, organizational citizenship behavior has been conceptualized along two primary dimensions: organizational citizenship behavior directed toward individuals (OCB\_I) and organizational citizenship behavior directed toward the organization (OCB\_O) (Williams & Anderson, 1991). Nevertheless, most previous research has treated organizational citizenship behavior as a unidimensional construct, without distinguishing between its interpersonal and organizational forms. This limitation hinders a more nuanced understanding of how corporate social responsibility may differentially influence various aspects of employee citizenship behavior.

A growing stream of research has begun to explore the role of responsible leadership (RL) in shaping the corporate social responsibility-employee behavior relationship. According to Voegtlin et al. (2020) and Mittal and Dhar (2016), responsible leaders exhibit fairness, transparency, and stakeholder orientation, which help inspire employees and reinforce their trust in the authenticity of corporate social responsibility initiatives. However,

existing studies have primarily acknowledged RL as a general moderating factor, without examining how it may differently affect OCB\_I and OCB\_O, a critical gap that warrants further investigation, especially in people-intensive service industries such as hospitality.

In Vietnam, research on the corporate social responsibility-organizational citizenship behavior relationship remains limited and fragmented. Luu (2017) was among the first to demonstrate that corporate social responsibility influences hotel employees' environmental citizenship behavior through entrepreneurial spirit and leadership style. Other study such as Vu et al. (2024) also confirmed the positive impact of corporate social responsibility, particularly environmental corporate social responsibility, on employees' organizational citizenship behavior. Nevertheless, these works largely conceptualized organizational citizenship behavior as a single construct and did not examine the moderating effect of responsible leadership. Accordingly, there remains a significant research gap in clarifying the differentiated mechanisms through which corporate social responsibility affects OCB\_I and OCB\_O, as well as identifying the conditions under which responsible leadership can strengthen this relationship within the hospitality industry.

## ***2.2. Key concepts and foundational theory***

Corporate social responsibility is understood as firms' voluntary commitments and actions aimed at contributing to sustainable development, going beyond legal compliance and short-term economic interests (Carroll, 1991). Corporate social responsibility is not a unitary concept but rather a multidimensional construct encompassing various aspects. According to Carroll (1991), corporate social responsibility consists of four dimensions: economic, legal, ethical, and philanthropic responsibilities. However, in contemporary

contexts, the stakeholder-based approach has become more widely adopted for measuring corporate social responsibility's multidimensionality. This perspective emphasizes that firms must be responsible toward multiple stakeholder groups, including employees, customers, communities, the environment, and shareholders/investors (Turker, 2009). Owing to its multidimensional nature, corporate social responsibility has evolved into a comprehensive framework that reflects a firm's commitment to both external and internal stakeholders, while also laying the foundation for numerous positive outcomes at both organizational and individual levels.

Organizational citizenship behavior is defined as employees' voluntary actions that are not formally prescribed in job descriptions but contribute to improving organizational effectiveness (Organ, 1988). Organizational citizenship behavior reflects employees' willingness to go beyond minimum requirements, demonstrating commitment and a sense of responsibility toward both colleagues and the organization. Following the approach of Williams & Anderson (1991), organizational citizenship behavior can be categorized into two main dimensions: OCB\_I (organizational citizenship behavior directed toward individuals) and OCB\_O (organizational citizenship behavior directed toward the organization). OCB\_I encompasses behaviors that provide direct support to coworkers, such as offering help during difficulties, assisting newcomers, or collaborating in team tasks. In contrast, OCB\_O reflects behaviors aimed at the organization's collective interests, including compliance with rules, protecting organizational assets, actively participating in group activities, or proposing initiatives to enhance efficiency. Both dimensions of organizational citizenship behavior are essential for fostering a positive work environment and strengthening the organization's sustainable competitiveness.



Social exchange theory, introduced by Blau (1964), is one of the key theoretical foundations for explaining the relationship between organizations and employees. At its core, SET is built upon the principle of reciprocity, whereby positive actions from one party generate a sense of obligation and motivation for the other party to respond with corresponding positive behaviors. In organizational contexts, when employees perceive that their company cares for them, provides support, and engages in socially responsible activities benefiting both society and employees themselves, they tend to view the relationship as fair and meaningful. This perception encourages them to engage in behaviors that extend beyond formal job requirements, such as organizational citizenship behaviors, as a way to reciprocate the benefits they receive. Accordingly, SET has been widely applied to explain the psychological and social mechanisms underlying the link between corporate social responsibility practices and employees' voluntary, positive behaviors (Cropanzano & Mitchell, 2005; Rupp et al., 2006).

According to Aquino & Reed II (2002), moral identity is the extent to which moral qualities like justice, kindness, and honesty are fundamental to a person's self-concept. It shows how individuals identify themselves morally and how hard they work to keep their moral principles and self-perception consistent. Even in the absence of outside rewards, people who have a strong moral identity feel a psychological urge to behave in ways that uphold this moral self, exhibiting prosocial and moral behavior (Stets & Carter, 2011). In organizational contexts, moral identity serves as an internal motivational force that links moral cognition with moral action, shaping how employees respond to the ethical climate of their organization. When employees perceive that their organization upholds socially

responsible and ethical values, such as through corporate social responsibility activities, these perceptions can strengthen their moral identity and encourage helping, empathy, and cooperation toward others in the workplace.

### **2.3. Research hypotheses and research model**

#### *2.3.1. The relationship between perceived corporate social responsibility and organizational citizenship behavior*

The relationship between corporate social responsibility and organizational citizenship behavior has received substantial scholarly attention in recent years, with ample evidence confirming the positive influence of corporate social responsibility on organizational citizenship behavior (Boğan & Sarıışık, 2020; Wang et al., 2020a; Wong et al., 2022). Drawing upon social exchange theory (Blau, 1964; Gouldner, 1960), employees tend to reciprocate the benefits they perceive from their organization through discretionary behaviors that go beyond formal job requirements (Cropanzano & Mitchell, 2005). However, the effects of corporate social responsibility may differ across two forms of organizational citizenship behavior: individual-directed and organization-directed.

With respect to OCB\_I, corporate social responsibility practices can enhance employees' perceptions of fairness, support, and respect within the workplace. These perceptions foster positive socio-emotional states, encouraging employees to engage in behaviors that benefit colleagues, such as offering help, providing guidance, or collaborating effectively (Shen et al., 2020). Empirical evidence further indicates that corporate social responsibility motivates employees to demonstrate proactive and supportive behaviors, which represent the essence of OCB\_I (Hur et al., 2019). Furthermore, Moral Identity Theory offers a different theoretical viewpoint to explain how

perceived corporate social responsibility affects OCB\_I. Moral identity is the degree to which a person's self-concept revolves around moral qualities like justice, kindness, and honesty (Aquino & Reed, 2002; Stets & Carter, 2011). When workers believe their company is socially conscious, they absorb these moral principles, fortifying their moral identity and inspiring them to behave morally. Therefore, corporate social responsibility can encourage employee cooperation, empathy, and interpersonal assistance behaviors that define OCB\_I.

Regarding OCB\_O, corporate social responsibility initiatives also cultivate organizational pride and strengthen employees' identification with the organization. When employees perceive their organization as socially responsible, they are more inclined to act in ways that safeguard and advance their collective interests. Such behaviors include adhering to rules, protecting organizational resources, and participating actively in improvement efforts (Guzzo et al., 2020; Wang et al., 2020). This is consistent with the logic of SET that directly benefit the organization as a whole. In summary, corporate social responsibility serves as an important antecedent of both forms of organizational citizenship behavior, encouraging employees to support colleagues and to contribute to organizational effectiveness, albeit through distinct psychological mechanisms. Based on this reasoning, the following hypothesis is proposed:

*Hypothesis H1:* Perceived corporate social responsibility positively influences organizational citizenship behavior directed toward individuals.

*Hypothesis H2:* Perceived corporate social responsibility positively influences organizational citizenship behavior directed toward the organization.

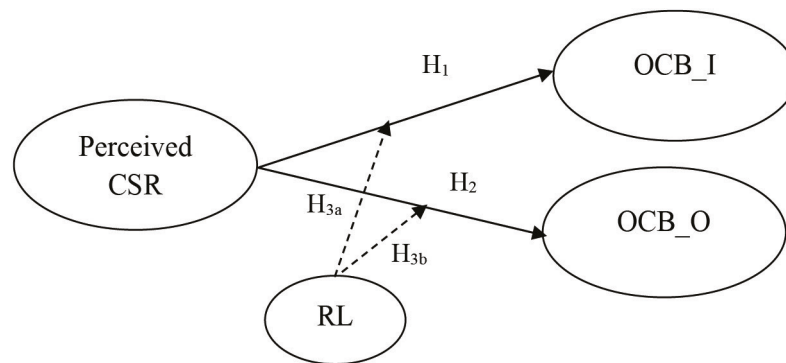
### 2.3.2. *The moderating role of responsible leadership*

Within organizational contexts, responsible leadership is understood as a leadership style that emphasizes balancing stakeholder interests, transparency, and sustainability orientation (Maak & Pless, 2006). Responsible leaders not only implement corporate social responsibility at the strategic level but also serve as a bridge that enables employees to recognize the value and significance of corporate social responsibility initiatives.

According to social exchange theory, employees are more likely to reciprocate positively when they perceive genuine goodwill and concern from their organization. However, the extent of such reciprocity is largely shaped by how leaders communicate and actualize corporate social responsibility. When supervisors demonstrate responsible leadership, corporate social responsibility is not merely a macro-level policy but is translated into tangible, fair, and meaningful practices for employees (Tourigny et al., 2019; Mittal & Dhar, 2016). This enhances trust, alignment, and motivation, prompting employees to reciprocate with organizational citizenship behavior, both at the individual level (OCB\_I, e.g., helping and supporting coworkers) and at the organizational level (OCB\_O, e.g., commitment and contributions to collective goals) (Chen et al., 2023). Conversely, in the absence of responsible leadership, corporate social responsibility may be perceived by employees as symbolic communication or reactive compliance, thereby weakening its positive impact on organizational citizenship behavior. Therefore, RL is expected to play a moderating role by reinforcing and amplifying the corporate social responsibility-organizational citizenship behavior relationship, particularly in labor-intensive service sectors such as hospitality (Bouichou et al., 2022). Based on this reasoning, the following hypotheses are proposed:

*Hypothesis H3a:* Responsible leadership moderates the relationship between perceived corporate social responsibility and OCB\_I, such that the positive effect of corporate social responsibility on OCB\_I is stronger when RL is high.

*Hypothesis H3b:* Responsible leadership moderates the relationship between perceived corporate social responsibility and OCB\_O, such that the positive effect of corporate social responsibility on OCB\_O is stronger when RL is high.



**Figure 1.** Proposed research model

### 3. Research methodology

This study was conducted in two stages, combining both qualitative and quantitative approaches. The qualitative phase aimed to refine the research model and measurement scales of the key constructs to suit the context of Vietnam's luxury hotel industry. Semi-structured interviews were carried out with 12 experts, including senior human resource managers at 4-5-star hotels and academics with published research on corporate social responsibility or organizational citizenship behavior. The interview results validated content relevance, refined wording, and ensured contextual appropriateness of the measurement items. The subsequent quantitative phase employed partial least squares structural equation modeling (PLS-SEM) rather than covariance-based SEM (CB-SEM), due to its advantages in prediction, explaining the variance of dependent variables, and handling complex models with latent constructs (Hair et al., 2019). Corporate social responsibility was conceptualized as a second-order reflectiv-formative construct comprising

four dimensions: corporate social responsibility toward employees, customers, community, and the environment (Park & Levy, 2014). Each dimension was measured using multiple observed indicators capturing specific aspects, which were then aggregated into a composite corporate social responsibility construct to reflect the multidimensional nature of the concept.

The survey targeted employees working at five-star hotels with at least six months of tenure, ensuring sufficient exposure to the hotels' corporate social responsibility activities. A total of 30 hotels were selected, representing 10 international and domestic hotel brands in Vietnam. The survey procedure consisted of three steps: first, the researcher sent an introductory letter to request permission from the hotels; second, direct contact was made with the HR departments to discuss the survey's content and format; and third, the HR department distributed the survey link to department managers, who then forwarded it to their subordinates for completion. A non-probability sampling method was employed

because a comprehensive sampling frame of hotel employees was not available. First, purposive sampling was applied to ensure that respondents met the selection criteria specified in the study. Subsequently, participants were selected based on convenience and accessibility, as the survey link was distributed through private groups on social media platforms. Data collection was carried out in May 2025. The questionnaire used a five-point Likert scale ranging from strongly disagree to strongly agree.

To minimize common method bias (CMB), both procedural remedies (anonymity, reverse-coded items, consistent response scales) and statistical techniques ( $VIF < 3.3$ ) were employed. The PLS-SEM analysis followed a two-step approach: (i) assessment of the measurement model (outer loadings  $\geq 0.7$ ; Cronbach's alpha and composite reliability  $\geq 0.7$ ; AVE  $\geq 0.5$ ; HTMT  $\leq 0.85$ ; handling of second-order constructs via the two-stage approach); and (ii) assessment of the structural model (multicollinearity,  $R^2$ ,  $f^2$ ,  $Q^2$ , PLS-Predict, and bootstrapping with 5,000 subsamples). Finally, the study tested both the direct effects and the moderating role of responsible leadership (Hair et al., 2019). The measurement scales were adapted from prior studies with expert validation. Specifically, the corporate social responsibility scale was adapted from Park and Levy (2014) with 19 items, organizational citizenship behavior from Saks (2006) with 9 items, and responsible leadership from Voegtlin (2012) with 6 items.

## 4. Research findings

### 4.1. Sample characteristics

A total of 585 responses were collected. After screening for data quality, 32 questionnaires were excluded for not meeting the requirements, leaving 553 valid responses for analysis. The descriptive statistics indicate the following characteristics of the sample. As shown in Table

1, the sample comprised 47.4% male and 52.6% female respondents, indicating a relatively balanced gender distribution. In terms of age, the largest group was between 25 and 35 years old (43.2%), followed by those under 25 years (33.8%), while 20.1% were aged 36–45 years and 2.9% were 46 years and above. Regarding educational attainment, the majority of respondents held a bachelor's degree (64.6%), followed by college or diploma qualifications (26.6%), while a smaller proportion had postgraduate degrees (7.4%) or high school/vocational certificates (1.4%). With respect to job position, 73.2% of participants were staff-level employees, and 26.8% held managerial positions. Concerning work experience, 34.2% had more than five years of experience, 31.5% had 1 to less than 3 years, 23.1% had 3 to less than 5 years, and 11.2% had less than one year. Overall, the sample represents a diverse group of hotel employees with varying demographic and professional backgrounds, providing a reliable basis for subsequent analysis (*see Appendix 2 online*).

### 4.2. Measurement model

Before testing the structural model, the study evaluated the measurement model to ensure that the constructs demonstrated adequate reliability and convergent validity. In this model, corporate social responsibility is conceptualized as a second-order multidimensional construct comprising four dimensions: corporate social responsibility toward the community (CSR\_COM), corporate social responsibility toward customers (CSR\_CUS), corporate social responsibility toward employees (CSR\_EM), and corporate social responsibility toward the environment (CSR\_EN). These were modeled using the two-stage approach. At stage 1, the lower-order constructs (LOCs) were assessed through their outer loadings with observed indicators to confirm convergent validity and reliability. At Stage 2, the second-order



construct was further examined through collinearity statistics and outer weights.

Stage 1 results: The outer loadings demonstrated strong values across all indicators, ranging from 0.823 to 0.895 for the four corporate social responsibility dimensions (CSR\_COM, CSR\_CUS, CSR\_EM, CSR\_EN), from 0.862 to 0.884 for OCB\_I indicators, from 0.839 to 0.870 for OCB\_O indicators, and from 0.859 to 0.874 for RL indicators. These results indicate that all observed variables adequately reflect their corresponding latent constructs. In terms of reliability, Cronbach's alpha values for the corporate social responsibility dimensions ranged from 0.857 to 0.896, while composite reliability (CR) values ranged from 0.897 to 0.923. For the two dimensions of organizational citizenship behavior (OCB\_I and OCB\_O), Cronbach's alpha values were 0.900 and 0.906, with CR values of 0.930 for both constructs.

The RL construct yielded a Cronbach's alpha of 0.916 and a CR of 0.937. These indices confirm high internal consistency and stability across all measurement scales. Convergent validity was also supported, with Average Variance Extracted (AVE) values ranging from 0.637 to 0.769, all exceeding the recommended threshold of 0.50, indicating that the constructs explained more than 50% of the variance in their indicators (*see Appendix 3 online*). Regarding discriminant validity, the HTMT analysis showed that all construct pairs had values below the 0.85 threshold, with the highest at 0.833 (*see Appendix 3 online*). This demonstrates that the constructs are theoretically and empirically distinct, without issues of conceptual overlap. Overall, the measurement scales met all criteria regarding outer loadings, reliability, convergent validity, and discriminant validity, thus providing a robust foundation for testing the structural relationships in the proposed model.

**Table 2.** HTMT value

Factors	CSR-CUS	CSR-EM	CSR_COM	CSR_EN	OCB_I	OCB_O	RL
CSR-CUS							
CSR-em	0.833						
CSR_COM	0.705	0.718					
CSR_EN	0.758	0.732	0.787				
OCB_I	0.591	0.556	0.468	0.507			
OCB_O	0.679	0.718	0.706	0.697	0.694		
RL	0.365	0.497	0.486	0.513	0.449	0.610	

In stage 2, collinearity was assessed using the variance inflation factor (VIF) for the observed variables in the model. The results indicated that all VIF values ranged from 2.152 to 2.921, well below the threshold of 5 as recommended by Hair et al. (2019). Specifically, the corporate social responsibility dimensions (CSR\_COM, CSR\_CUS, CSR\_EM, CSR\_EN) had VIF values ranging from 2.152 to 2.656; the indicators of OCB\_I and OCB\_O ranged from 2.359 to 2.719; and the RL indicators ranged from 2.779

to 2.921 (*see Appendix 4 online*). These findings confirm the absence of severe multicollinearity among the observed variables, ensuring that the constructs in the model are relatively independent. Consequently, the second-order corporate social responsibility construct can be reliably evaluated. Overall, the model satisfies the requirements to proceed with subsequent PLS-SEM analyses to test the research hypotheses.

In addition, the results of the outer weights assessment indicated that all weights were positive and statistically significant at  $p < 0.001$ , confirming that the observed indicators make substantial contributions to the second-order constructs in the model. Specifically, the corporate social responsibility dimensions (CSR\_COM, CSR\_CUS, CSR\_EM, CSR\_EN) had weights ranging from 0.243 to 0.334, with

t-statistics between 3.921 and 4.790. These results demonstrate that each corporate social responsibility dimension contributes positively to the formation of the second-order corporate social responsibility construct, thereby ensuring the adequacy of the measurement model and providing a solid foundation for subsequent path analyses in PLS-SEM.

**Table 4.** Outer weights

Paths	Original sample (O)	Sample mean (M)	Standard deviation	T statistics	P values
CSR_COM -> CSR	0.243	0.244	0.057	4.220	0.000
CSR_CUS -> CSR	0.334	0.334	0.070	4.790	0.000
CSR_EM -> CSR	0.328	0.328	0.070	4.693	0.000
CSR_EN -> CSR	0.248	0.246	0.063	3.921	0.000

### 4.3. Structural model

#### 4.3.1. Common method bias assessment

Since the data were collected from self-reported questionnaires at a single point in time, common method bias may be a potential concern. To assess this issue, Harman's single-factor test was conducted by entering all measurement items into an unrotated principal component analysis. The results show that six factors had eigenvalues greater than one, and the first factor accounted for 43.94% of the total variance (Eigenvalue = 14.501), which is below the recommended threshold of 50% (Table 4). This indicates that the data are not dominated by a single general factor, and thus, CMB is

unlikely to be a major issue. To further validate this finding, full collinearity variance inflation factors (VIFs) were examined using SmartPLS. The VIF values for all latent constructs ranged from 2.152 to 2.921 (Table 3), which are well below the cut-off value of 3.3 suggested by Kock (2015). These results confirm that common method variance is not a serious concern in the dataset. In addition, several procedural remedies were applied during data collection such as ensuring respondent anonymity, randomizing the order of questionnaire items, and emphasizing that there were no right or wrong answers to further reduce the likelihood of bias.

**Table 5.** Total variance explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	14.501	43.941	43.941	14.501	43.941	43.941
2	2.833	8.585	52.526	2.833	8.585	52.526
3	2.094	6.344	58.870	2.094	6.344	58.870
4	1.421	4.305	63.175	1.421	4.305	63.175
5	1.207	3.657	66.832	1.207	3.657	66.832
6	0.965	2.923	69.755			
...						

#### 4.3.2. Direct effects

After confirming that the measurement model met the required criteria, the study proceeded to evaluate the structural model to test the research hypotheses. The first step was to determine the extent to which employees' perceptions of corporate social responsibility influence their positive behaviors. Accordingly, bootstrapping with 5.000 resamples was conducted.

The results showed that the coefficient of determination ( $R^2$ ) for OCB\_I was 0.338, while that for OCB\_O was 0.610. According to the classification guidelines of Hair et al. (2019), an  $R^2$  value of 0.338 is considered moderate, whereas 0.610 is regarded as substantial. This implies that perceived corporate social responsibility explains 33.8% of the variance

in individual-oriented organizational citizenship behavior and 61.0% of the variance in organization-oriented organizational citizenship behavior. In addition, the out-of-sample predictive relevance values ( $Q^2_{\text{predict}}$ ) for OCB\_I (0.325) and OCB\_O (0.598) were both greater than zero, indicating that the model has good predictive capability for both dependent variables. Notably, the  $Q^2_{\text{predict}}$  value of OCB\_O was relatively high, suggesting that the model demonstrates strong predictive power for organization-directed organizational citizenship behavior.

Taken together, these findings confirm that the research model exhibits a good level of fit and that corporate social responsibility plays a critical role in explaining differences in employees' organizational citizenship behaviors.

**Table 5.** Coefficient of determination ( $R^2$ )

Factors	$R^2$			$Q^2_{\text{predict}}$
	Original sample	Standard deviation	T statistics	
OCB_I	0.338	0.038	8.983	0.325
OCB_O	0.610	0.029	21.021	0.598

**Note:** \*\*\*  $P$  value < 0.001.

#### Hypothesis testing

The results of hypothesis testing indicate that both relationships are highly statistically significant ( $p < 0.001$ ) (Table 6). Specifically, corporate social responsibility has a positive and significant effect on OCB\_I, with a standardized path coefficient of  $\beta = 0.477$ , a  $t$ -value of 10.769, and a medium effect size ( $f^2 = 0.251$ ). This suggests that corporate corporate social responsibility activities contribute to fostering employees' individual-oriented organizational citizenship behaviors, such as supporting colleagues or voluntarily engaging in tasks beyond their formal responsibilities. For OCB\_O, the results are even more striking: corporate social responsibility exhibits a standardized path coefficient of  $\beta = 0.638$ , a

$t$ -value of 20.426, and a very large effect size ( $f^2 = 0.761$ ). This confirms that corporate social responsibility not only influences the individual dimension but also has a much stronger impact on organization-oriented citizenship behaviors, such as protecting the company's image, complying with regulations, or actively participating in developmental initiatives.

Accordingly, both hypotheses  $H_1$  and  $H_2$  are supported. Furthermore, the difference in effect magnitude highlights that corporate social responsibility plays a more critical role in fostering OCB\_O than OCB\_I. This implies that employees tend to associate corporate social responsibility with the organization's image and benefits, thereby enhancing their commitment and positive organization-directed behaviors.

**Table 6.** Path coefficients and effect sizes of direct effects

Hypotheses	Path	Path coefficient			f <sup>2</sup>
		Original sample	Standard deviation	T statistics	
H1	CSR -> OCB_I	0.477***	0.044	10.769	0.251***
H2	CSR -> OCB_O	0.638***	0.031	20.426	0.761***

**Note:** \*\*\* *P* value < 0.001.

#### 4.3.3. Moderating effects

The results of the moderation analysis reveal that the role of responsible leadership differs across the two types of organizational citizenship behaviors. Specifically, regarding hypothesis H3a, the interaction effect of RL × CSR on OCB\_I has a coefficient of 0.045 with a t-value of 1.691, which is not statistically significant ( $p > 0.05$ ). In addition, the effect size ( $f^2 = 0.005$ ) indicates a very small influence, implying that responsible leadership does not play a notable moderating role in the relationship between corporate social responsibility and OCB\_I. In contrast, the test of hypothesis H3b shows that responsible leadership significantly moderates the relationship between corporate social

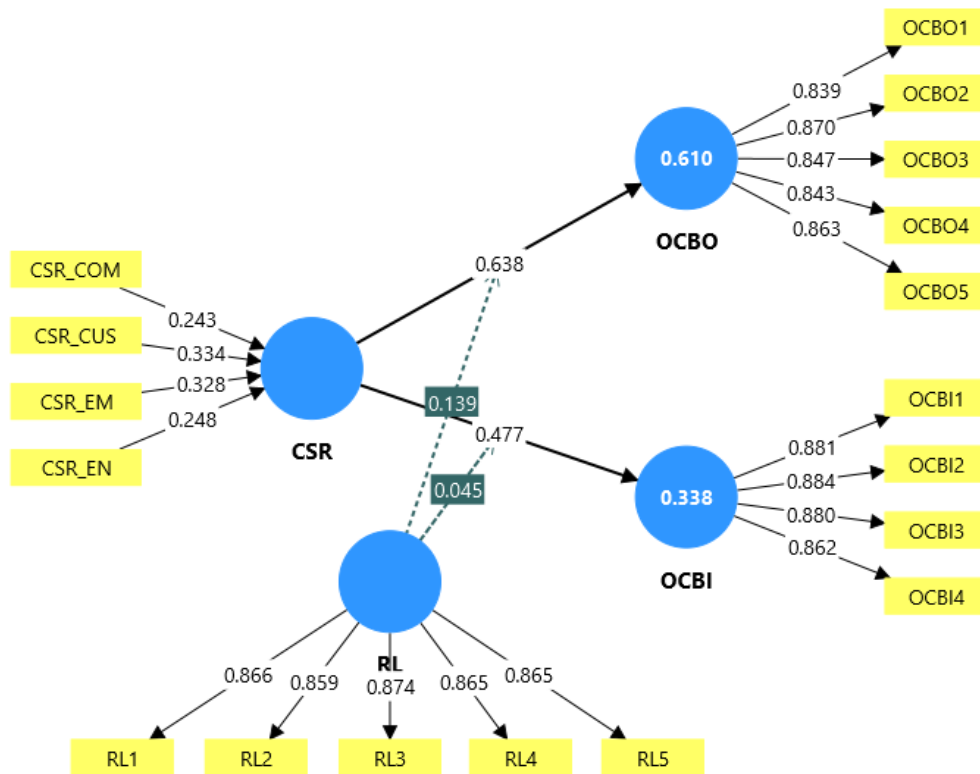
responsibility and OCB\_O, with a coefficient of  $\beta = 0.139$  ( $t = 6.791$ ,  $p < 0.001$ ). The effect size ( $f^2 = 0.083$ ) reflects a medium impact, suggesting that the presence of responsible leadership substantially strengthens the positive effect of corporate social responsibility on organization-oriented citizenship behaviors. Thus, these findings confirm the support for hypothesis H3b, while H3a is not supported. This implies that responsible leadership plays an important role in transforming corporate social responsibility practices into organization-oriented citizenship behaviors but does not clearly demonstrate its role in encouraging individual-oriented behaviors.

**Table 7.** Path coefficients and effect sizes of the moderating role of responsible leadership

Hypotheses	Path	Original sample	Standard deviation	T statistics	f <sup>2</sup>
H3a	RL x CSR -> OCB_I	0.045	0.027	1.691	0.005
H3b	RL x CSR -> OCB_O	0.139***	0.020	6.791	0.083**

**Note:** \*\*\* *P* value < 0.001; \*\* *P* value < 0.01.





**Figure 2.** Results of the structural model

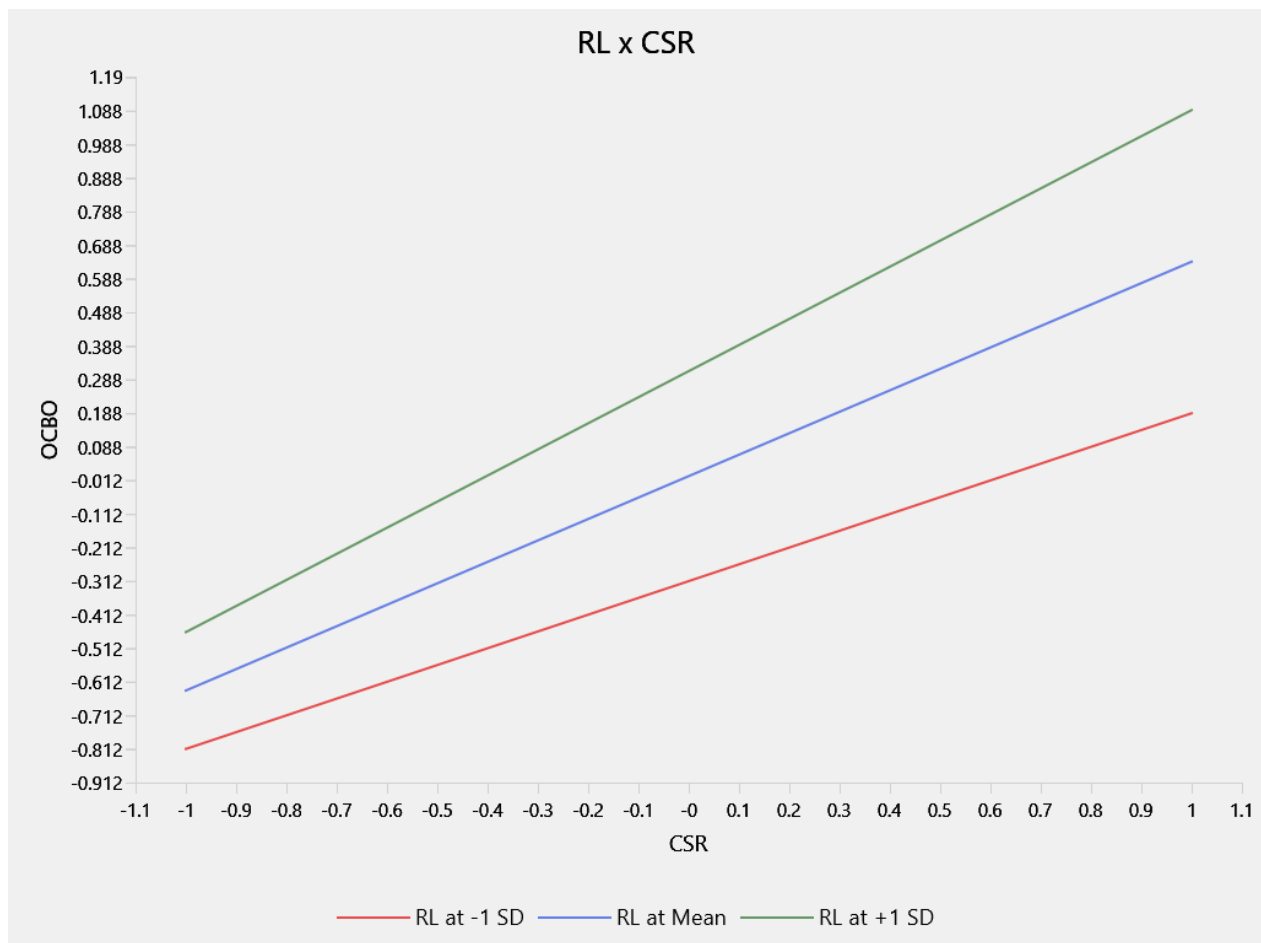
A detailed analysis across different levels of responsible leadership further reinforces the conclusion regarding RL's moderating role in the relationship between corporate social responsibility perceptions and OCB\_O. As shown in Figure 3, all three regression lines slope upward, indicating that corporate social responsibility exerts a positive influence on OCB\_O. However, the varying slopes clearly demonstrate the moderating effect of RL. When RL is low ( $-1$  SD), the effect of corporate social responsibility on OCB\_O is only 0.500, reflecting a relatively limited impact. At the mean level of RL, the coefficient increases to 0.638, and when RL is high ( $+1$  SD), the effect reaches 0.777, representing the strongest influence. The plot illustrates that the regression line at high RL ( $+1$  SD, green line) has the steepest slope, while the line at low RL (red line) is considerably flatter. This difference shows that RL acts as a catalyst, amplifying the

impact of corporate social responsibility on organization-oriented citizenship behaviors. When leaders demonstrate a high level of responsibility, they not only strengthen the legitimacy of corporate social responsibility but also communicate its strategic significance to employees. As a result, employees perceive corporate social responsibility as not merely an external activity but one closely tied to the organization's vision, values, and long-term development. Consequently, they are more likely to translate their positive corporate social responsibility perceptions into organization-oriented citizenship behaviors, such as protecting the company's image, complying with regulations, and actively engaging in improvement initiatives.

These results not only confirm hypothesis H3b but also underscore the central role of responsible leadership in transforming corporate social responsibility into

organizational commitment and behavior. In other words, corporate social responsibility exerts its strongest impact on OCB\_O only

when it is reinforced by a leadership style that emphasizes responsibility, role modeling, and a sustainable value orientation.



**Figure 3.** The moderating effect of responsible leadership

#### 4.4. Discussion of findings

The evaluation of the research model provides important empirical evidence regarding the relationship between corporate social responsibility and employees' organizational citizenship behavior.

First, the findings confirm that corporate social responsibility perceptions have a positive effect on both OCB\_I and OCB\_O, though the magnitude of these effects is not uniform. Specifically, corporate social responsibility accounts for 33.8% of the variance in OCB\_I

( $\beta = 0.477$ ,  $f^2 = 0.251$ ), but as much as 61.0% of the variance in OCB\_O ( $\beta = 0.638$ ,  $f^2 = 0.761$ ). This discrepancy indicates that while corporate social responsibility encourages employees to assist colleagues and cooperate in their tasks (OCB\_I), it exerts a stronger influence on organization-oriented behaviors such as compliance with regulations, protecting corporate image, and engaging in improvement initiatives (OCB\_O). These findings extend prior studies such as Newman et al. (2015) and Liu et al. (2022) which mainly examined the corporate social responsibility-organizational citizenship

behavior relationship in general without differentiating between the two dimensions of organizational citizenship behavior. By doing so, this study adds evidence that corporate social responsibility is more tightly linked to organizational benefits than to purely interpersonal relationships.

*Second*, this differential mechanism can be explained by the organizational rather than individual nature of corporate social responsibility as a signaling device. According to social exchange theory (Blau, 1964; Cropanzano & Mitchell, 2005), employees tend to reciprocate the benefits they receive from the organization through behaviors that generate value for the organization. Hence, corporate social responsibility provides a strong motivation for employees to exhibit OCB\_O, whereas its influence on OCB\_I is more limited, as interpersonal helping behaviors are often shaped by direct coworker relationships or group cohesion. This finding clarifies the organizational-level exchange mechanism, complementing studies such as Choi et al. (2020) and (El-Kassar et al., 2017), and further suggests that corporate social responsibility does not exert an equal impact across all types of discretionary behaviors.

*Third*, the study highlights the selective moderating role of responsible leadership. The results reveal that RL does not significantly moderate the corporate social responsibility–OCB\_I relationship ( $\beta = 0.045$ ,  $f^2 = 0.005$ ) but strongly amplifies the corporate social responsibility–OCB\_O link ( $\beta = 0.139$ ,  $f^2 = 0.083$ ,  $p < 0.001$ ). A detailed analysis across different RL levels shows that when RL is high, the effect of corporate social responsibility on OCB\_O increases from 0.500 (at low RL) to 0.777 (at high RL), while the effect of corporate social responsibility on OCB\_I only rises slightly from 0.432 to 0.522. The interaction plot further illustrates these slope

differences, indicating that corporate social responsibility is substantially amplified only when leaders demonstrate high responsibility, and this amplification occurs primarily for organization-oriented behaviors. This finding addresses a gap in prior research, as most studies (e.g. Pless & Maak, 2012; Voegtlin et al., 2020) affirmed that RL supports the corporate social responsibility–organizational citizenship behavior link but did not test the distinction between OCB\_I and OCB\_O. The current study contributes novel insights by showing that RL functions as a catalyst in transforming corporate social responsibility into OCB\_O but does not produce a similar effect for OCB\_I. This underscores that the role of leadership can be selective and heterogeneous across different forms of organizational citizenship behavior. Theoretically, the study extends the application of social exchange theory by demonstrating that responsible leadership reinforces the legitimacy and strategic meaning of corporate social responsibility, which in turn motivates employees to reciprocate with organization-oriented behaviors. Comparatively, this finding diverges from prior studies that often conceptualized the corporate social responsibility–organizational citizenship behavior relationship in a linear and generalized manner, thereby providing new evidence of the complexity inherent in this relationship.

## 5. Conclusion and managerial implications

### 5.1. Conclusion

This study provides important empirical evidence on the impact of employees' perceptions of corporate social responsibility on organizational citizenship behavior in the context of the luxury hotel industry in Vietnam. The findings indicate that corporate social responsibility positively influences both dimensions of organizational citizenship behavior (OCB\_I and OCB\_O), but the

magnitude of these effects is not uniform. Specifically, corporate social responsibility exerts a stronger influence on OCB\_O than on OCB\_I. This pattern reflects the organizational signaling nature of corporate social responsibility, which encourages employees to align with the firm's collective goals and interests rather than focusing solely on interpersonal relationships.

At the same time, the study highlights the selective moderating role of responsible leadership. In particular, RL significantly amplifies the effect of perceived corporate social responsibility on OCB\_O but does not substantially alter the relationship between corporate social responsibility and OCB\_I. This result emphasizes that leadership style is not merely a supportive condition for corporate social responsibility but also shapes how employees internalize and translate corporate social responsibility into concrete behaviors. This constitutes a novel finding, contributing to the literature by providing evidence that disaggregates corporate social responsibility's effects across different organizational citizenship behavior dimensions and by uncovering the differentiated moderating role of RL, a perspective that has been underexplored in prior studies.

The corporate social responsibility-organizational citizenship behavior link may also be influenced by contextual and cultural factors in Vietnam, in addition to the theoretical justification provided by SET. Vietnamese people place a high priority on harmony, loyalty, and deference to authority in their collectivist society, which is based on Confucian principles. Employees in such a setting are likely to view corporate social responsibility projects as moral commitments to the community and the well-being of all, in addition to organizational philanthropy. Employees' organizational identification and,

in turn, their organization-directed citizenship behaviors (OCB\_O) may be strengthened by this collectivist attitude. Furthermore, because Vietnamese workplaces are hierarchical, responsible leadership is an essential means of communicating and reinforcing corporate social responsibility ideals, which increases employees' loyalty to the company.

### **5.2. Managerial implications**

The findings of this study offer several actionable implications for hotel managers and HR practitioners in the hospitality industry. *First*, rather than being viewed as a supplementary activity, the findings indicate that corporate social responsibility (CSR) should be considered a strategic element of human resource management (HRM). Managers can encourage employees to participate more actively in organizational and community-oriented projects by incorporating corporate social responsibility ideals into HR policy and connecting corporate social responsibility participation to performance reviews, promotions, and reward programs. Including corporate social responsibility concepts in hiring and onboarding procedures may help draw applicants whose beliefs coincide with the organization's social goal, strengthening corporate identification and increasing organizational citizenship behavior toward the company. *Second*, the results emphasize how crucial it is to build responsible leadership skills through organized training initiatives. Initiatives for leadership development ought to emphasize sustainable management techniques, stakeholder awareness, and moral decision-making. Hotel companies may give leaders the abilities and perspective needed to set an example of socially conscious behavior by integrating corporate social responsibility-related case studies and hands-on learning exercises into management training. Employees' trust and reciprocity toward the company are



strengthened by responsible executives who act as moral agents and incorporate corporate social responsibility values into everyday managerial activities. Third, effective corporate social responsibility communication plays a crucial role in reinforcing employees' understanding and internalization of corporate social responsibility values. Internal communication about corporate social responsibility should be strengthened through regular updates, internal newsletters, and storytelling about successful corporate social responsibility projects. Organizing internal corporate social responsibility events or corporate social responsibility sharing days can help employees recognize the social impact of their contributions and connect these efforts to organizational goals. Transparent and consistent communication not only increases employee awareness but also enhances their sense of pride and belonging, leading to stronger citizenship behaviors. Lastly, the cultural background of Vietnam, which is defined by respect for hierarchy and collectivism, should be reflected in corporate social responsibility and leadership activities. Corporate social responsibility programs that prioritize collaboration, social harmony, and group accomplishments strike a deep chord with Vietnamese workers and have the potential to strengthen organization-directed civic behaviors.

Although this study has yielded important findings regarding the impact of corporate

social responsibility on organizational citizenship behavior and the moderating role of responsible leadership, several limitations should be acknowledged. First, the research employed a cross-sectional design, where data were collected at a single point in time, which may only capture short-term perceptions and behaviors, whereas corporate social responsibility and organizational citizenship behavior are dynamic phenomena that can change over time. Therefore, future studies should adopt longitudinal or experimental designs to provide stronger evidence of causal relationships. Second, the data were collected using self-reported surveys from employees, which may be subject to common method bias or social desirability bias. Although both procedural and statistical remedies were applied to mitigate these concerns, caution is still needed when interpreting the results. Future research could integrate multiple data sources, such as supervisor or peer evaluations of behavior, to enhance reliability. Third, while this study examined the moderating role of responsible leadership, it did not account for potential mediators or contextual factors that might further explain the corporate social responsibility-organizational citizenship behavior mechanism. Hence, future studies could develop more comprehensive models that incorporate both mediating and moderating variables to clarify the underlying processes.

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