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THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY ON BRAND ATTITUDE AND PURCHASE INTENTION OF VIETNAMESE GENERATION Z CONSUMERS: A PLS-SEM APPROACH

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ARTICLE INFO	ABSTRACT
	Corporate Social Responsibility (CSR) has emerged as a critical driver of consumer engagement, yet its effects remain underexplored in emerging markets. This study investigates how perceived CSR influences brand attitude and purchase intention among Vietnamese Generation Z consumers, adopting the Hierarchy of Effects (HOE) model. Using Partial Least Squares Structural Equation Modeling (PLS-SEM), data from 312 respondents were analyzed to test six hypotheses. Results reveal that perceived CSR does not directly affect purchase intention but exerts a significant indirect impact through brand attitude. Furthermore, Generation Z's pre-existing CSR attitudes increase the association between perceived CSR and brand attitude, as well as brand attitude and purchase intention. The findings underline brand attitude as a key mediator and highlight Gen Z's role as a moderating force in consumer behaviour motivated by CSR. By extending the HOE model to the CSR–attitude–behavior pathway in an emerging market, this study advances theoretical understanding of how ethical perceptions shape consumer decisions. Practically, the results highlight that firms should not expect immediate sales gains from CSR initiatives; instead, they should leverage authentic CSR communication to cultivate positive brand attitudes and long-term loyalty among socially conscious Gen Z consumers.

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1. Introduction

Corporate Social Responsibility (CSR) has evolved into a vital strategic approach for companies aiming to operate ethically with consumers and build sustainable relationships that drive lasting brand loyalty. As businesses increasingly integrate CSR efforts into their branding strategies, understanding how consumers, particularly Generation Z, perceive and respond to CSR initiatives is vital. Generation Z, young people born between 1997 and 2012, represent the future consumer market, as they are currently establishing brand relationships that will shape their purchasing behaviors for years to come (Kotler et al., 2024). Generation Z, characterized by its digital nativity and heightened social consciousness, actively evaluates brands based on ethical commitments and social contributions. Their purchasing decisions are not merely transactional but also influenced by a brand's perceived values and social impact.

While previous research has extensively explored CSR's role in shaping consumer behavior, existing studies predominantly focus on Western markets (Sen et al., 2016), leaving an empirical void in comprehensively understanding the psychological and behavioral mechanisms through which CSR perceptions influence consumers in emerging markets such as Vietnam. Moreover, there is a lack of research specifically examining the impact of CSR on Generation Z in Vietnam, a demographic that is highly engaged with ethical and socially responsible brands. While the Hierarchy of Effects Model provides a theoretical framework for understanding attitudinal and behavioral responses to marketing stimuli, limited research has applied this model to examine CSR's impact on brand attitude and purchase intention.

Methodologically, most previous studies rely on qualitative approaches or traditional regression analysis, whereas advanced techniques like PLS-SEM remain underutilized in analyzing complex models. The reliance on traditional methods may overlook the intricate relationships and mediation effects present in consumer decision-making processes. By employing PLS-SEM, this study seeks to provide a more robust and comprehensive analysis of CSR's influence on Generation Z consumers in Vietnam. Addressing these gaps can offer nuanced insights into CSR's effectiveness in a rapidly evolving consumer landscape.

This study aims to empirically investigate the mechanisms through which perceived CSR shapes Generation Z consumers' brand attitudes and purchase intentions in Vietnam, anchored in the Hierarchy of Effects Model. Three primary objectives guide the research: *(1)* to examine the direct effects of perceived CSR on brand attitude and purchase intention; *(2)* to test the mediating role of brand attitude in linking perceived CSR to purchase intention; and *(3)* to assess how Gen Z's pre-existing CSR attitudes moderate the CSR-brand attitude and brand attitude-purchase intention relationships. By addressing these questions, the study seeks to validate a conceptual model integrating mediation and moderation mechanisms, offering granular insights into CSR's psychological and behavioral impacts on Gen Z—a digitally native, socially conscious cohort reshaping consumption patterns in emerging markets.

2. Literature review and development of hypothesis

2.1. Corporate Social Responsibility

CSR has been conceptualised using a variety of theoretical frameworks, with Milton Friedman's profit-centric philosophy providing the foundation for later models. Early conceptualizations of CSR emerged with Bowen (1953), who defined it as "the obligation of businessmen to pursue those policies, to

make those decisions, or to follow those lines of action which are desirable in terms of objectives and values of our society". However, this ethical framing contrasted sharply with Friedman's assertion that managers have no right to spend shareholders' money on social purposes unless those activities ultimately bring profits to the business (Smith, 2024). Although Friedman's views were widely criticized, his ideas were extremely important and influential in later CSR models (Carson, 1993), such as Carroll's Pyramid and Elkington's Triple Bottom Line (TBL) model. Carroll's CSR pyramid (1991) clearly highlights the importance of Friedman's economics by placing economic responsibility at the foundation level, presenting profit-making as a prerequisite for fulfilling legal, ethical, and philanthropic obligations. This hierarchical structure indirectly validates Friedman's reasoning while expanding CSR's reach to meet social expectations. Elkington's (1997) TBL model, on the other hand, repositions profit as one of three coequal pillars, alongside people and planet concerns, therefore undermining hierarchical prioritisation. While economic concern remains indispensable in TBL, it no longer dominates the discourse, reflecting an evolved paradigm where profit is balanced with social and environmental needs in this new way of thinking.

The interplay between profit-driven CSR strategies and consumer behavior underscores their relevance to brand attitude and purchase intention. Butterick (2011) stated that businesses leverage CSR programs not only to support communities but also to benefit employees, making them valuable in human resource terms, which indirectly strengthens brand reputation. This alignment between ethical practices and reputation-building is critical, as Theaker and Yaxley (2018) argued that operating ethically fosters goodwill, customer and staff loyalty, and strong stakeholder

relationships that contribute to a competitive edge—factors that directly influence consumer perceptions and purchasing decisions. When companies are perceived as socially responsible, they attract sales and loyalty, translating ethical actions into financial gains. Empirical support for this linkage comes from Cho et al. (2019), whose findings reveal that CSR performance has a partial positive correlation with business value and profitability, with social contribution showing a statistically positive correlation with profitability. This suggests that CSR initiatives, even when rooted in profit motives, can enhance brand attitude by aligning with societal values, thereby fostering positive consumer attitudes and motivating purchase intentions.

2.2. Perceived CSR and Purchase Intention

CSR has become an essential factor influencing consumer behavior, particularly in shaping purchase intention. Purchase intention is defined as "an individual's conscious plan to make an effort to purchase a brand" (Spears & Singh, 2004).

Customers increasingly expect businesses to fulfill ethical responsibilities, which have been identified as the most significant determinant of purchasing behavior compared to other CSR dimensions (Al-Haddad et al., 2022). When consumers perceive a company as ethically responsible, they are more inclined to trust and engage with its products or services. Social Exchange Theory further explains this relationship by suggesting that individuals assess brands through a cost-benefit analysis and a comparison of alternatives. Based on this theory, Zhang and Ahmad (2021) pointed out that when encountering a brand that actively engages in CSR, consumers tend to evaluate it more favorably, as CSR initiatives foster a sense of fairness, strengthen emotional connections with the brand, and ultimately enhance purchase intention.

Beyond ethical considerations, CSR initiatives addressing environmental concerns have a profound impact on consumer decision-making. Le et al. (2024) claimed that as awareness of sustainability issues grows, consumers increasingly appreciate the effectiveness of sustainable products in addressing global challenges, leading to stronger purchase intentions. In some cases, CSR in the environmental domain has even been found to exert a greater influence than pricing factors, suggesting that for certain consumers, corporate responsibility holds more weight than cost when making purchase decisions (Mohr & Webb, 2005). Moreover, consumers who personally value social responsibility tend to support businesses with a clear social purpose. When individuals feel a duty to contribute to society, they are more likely to appreciate and purchase from brands that align with these values (Ng, 2022). This further reinforces the notion that perceived CSR is a key driver of purchase behavior.

2.3. Perceived CSR and Brand Attitude

Perceived CSR plays a significant role in shaping consumer attitudes toward brands. Brand attitude is defined as "the buyer's evaluation of the brand with respect to its expected capacity to deliver on a currently relevant buying motive" (Rossiter, 2014). CSR activities influence consumer perceptions through advertising, corporate messaging, and other communication strategies, with positive effects arising from factors such as altruistic attributions, moral authority, and emotional engagement (del Mar García-De los Salmones & Perez, 2017). When consumers perceive a company's CSR efforts as genuine and aligned with ethical values, they are more likely to develop favorable attitudes toward the brand.

A key mechanism through which Perceived CSR enhances brand attitude is its contribution to brand image and reputation. These elements serve as mediators that activate trust, positive attitudes, and behavioral intentions, suggesting that well-executed CSR strategies can foster stronger consumer-brand relationships (Han et al., 2020). Additionally, research by Jeon et al. (2020) highlights that the ethical dimension of CSR exerts the strongest influence on brand attitudes, as consumers tend to value ethical responsibility more than other CSR components such as economic or environmental initiatives. Furthermore, the alignment between a company's CSR initiatives and its core business activities reinforces CSR authenticity, which, in turn, strengthens consumer trust and enhances brand evaluations (Kim & Lee, 2019). Consumers are more likely to perceive CSR efforts as credible when they closely align with the company's industry and mission. Moreover, economic, ethical, and philanthropic aspects of CSR significantly contribute to shaping brand attitudes, while legal responsibilities are less impactful (Lee et al., 2020). Philanthropic CSR, in particular, has been identified as the most effective form of CSR in generating positive brand attitudes and reducing skepticism, even when the company's overall CSR reputation is considered (Lii & Lee, 2012).

2.4. Brand Attitude and Purchase Intention

Brand attitude plays an important role in shaping consumer purchase intention, often serving as a mediating factor that links various brand-related attributes to purchasing behavior. Salehzadeh and Pool (2016) stated that positive brand attitudes enhance consumers' perceptions of brand value, increasing their likelihood of making a purchase. When consumers perceive a brand as superior, particularly in high-value or luxury markets, this perception fosters a positive attitude that strengthens their intent to purchase (Firdausa Nuzula & Wahyudi, 2022). Moreover, brand attitudes formed or reinforced through trusted influencer recommendations significantly impact consumer purchase

decisions, emphasizing the social influence in attitude formation (Chetioui et al., 2020).

Beyond direct effects, brand attitude serves as a psychological bridge that connects various brand attributes to consumer decision-making. Pradhan et al. (2016) suggested that when consumers feel a strong alignment between their personality and that of a brand, or between a brand and a celebrity endorser, they form positive attitudes that subsequently enhance purchase intention. Similarly, brand personality exerts its influence on purchase decisions primarily through brand attitude, as favorable impressions of a brand's character lead to stronger consumer affinity and a higher likelihood of purchasing (Rup et al., 2021).

More importantly, brand attitude is a critical intermediary in the relationship between perceived CSR and purchase intention. According to Long et al. (2022), while CSR efforts alone may not lead to immediate purchase decisions, they contribute to building a strong brand image and fostering positive consumer perceptions, which in turn create the foundation for future purchasing behavior. In this context, CSR initiatives that emphasize ethical, sustainable, and socially responsible practices play a key role in strengthening brand attitudes. Therefore, effective CSR communication raises consumer awareness, contributes to maintaining a positive brand reputation, and ultimately enhances purchase behavior by fostering trust and emotional connection with the brand (Wang et al., 2021).

2.5. Gen Z's corporate social responsibility attitude

Generation Z plays a crucial role in shaping brand attitudes and purchase intentions, particularly through their strong engagement with CSR. This consumer segment is highly aware of ethical and environmental issues, largely due to their constant exposure to social media and online resources (Djafarova & Foots, 2022). Their awareness translates into heightened CSR expectations, particularly in industries with significant environmental impacts, such as apparel, where sustainability concerns drive their purchase intentions (Lin et al., 2023).

Gen Z's trust and engagement in CSR initiatives significantly influence their brand attitudes, as they are more likely to support and develop positive perceptions of brands that align with their ethical and social values (Bianchi et al., 2024). This generation values both social and environmental CSR equally, using these factors as criteria for brand identification and engagement, which ultimately strengthens brand equity and enhances purchase willingness (Singh et al., 2022). Additionally, CSR-driven brand reputation serves as an important mediator between CSR efforts and purchase intention, reinforcing Gen Z's preference for brands that demonstrate a genuine commitment to sustainability and ethical business practices (Narayanan, 2022).

The alignment between a brand's CSR initiatives and Gen Z's personal values is a key determinant of positive brand attitudes and purchase behaviors. When businesses actively engage in social and environmental CSR efforts, they build trust and credibility with Gen Z consumers, leading to stronger brand loyalty and higher purchase intent (Sawicka & Marcinkowska, 2023). Furthermore, Gen Z consumers are willing to pay a premium for products from brands that authentically incorporate CSR into their business practices, demonstrating their proactive approach to ethical consumption (Singh et al., 2022; Narayanan, 2022). Overall, Gen Z's social-environmental sensitivity and digital literacy shape brand attitudes and purchase decisions, compelling CSR strategies to boost trust, brand equity, and purchase intention.

2.6. Conceptualization and development of hypothesis

In this study, the Hierarchy of Effects (HOE) model serves as the theoretical framework to explain how consumers process CSR initiatives and how these perceptions translate into brand attitude and purchase intention. The HOE model is used to consciously manage and evaluate the prosocial activities of firms, helping to gauge the impact of CSR on stakeholders' attitudes and behaviors while ultimately generating goodwill toward the firm (Murray & Vogel, 1997). Expanding on this perspective, the HOE model outlines a step-by-step process through which CSR efforts shape consumers perceptions, emotions, and eventual behaviors. According to Murray (2018), the HOE model divides the process of forming stakeholder support into three sequential stages:

- Cognitive: Stakeholders become aware of and understand the CSR activities of a business.

- Affective: Stakeholders develop value judgments and emotional attitudes toward the business and its CSR efforts.

- Behavioral: Stakeholders translate their attitudes into behavioral intentions.

Applying this model to the study of Generation Z consumers in Vietnam, this research conceptualizes the impact of CSR perception on brand attitude and purchase intention. In line with the HOE model, CSR perception is expected to influence consumer attitudes and behaviors sequentially. First, as consumers recognize and understand a brand's CSR efforts (*cognitive stage*), they may develop positive attitudes toward the brand (*affective stage*), which subsequently shape their purchase intention (*behavioral stage*). Based on this theoretical foundation, the study proposes the following hypotheses:

Hypothesis H1: Consumer perceived CSR positively influences purchase intention

Hypothesis H2: Consumer perceived CSR positively influences brand attitude

Hypothesis H3: Brand attitude positively influences consumers purchase intention

Hypothesis H4: Brand attitude positively mediates the relationship between perceived CSR and purchase intention of consumers

Prior research has also explored the role of generational differences in moderating these relationships. Arachchi & Samarasinghe (2023) employed Generation Y as a moderating variable in examining the causal relationships within the HOE model. Building on this approach, this study assumes that Generation Z, known for its strong engagement with social and ethical issues, may also play a moderating role in the perceived CSR–brand attitude–purchase intention framework. Therefore, two additional hypotheses are proposed:

Hypothesis H5: Gen Z consumers' CSR attitude positively moderates the relationship between perceived CSR and brand attitude.

Hypothesis H6: Gen Z consumers' CSR attitude positively moderates the relationship between brand attitude and purchase intention.

These hypotheses collectively form the conceptual model guiding this research. The proposed relationships are visualized in Figure 1, which illustrates the hypothesized direct, mediating, and moderating effects in the study.
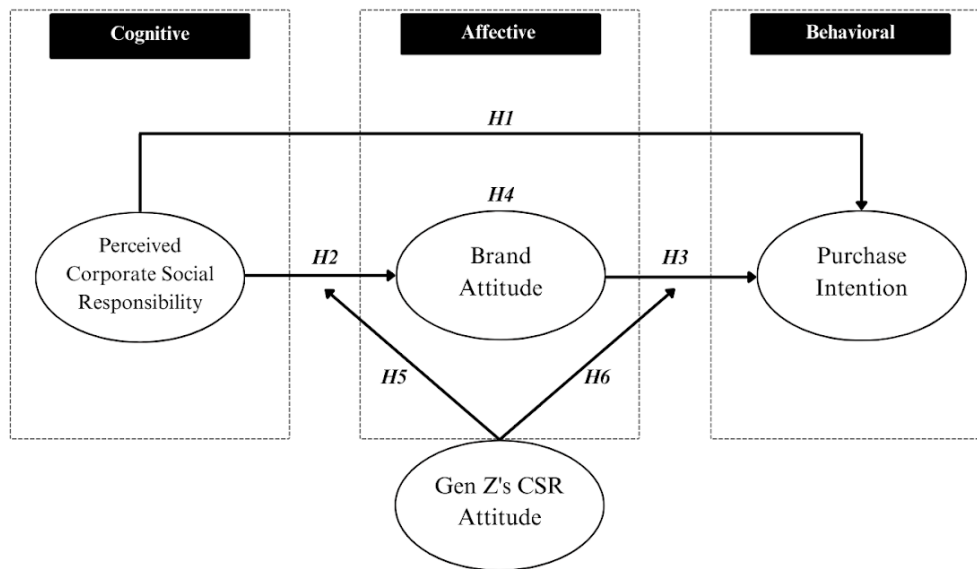
Figure 1. Proposed conceptual model of the study

3. Methodology

3.1. Research design

This study adopted a quantitative research design using a structured questionnaire survey to examine the impact of CSR on Generation Z consumers' brand attitude and purchase intention. The CSR campaign "Sua Kun Cho Em" was selected as a case study to provide a real-world context for the research. This CSR campaign was chosen because it was conducted entirely online, making it easily accessible to Gen Z, who are highly active on social media. At the time of writing, it was among the most prominent CSR initiatives in Vietnam, widely covered in the media. Moreover, by addressing children's education and nutrition, the campaign reflects socially meaningful values that resonate strongly with Gen Z, making it a representative example of contemporary CSR practice.

3.2. Sampling method and data collection

Due to time and resource restrictions, we chose a non-probability convenience sampling method, which is commonly used in exploratory investigations when random sampling is not practical (Bryman, 2012). Furthermore, this study is the first to apply the Hierarchy of Effects (HOE) model to the context of CSR and Gen Z consumer behavior in Vietnam. In this pioneering stage, the use of convenience sampling is appropriate, as Stratton (2021) emphasizes its usefulness in generating initial hypotheses and guiding future research directions. To verify that replies were relevant, a screening question was included at the beginning of the questionnaire. Only respondents who self-identified as Generation Z and who were aware of the "Sua Kun Cho Em" campaign were allowed to complete the survey.

Data were collected exclusively online using Google Forms over a three-week period, from March 13 to April 3, 2025. The survey link was distributed through social media platforms (Facebook, Zalo) and online student groups, as Generation Z are among the most active digital users and therefore most accessible through these channels. The target population was Vietnamese consumers born between 1997 and 2012, with screening questions applied to confirm age eligibility and prior brand consumption experience. The average time to complete the survey was approximately 3 minutes. A total of 343 responses were received,

of which 312 valid questionnaires were retained for analysis after excluding incomplete and ineligible cases.

3.3. Measurement instrument

The questionnaire consisted of multiple items measured on a five-point Likert scale (1 = strongly disagree to 5 = strongly agree). All the measurement items were adopted from verified scales used in previous studies on Perceived CSR, brand attitude, purchase intention and Gen Z CSR Attitude. The sources of each scale and the specific items used in this study are presented (*see Appendix 1 online*). To ensure linguistic accuracy and cultural appropriateness, the scales were translated from English into Vietnamese by a lecturer with an MA in TESOL and extensive experience in English language teaching. The back-translation into English was independently carried out by a PhD lecturer in Media and Communication who also holds a BA in English. Discrepancies between the original and back-translated versions were reconciled through discussion to achieve conceptual equivalence.

3.4. Data analysis

Data analysis was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM) via SmartPLS 4 software (Hair et al., 2022). PLS-SEM is particularly suitable for this study due to several reasons. First, it is robust to violations of normal data distribution, making it appropriate when data do not follow a normal distribution pattern (Hair et al., 2019). Second, PLS-SEM is well-suited for exploratory research with relatively complex structural models. The sample size of this study (N = 312) is deemed adequate based on the "10-times rule," which recommends that the minimum sample size should be at least ten times the highest number of indicators used to measure a single construct or form a structural path (Kock & Hadaya, 2018). In this study, the

construct PCSR has nine observed indicators, indicating a minimum requirement of 90 responses. Therefore, the sample size meets the methodological requirements for reliable analysis using PLS-SEM. *(see Appendix 2 online)*

4. Empirical findings

This section outlines the findings and provides a discussion. The hypotheses were tested using the Partial Least Squares Structural Equation Modeling (PLS-SEM) technique, facilitated by the SmartPLS 4 software (Hair et al., 2022). Since all latent variables were measured using reflective scales, the consistent-PLS algorithm was applied to estimate the model parameters. According to Anderson and Gerbing (1988), the data analysis process is divided into two stages: *(1)* assessing the measurement model (evaluating internal consistency reliability, convergent validity, and discriminant validity) and *(2)* examining the structural model to validate the research hypotheses.

4.1. Measurement Model Evaluation

Initially, to assess common method bias, Harman's single-factor test was conducted (Podsakoff et al., 2003). The analysis indicated no evidence of bias, as the first factor accounted for only 44.146% of the total variance.

As shown in Appendix 3 *(see Appendix 3 online)*, the assessment of construct reliability and validity confirms that the measurement model demonstrates robust internal consistency, composite reliability, and convergent validity. Cronbach's alpha values for all scales exceed the recommended threshold of 0.7 (Tavakol & Dennick, 2011), ranging from 0.872 to 0.949. This indicates that the indicators within each construct exhibit strong correlations and demonstrate a high level of internal consistency. Additionally, the composite reliability (CR) values, both rho_a and rho_c, are above the acceptable benchmark of 0.7 (Hair et al.,

2019), with values exceeding 0.87 across all constructs, reinforcing the high reliability of the measurement model. Furthermore, the Average Variance Extracted (AVE) values range from 0.655 to 0.737, surpassing the minimum criterion of 0.5 (Fornell & Larcker, 1981). This confirms that each construct accounts for a significant portion of the variance in its associated indicators, thereby establishing strong convergent validity. Based on these results, the measurement model exhibits solid reliability and convergent validity.

The analysis of outer loadings in Appendix 4 *(see Appendix 4 online)* reveals that all observed indicators exhibit strong associations with their respective latent constructs, ensuring adequate reliability and convergent validity. According to Hair et al. (2019), an outer loading should exceed 0.7 to be considered reliable, while values between 0.4 and 0.7 may be retained if they contribute to improved composite reliability (CR) or average variance extracted (AVE). In this study, all 27 indicators meet or surpass the 0.7 threshold, confirming their relevance within the model. Since no indicator falls below 0.7, immediate removal is unnecessary, and the measurement model demonstrates a strong level of convergent validity.

Henseler et al. (2015) pointed out that the method of Fornell and Larcker (1981) does not really assess the discriminant validity of a scale, therefore, they proposed the Heterotrait-Monotrait (HTMT) index to test the discriminant validity in structural equation modeling. It evaluates the degree of similarity between constructs, indicating acceptable values when the HTMT does not exceed 0.9 under a less restrictive criterion or 0.85 under a more conservative one (Latan & Hair, 2023). The results in Appendix 5 *(see Appendix 5 online)* indicate that all HTMT values in this study remain below 0.85, confirming satisfactory discriminant validity. Since no values exceed the conservative 0.85 threshold, the constructs are empirically distinct.

R-squared (R^2) represents the proportion of variance in the dependent variable that is explained by the independent variables, indicating how well the model accounts for the observed data (Hair et al., 2019). A higher R^2 value suggests a better fit of the model in explaining the variability of the outcomes As shown in Appendix 6 *(see Appendix 6 online)*, the R^2 value for brand attitude is 0.599, meaning that 59.9% of the variance in brand attitude is explained by perceived CSR. Similarly, the R^2 value for purchase intention is 0.661, suggesting that 66.1% of the variance in purchase intention is accounted for by Brand Attitude and perceived CSR. Both R^2 values exceed the threshold of 0.50 (Hair et al., 2011), indicating a moderate level of explanatory power.

Beyond explanatory power, to generalise the findings, it is necessary to evaluate the model's predictive power (Q^2) (Hair et al., 2022). Based on Appendix 6 *(see Appendix 6 online)*, the Q^2 values for brand attitude (0.571) and purchase intention (0.461) are positive, confirming that the model maintains adequate predictive relevance. Since both Q^2 values exceed 0.35, the model demonstrates high predictive accuracy (Hair et al., 2019). Therefore, these findings demonstrate that the structural model not only accounts for a substantial proportion of variance in the dependent variables but also exhibits robust predictive power for out-of-sample data.

4.2. Structural Model Evaluation

Bootstrapping technique with 5,000 replicate samples was applied to test the research hypotheses. This research paper examines both mediating and moderating hypotheses. Based on Table 1, perceived CSR showed a positive and significant association with brand attitude ($\beta = 0.230$, $p < 0.001$),

while brand attitude exhibited a strong positive influence on purchase intention ($\beta = 0.481$, $p < 0.01$). However, the direct path from perceived CSR to purchase intention was negative and statistically insignificant ($\beta = -0.185$, $p > 0.05$). As shown in Table 1, all variance inflation factor (VIF) values ranged from 1.991 to 2.348, well below the threshold of 3.3, indicating that multicollinearity is not a potential concern in this study (Hair et al., 2019). Accordingly, *H2* and *H3* were supported, while *H1* was not supported.

Table 1. Result of direct effects

Direct effects	β	Sample mean (M)	Inner VIF	T-values	P-values	Supported
H1: PCSR → PI	-0.185	-0.190	2.038	1.794	0.074	No
H2: PCSR → BA	0.230	0.228	1.991	2.907	0.000	Yes
H3: BA → PI	0.481	0.488	2.348	4.759	0.000	Yes

The results in Table 2 show that the indirect effect of perceived CSR on purchase intention through brand attitude was positive and statistically significant ($\beta = 0.110$, $p < 0.01$). Meanwhile, the direct effect of perceived CSR on purchase intention was insignificant ($\beta = -0.185$, $p > 0.05$), indicating that Brand attitude serves as a full mediator in the relationship between perceived CSR and purchase intention (Zhao et al., 2010). This suggests that although CSR perception does not directly influence purchase decisions, it indirectly impacts them by enhancing consumers' brand attitude. Therefore, *H4* was supported, and brand attitude is confirmed as a significant mediator in this study.

Table 2. Result of indirect effects

Indirect paths	Direct paths		Indirect paths		Remark
	β	P-values	β	P-values	
H4: PCSR → BA → PI	-0.185	0.074	0.110	0.003	Full mediator

Moderation analysis evaluates if the effect of an independent variable on a dependent variable varies in magnitude or direction depending on a third factor (Hayes, 2018). In this study, Gen Z attitude was tested as a moderating factor in the relationships between perceived CSR and brand attitude, as well as between brand attitude and purchase intention. Table 3 and Appendix 7 *(see Appendix 7 online)* summarize the interaction effects between these constructs. The interaction term between Gen Z attitude and perceived CSR showed a significant and positive effect on brand attitude ($\beta = 0.156$, $p < 0.001$), indicating that the impact of perceived CSR on brand attitude was strengthened among Generation Z consumers, thus supporting *H5*. Similarly, the interaction between Gen Z attitude and brand attitude demonstrated a significant and positive relationship with purchase intention ($\beta = 0.320$, $p < 0.001$), suggesting that the effect of brand attitude on purchase intention was amplified by generational factors, confirming *H6*. Moreover, the inner variance inflation factor (VIF) values for both moderation paths were below the threshold of 3.3 (Hair et al., 2019), indicating no multicollinearity concerns. These results confirm that Gen Z attitude plays a moderating role in the model, supporting *H5* and *H6*.

Table 3. Results of moderation effects

Moderation effects	β	Sample mean (M)	Inner VIF	T- values	P- values	Supported
H5: GZA x PCSR → BA	0.156	0.159	1.089	3.601	0.000	Yes
H6: GZA x BA → PI	0.320	0.321	1.032	4.563	0.000	Yes

4.3. Discussion

This study examines the impact of perceived CSR on Generation Z consumers' brand attitude and purchase intention in Vietnam, integrating the HOE model as a theoretical foundation. By analyzing the mediating impact of brand attitude and the moderating influence of Gen Z's CSR attitude, the research clarifies how socially responsible initiatives influence young consumers in emerging markets. A research model including 4 research variables and 6 submitted hypotheses, along with intermediate and moderate recommendations, is proposed.

The study's findings indicate that the Hypothesis 1 about direct effect of perceived CSR on purchase intention is not supported (β = -0.185, p > 0.05). This result contradicts previous studies by Zhang and Ahmad (2021) and Le et al. (2024), both of which found a significant positive relationship between CSR perception and purchase intention. This may be explained by the fact that although previous studies have shown that while CSR may outweigh price considerations in influencing consumer behavior, Generation Z, despite their strong ethical awareness, still face financial constraints that make it difficult to make fully ethical purchases (Djafarova & Foots, 2022; Mohr & Webb, 2005). On the other hand, the result of Hypothesis 2 supported that perceived CSR has a positive and significant association with brand attitude (β = 0.230, p < 0.001); this aligns with prior research of Quezado et al. (2022). According to (Ferrell et al., 2019) CSR is still an important factor in shaping brand attitudes, in which positive CSR behavior often leads to positive attitudes from consumers.

The Hypothesis 3 is also confirmed that brand attitude has an positive impact on purchase intention, which support the previous research of Salehzadeh and Pool (2016) and Firdausa Nuzula and Wahyudi (2022). Additionally, a study by Suki (2016) found that consumers who hold a positive brand attitude toward green brands are more likely to engage in favorable behaviors and demonstrate stronger green product purchase intention. Moreover, the finding of Hypothesis 4 revealed that brand attitude fully mediates the relationship between perceived CSR and purchase intention (β = 0.110, p < 0.01). In other words, this result indicate that CSR does not directly influence purchase intentions but it does have an indirect impact on purchase intentions through brand attitude as previous studies indicated (Long et al., 2022).

This study makes a distinctive addition by identifying Generation Z as a moderating variable in the CSR-brand attitude and brand attitude-purchase intention relationships. The moderating effect found in this study suggests that the influence of CSR on brand attitude and purchase intention is particularly pronounced among this demographic when Hypothesis 5 (β = 0.156, p < 0.001) and Hypothesis 6 (β = 0.320, p < 0.001) are supported. This finding aligns with previous studies that have shown that younger generations, particularly Generation Y and Generation Z, are more likely to engage with brands that demonstrate social responsibility (Bianchi et al., 2024). CSR has a more significant impact on Generation Z consumers, who are increasingly driven by ethical and social considerations. The study

by Djafarova and Foots (2022) also argued Generation Z's exposure to digital media and social networks makes them more aware of CSR practices and more likely to engage with brands that reflect their values. This heightened awareness likely amplifies the role of CSR in shaping their attitudes toward brands.

5. Conclusion

This study's findings provide significant insights for marketers and brand managers aiming to utilise CSR initiatives to improve consumer engagement and stimulate purchase intentions among Vietnamese Generation Z consumers. The results indicate that CSR should not be viewed as a direct tool to boost sales or immediate purchase intentions. Instead, businesses should focus on using CSR to enhance brand image and foster positive brand attitudes. This long-term strategy may lead to increased consumer loyalty and, eventually, purchase behavior. In the context of mobile advertising, where consumers often cannot directly interact with products through senses such as touch or feel, brand attitude becomes a key factor in building connection and trust with consumers, thereby strongly influencing their purchasing decisions (Lee et al., 2017). Companies should communicate their CSR initiatives effectively to their target audience, emphasising their true commitment to social and environmental causes.

Moreover, the moderating role of Generation Z suggests that brands should tailor CSR strategies to align with the values and expectations of this cohort. Consumers in Generation Z are more likely to interact with brands that share their social and environmental values, making CSR an essential component of marketing strategies aimed at this demographic. However, while Gen Z generally trusts brands with CSR, some remain skeptical about the sincerity of CSR communications (Uche, 2018). Therefore,

brands need to deliver the right message to Gen Z to maintain positive relationships with stakeholders, build a good reputation, and assert their ethics. By integrating CSR into their brand identity, companies can strengthen their appeal to this socially conscious group and build lasting consumer relationships.

Limitations and further research

Although the study provides us with an understanding of the impact of CSR awareness on brand attitude and purchase intention among Generation Z consumers in Vietnam, this study has various limitations that should be acknowledged. Moreover, the reliance on convenience sampling introduces potential selection bias, as participants were primarily drawn from accessible networks such as urban universities. This method could under-represent the geographic and socioeconomic variety of Vietnam's Gen Z population, therefore limiting external validity. Furthermore, the study's focus on a single CSR campaign as a case study limits the generalizability of findings to other CSR contexts. Campaigns vary in scope, industry alignment, and execution quality, which may differentially influence consumer responses. Examining different campaigns from various sectors could provide more thorough insights on CSR's diverse impacts.

To address the current limitations and deepen insights into CSR impacts, research directions are proposed. *First*, expanding the conceptual model with additional mediators and moderators could enhance its explanatory power. *Second*, complementing quantitative methods with qualitative research would uncover nuanced motivations behind Gen Z's responses to CSR. Mixed-methods designs would strengthen triangulation, particularly when studying complex constructs like purchase intention. *Finally*, while this study confirms that CSR influences purchase intention through

brand attitude, it does not directly measure how different CSR dimensions (environmental, ethical, philanthropic, and economic) contribute to this effect. Future research could adopt a multidimensional approach to CSR to assess the relative importance of each component in shaping consumer perceptions and behaviors.

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