

The Impact of Corporate Social Responsibility on Employee Performance in Logistics SMEs: Mediating Roles of Organizational Commitment and Person-Organization Fit

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Abstract. The logistics industry in the world has experienced rapid growth in recent years. Despite significant advancements in automation and the widespread adoption of digital technologies, the industry still heavily depends on the performance of human practitioners. Additionally, sustainability and corporate social responsibility (CSR) have emerged as key issues in the business sector. This study investigates the impact of Corporate Social Responsibility (CSR) on employee performance in small and medium enterprises (SMEs) in the Vietnamese Logistics industry, with organizational commitment (OC) and person-organization fit (P-O Fit) as mediating factors. Using partial least squares structural equation modeling (PLS-SEM) with data from 557 employees, the study finds that CSR positively influences employee performance both directly and indirectly through OC and P-O Fit. The results contribute to the growing literature on CSR in emerging markets and provide practical insights for Logistics SMEs seeking to enhance employee performance through CSR initiatives. The study highlights the importance of aligning CSR activities with employee values and fostering organizational commitment to maximize the benefits of CSR on employee performance.

Keywords: Corporate Social Responsibility, employee performance, organizational commitment, Person-Organization Fit

1. Introduction

Human resources are always considered a crucial factor determining the success or failure of an organization. In the knowledge-based economy, human capital is particularly emphasized for investment as it helps businesses in all industries achieve sustainable development (Saha & Rowley, 2015) and Logistics industry is not an exception. Logistics refers to the entire process of acquiring, storing, and transporting resources to a destination (Kenton, 2024). Despite the recent significant increase in automation and the widespread use of digital technologies in logistics activities, this industry still depend heavily on human operators to increase the competitive advantages (Aloini et al., 2022). Due to the proper investment, the improvement of EP positively impacts the operational effectiveness of the companies (Kour et al., 2019).

EP can be defined as all behaviors related to employees while working and it reflects the extent to which a person performs their job duties (Fogaça et al., 2018). Zhao et al. (2022) argue that there are two types of performance to provide the highest quality service, including in-role performance (IRP) and extra-role performance (EXP). IRP includes explicit job behaviors such as the key responsibilities of assigned work which are described in the job description (Pradhan & Jena, 2016; Ozturk et al., 2021), in another hand, ERP involves discretionary behaviors in handling challenging customer service encounters (Netemeyer & Maxham III, 2007). Employee performance has been linked to achieving corporate objectives and meeting stakeholder expectations (Pattnaik & Pattnaik, 2021). Furthermore, how to ensure optimal work performance for employees is always a top concern for researchers and businesses alike. According to Mathis & Jackson (2011), Armstrong (2012), the factors that could enhance individual performance are related to the organization (organizational support, training culture, organizational culture), and the job (communication, autonomy, work environment), and employees (intrinsic motivation, dynamism, adaptability, flexibility, and level of commitment). However, there is still a need for additional studies with new factors (Diamantidis & Chatzoglou, 2019) to meet the increasing competition in the modern economy.

CSR is the corporate behaviors with the objective of positively influencing stakeholders and exceeding the organization's economic interests (Turker, 2009). These stakeholders include individuals who can influence or be influenced by the organization's success, or those who benefit directly or indirectly from the company (Verdeyen et al., 2004). Yoon and Chung (2018) argue that CSR encompasses various activities such as employee relations, investment management, business administration, environmental protection, community development, and customer relations, aiming at generating positive impacts on stakeholders. According to the United Nations Economic Commission for Europe (UNECE, 2021), in developed countries, CO₂ emissions from the transport sector account for approximately 30%, while globally, they represent about 23% of total man-made CO₂ emissions. The logistics service industry, both globally and Vietnam, is advancing towards modern approaches, such as Green Logistics and Smart Logistics, to minimize negative impacts on people and the environment. Many businesses are increasingly focusing on enhancing their competitive advantages through well-structured CSR activities, especially considering recent social responsibility scandals worldwide. Notable examples include Volkswagen's cheating on emissions tests for their diesel vehicles (Topham et al., 2015) and violation of Global One Logistics in Southern California about overtime pay regulations by instructing workers to record only eight hours per day, paying unrecorded hours in cash, and manipulating payroll records (US Department of Labor, 2021). Such scandalous events somewhat diminish and undermine trust, employee commitment and work motivation. However, whether Logistics businesses' attention to CSR improves employee performance remains a topic of debate as CSR is sometimes considered costly (Kao et al., 2018) and many organizations are still hesitant to implement it.

The Vietnam Logistics Report (2022) emphasized that the biggest challenges that over 50% of small and medium-sized Logistics enterprises face are a lack of qualified human resources and non-professional personnels while having to deal with an ever-changing environment. Assessing and

analyzing individual and collaborative behaviors during work activities can be quite challenging, especially since inefficiencies resulting from poorly designed work systems in logistics activities are frequently not well interpreted (Grosse et al., 2016). In organizational management, CSR is regarded as an innovative solution contributing to the creation of new value for effective management programs (Chang, 2015). Compared to other factors in relation to employee performance, CSR is expected to generate indirect social exchanges, whereby employees respond positively to the organization's good behaviors and intentions (He et al., 2022). Higher involvement in CSR as a form of investment in intangible asset for companies can lead in better firm performance (Ikram et al., 2020) and more noticeably, employees' work outcomes (Wang et al., 2022; Donia et al., 2017).

Based on Social Exchange Theory (Blau, 1964) and Social Identity Theory (Tajfel, 1974), the authors suggest that the CSR practices implemented by organizations will have a significant influence on employees' attitudes and behaviors. The positively direct impact of CSR on EP has been found in some studies (Tarigan et al., 2021; Aftab et al., 2021; Sun & Yu, 2015). However, while studies of those scholars confirmed this relation, the conclusion of Lin et al. (2022) stated that internal CSR information lowers performance quality of Chinese blue-collar workers. There have also been explorations of the mediating role of other factors in this relationship such as organizational identification (He et al., 2019; Shin et al., 2016), organizational commitment (Bizri et al., 2021; Looor-Zambrano et al., 2022, Edwards & Kudret, 2017), job engagement (Ahmad et al., 2022); employee engagement (Ali et al., 2020) and green behavior (He et al., 2020). Although research on the CSR-EP relationship has evolved significantly, empirical studies on the entire interaction process involving the participation of psychological factors, behaviors, and employee attitudes are still limited (Bizri et al., 2021; Story & Neves, 2015). This paper extends research on this relationship by integrating potential mediating variables to fully explore the diverse interactions between CSR and EP in different contexts, responding to the call of Kim and Keane (2023); and Lin et al. (2022) for further clarity of this effecting mechanism. Significantly, the introduction of mediating constructs (Employee commitment and P-O Fit) in this research contributes to gaps in reviews of the CSR-employee literature by Onkila and Sarna (2022) about the need of more understanding of individual-level differences related to CSR initiatives and Yassin and Beckmann (2024)'s findings about the limited employees' perceptions of their company's CSR motives in existing literature. Whether or not CSR has a positive relationship with employee outcomes is inconclusive in the literature because of contradictory conclusions among scholars. Specifically, the inconsistencies in research results of Edwards and Kudret (2017), Story and Castanheira (2019), Bizri et al. (2021), on the mediating role of organizational commitment in CSR-employee performance requires further studies to ensure more robust and convincing conclusions.

Incorporating P-O Fit into this model stems from the importance of the value congruence between employees and their organization, which may lead to better behaviors and attitudes among employees (Miller & Youngs, 2021; Hudson et al., 2017; Valentine & Godkin, 2017). Do the ethical values pursued by the organization align with the perspectives of their employees? In this study, examining P-O Fit in the context of CSR and employee performance aims to explore how this alignment influences employees' perceptions of CSR initiatives and their overall performance at work. By understanding this relationship, the study seeks to identify ways to improve organizational practices and enhance employee performance. As far as the authors are aware, this study is among the earliest to test the mediating effects of P-O Fit in relationship between CSR-employee performance in the context of a developing country.

This study also develops a conceptual framework to delineate the distinct impacts of various CSR dimensions on employee outcomes, considering CSR and EP as the second key constructs. Moreover, Bizri et al. (2021) also suggested for combining quantitative and qualitative methods of data collection in future research and consolidate the conclusions about the relationship between these two variables. In addition, despite the increasing scholarly interest in the economic outcomes of CSR, there is still

insufficient knowledge about its effects on employee performance in emerging countries in general, and specifically in Vietnam (Bui, 2023; Nguyen et al., 2022).

Additionally, with various grounded theories in approaching CSR-employee performance, namely Social Identity theory and Social Exchange theory (Story & Castanheira, 2019; Chaudhary, 2018), Affect Social Exchange theory and the Means-End Chain theory (Asante Boadi et al., 2020; 2019); neo-charismatic theory and stakeholder theory (Tarigan et al., 2021; Jnaneswar & Ranjit, 2020), this paper aims at distinguish the different effects of the theories through identifying the difference in the mediating mechanism when explaining employees' reactions towards CSR practices. We compare the mediating effects of organizational commitment (Social Identity theory and Social Exchange theory) and P-O Fit (P-O Fit theory). Such a comparison will enhance our understanding of the key factors that most effectively motivate employees. Furthermore, it will clarify the distinct impacts of various theories and encourage their integration and compatibility as suggested in the review of Wang et al. (2020).

This research expects to provide Logistics companies with an understanding and insights into the role of CSR towards organizational commitment and Person-Organizational fit. In addition, this will help those organizations with CSR create initiatives which their employees find value congruence. Considering CSR in connection with EP will also help Logistics enterprises have appropriate management policies to thrive sustainably. Based on these above reasons, this study analyzes the influence of CSR on employee performance directly and indirectly by mediating mechanism of organizational commitment and P-O Fit through organizational commitment and P-O Fit, which have not been comprehensively considered by previous studies in SMEs of Logistics industry on the global scale and in Vietnam.

As argued above, this study addresses the following research questions (RQ) as below:

RQ1. How does CSR directly impact employee performance in logistics SMEs?

RQ2. What are the mediating roles of organizational commitment and person-organization fit in this relationship?

2. Review of Literature

2.1 Theoretical Background

Social Exchange Theory (SET) is a collection of conceptual models of workplace relationships (Cropanzano et al., 2017; Shore et al., 2004). This theory proposes that social behaviors result from an exchange process, and most relationships are formed based on giving and taking. Positive actions from one side can create a positive reciprocal obligation from the other side (Emerson, 1976; Blau, 1964). According to Settoon et al. (1996), good actions towards employees from the organization or its representatives contribute to establishing high-quality relationships, creating an obligation for employees to respond in similarly positive ways. Cropanzano and Mitchell (2005) emphasize that social exchange relationships develop when organizations care about employees, thereby yielding beneficial outcomes such as positive work attitudes. Specifically, the CSR practices (such as fair treatment, training, security at work) signal to employees that their organization cares employees' well-being, and following this principle, employees feel obligated to respond with positive attitudes and behaviors. CSR creates both types of exchanges between employees and their organization. The organization provides benefits to employees beyond legal and financial obligations as stipulated by the law (voluntary), and employees reciprocate these voluntary investments in the positive way (De Roeck & Maon, 2018).

Social Identity Theory (SIT) explains the psychological foundation for the differentiation between groups. Individuals shape their emotional value based on the knowledge within their group and compare it with other groups (Tajfel, 1974). Simultaneously, individuals involved identify themselves by the group they belong to, and they are also identified through those who are members of the group. Hogg (2014) argues that when an individual becomes attached to a particular community/group (such as a company, family), they develop a certain identification with the characteristics of that community. This identification indicates who they are, how they are evaluated, and how they should behave appropriately.

For example, employees working for socially responsible organizations may have psychological differences regarding CSR policies and values (Chaudhary, 2018). In other words, employees may identify themselves based on how their organization behaves towards the environment and the surrounding community. When they feel that the organization's actions align with their values, ethics, and beliefs, they become more effective at work. This theory explains CSR policies for internal and external stakeholders will create a certain difference and significantly influence organizational behavioral and psychological factor (George et al., 2020). Specifically, when organizational identification is high, employees will have commitment to the organization (Zafar & Ali, 2017).

Person-Organization Fit Theory (P-O Fit theory) refers to the congruence between organizations and employees (Kristof, 1996). Organizations have a high level of congruence when they maintain high levels of attachment and flexibility during challenging times and situations. Specifically, that is the fit of individual characteristics, beliefs, values with the culture, strategic needs, norms, and values of the organization (O'Reilly et al., 1991). Edwards (1991) suggests that P-O fit is formed from two aspects: needs-supplies and demands-abilities. From the needs-supplies perspective, a state of P-O fit occurs when the organization meets the individual's needs and expectations. Conversely, from the demands-abilities perspective, a state of P-O fit is achieved when the individual's capabilities contribute to meeting the organization's demands. Findings of Lam et al. (2018) shows individuals' satisfaction at work strongly reflects the extent to which they perceive a fit with their job and organization. The high value congruence and identification with the organization is related to job satisfaction and significantly influences the organizational citizenship behavior (OCB) that goes beyond in-role requirements for achieving organizational effectiveness (Kaur & Kang, 2021). The P-O Fit theory is used to explain the congruence of values between individuals and organizations, driving positive behaviors within the organization.

2.2 Variables' definitions and hypothesis development

Organizational commitment (OC) has been identified as a multidimensional construct, including employee loyalty to the organization, effort to contribute to the organization, the congruence of employee goals and values with those of the organization, and the desire to maintain membership (Bateman & Strasser, 1984). Meyer and Allen (1991) states that commitment is a psychological state defining the relationship between employees and the organization and impacting the decision to continue working within the organization or acting as a force binding an individual to a course of action pertaining to a specific target (Meyer & Herscovitch, 2001), meanwhile, employees' organizational commitment is one of the significant outcomes of social exchange processes within organizations. Blau (1964) emphasizes that establishing exchange relationships is related to creating investments that form commitments to others. CSR initiatives for organizational stakeholders can help shape social exchanges between the organization and employees, aiming to foster positive commitment to the organization. Thus, CSR represents voluntary investments of companies in community welfare, customers, employees, and this investment shows the signal of expectations of compassionate and kind treatment from organizations towards employees in the future. When employees perceive such ethical actions, they respond positively. In this sense, CSR is seen as representing individual values and professions, enhancing employees' sense of life meaning, thereby promoting higher commitment to the organization (Marić et al., 2021; Zafar & Ali, 2017; Huang, 2016). Based on theory of social exchange and theory of social identity, Lu et al. (2020) stated that CSR initiatives have positive and significant impacts on OC in the SEM-based multivariate approach. George et al. (2020) confirms a positive relationship between three types of CSR (towards social, customer and employees) and affective commitment, stating that as employees' perception of the organization increases, organizations committed to social responsibility activities will enhance employee identification as members of that organization. Boğan and Dedeoğlu (2022) found that employees' perceptions of corporate social responsibility (CSR) in five-star hotels in Turkey enhance their affective organizational commitment and loyal boosterism. Social identity theory explains that individuals tend to identify themselves with the group (organization) they

belong to. Therefore, their perception of CSR leads to positive behaviors and attitudes such as organizational identification or prestige and thereby enhances OC (Brachle & Waples, 2023; De Silva & Lokuwaduge, 2019). Those studies demonstrate that CSR practices can influence and enhance the reputation and image of the company as perceived by external stakeholders and employees within the organization. When organizations behave responsibly, employees are proud of being members of that organization. They perceive CSR policies as responsible, especially when these policies relate to career advancement, fair compensation, non-discriminatory leadership behavior, and good work environments. Consequently, employees become more satisfied, trusting, and committed to the organization (Loozambano et al., 2022; George et al., 2021).

The positive impact of CSR on EP has been found in Asian contexts such as China, Malaysia, Singapore, South Korea, Indonesia (Tarigan et al., 2021; He et al., 2019; Edwards & Kudret, 2017; Shin et al., 2016), Europe including Latvia, Portugal (Story & Neves, 2015; Story & Castanheira, 2019), and the Americas (Hasan et al., 2018). Story & Neves (2015) found that when employees perceive their organization investing in both intrinsic and extrinsic CSR activities, they exert more effort in their work. This finding is supported by Chaudhary (2018), who emphasizes that the relationship between CSR perceptions and employee performance is stronger for employees who place high importance on CSR activities within an organization. Moreover, organizations can merge CSR and green practices to boost performance and promote environmental responsibility, ensuring long-term sustainability (Suganthi, 2019). While studies such as Tarigan et al., 2021 and Story & Neves (2015) found a positive relationship between CSR and employee performance, others like Lin et al. (2022) identified no significant relationship. When employees feel meaningful when working for a company engaged in CSR activities, they are compelled to reciprocate positively to the organization (Blau, 1964; Gouldner, 1960) through more positive and effective work behaviors.

CSR practices of the organization also contribute to P-O fit as employees perceive CSR initiatives as a moral obligation implemented in accordance with ethical and justice norms (Bouraoui et al., 2019). Moreover, employees' perceptions of CSR are closely related to increasing value-fit commitment (Valentine & Godkin, 2017). Hudson et al. (2017) also state that perceived CSR practices increase the congruence between employee and organization and job satisfaction, thereby reducing turnover intention. In organizations with CSR initiatives, according to P-O fit theory, the shared values between organizations and employees can be ethical and fair. Policies that are responsible towards environment, employees, customers, suppliers, and could anticipate and positively impact P-O Fit. Fair treatment of all stakeholders by the organization increases the similarity of values between employees and the organization, leading to a higher level of P-O Fit. Therefore, based on the points, we suggest the following:

H₁: CSR has a positive impact on employee commitment;

H₂: CSR has a positive impact on employee performance;

H₃: CSR has a positive impact on P-O Fit.

The positive relationship between OC and EP has been found in many studies. Pham et al. (2024), Srimulyani et al. (2023) and Kundi et al. (2021) claim that affective commitment significantly influences employees' work performance. Wayoi et al. (2021) conclude in their findings that three components of OC (affective commitment, normative commitment, continuance commitment) motivate employees to work for the organization's benefits. However, Meyer et al. (2004) found different results include affective commitment strongly correlates with work performance, followed by normative commitment, while continuance commitment is either unrelated or negatively affects employee performance. Hosen et al. (2024) also confirm the role of OC in evoking positive behaviors towards the organization, demonstrating better work outcomes among the frontline hotel employees in Bangladesh. As a result, it is potential to reduce burnout and enhance job performance by improving job satisfaction and OC (Wang et al., 2022). Thus, it is proposed that organizational commitment fosters employee performance:

Hypothesis H4: Organizational commitment is positively related to employee performance.

The relationship between P-O Fit and EP has been explored in several studies. Two prominent meta-analyses found that P-O Fit is positively related to task performance (Hoffman & Woehr, 2006; Kristof-Brown et al., 2005). Additionally, Oh et al. (2014) also discover a positive relationship between these factors in East Asian countries through another meta-analysis. According to the P-O Fit (Kristof, 1996), the relationship between the organization and employees only sustains fit state when there is harmony and fairness in rights and responsibilities of both parties. Employees contribute their resources (time, effort, commitment, experience, and abilities) to the organization. Conversely, the organization provides value (financial, physical, psychological) to the employees. This resource exchange occurs continuously in business operations, helping the relationship between the organization and employees reach an optimal state, or fit state. When an organization achieves such fit in the organization-employee relationship, employees tend to enhance their knowledge, skills, and attitudes to meet the demands of the organization. This leads to the improvement of employee performance (Hamstra et al., 2019). However, research of Sørli et al. (2022) shows that higher P-O fit was generally linked to better contextual performance but not task performance. Understanding P-O Fit helps predict outcomes for both employees and organizations (Kristof, 1996). Haski-Leventhal et al. (2017) also identified alignment between employers and employees in terms of social responsibility, which expands the range of possibilities for achieving positive organizational outcomes through CSR. The positive influence of P-O Fit on affective commitment is found in the research of Astakhova (2016). Similarly, Hicklenton et al. (2019) highlight that P-O Fit regarding environmental concerns predicts intrinsic satisfaction and workplace engagement. From this engagement, employees desire long-term commitment to the organization. Particularly, Straatmann et al. (2020) show that the relationship between P-O Fit and three types of commitment is both direct and mediated by organizational identification through a study in the United States. There is an increasing interest in the role of P-O Fit in contemporary themes as it enhances employees' attitudes such as employee performance and organizational commitment (Subramanian et al., 2022). Therefore, two hypotheses are as follows:

Hypothesis H5: P-O Fit is positively related to employee performance.

Hypothesis H6: P-O Fit has a positive impact on organizational commitment.

The process of CSR's impact on job performance, mediated by employee commitment, has shown varying results in numerous studies. Based on Social Exchange Theory (Blau, 1964) and Social Cognitive Theory (Bandura, 2001), Bizri et al. (2021) demonstrated that CSR policies directed at employees (through positive human resources initiatives) affect employee performance via affective commitment. Notably, the research by Edwards and Kudret (2017) on employees of multinational corporations in the financial sector in Singapore found that affective commitment fully mediates the relationship between CSR and in-role performance; however, it does not play a partial mediating role. This finding is further supported by the research of Story and Castanheira (2019). Those studies also call for further exploration of the role of employee commitment in this relationship to avoid biased perspectives. Social exchange theory suggests that when employees receive benefits from the organization such as salary, benefits, and favorable working conditions, leading to job satisfaction, they reciprocate with positive attitudes at work, such as organizational commitment, thereby enhancing job performance (Flynn, 2005). Based on this, the authors posit that when employees perceive their organization implementing CSR policies towards internal and external stakeholders, they become more committed and their job performance increases. Therefore, the following hypothesis is proposed.

Hypothesis H7: Organizational commitment mediates the relationship between CSR and employee performance.

Empirical and theoretical studies show that P-O Fit is a positive mediating factor in relationships involving CSR, employee behavior, and attitudes. Duarte & Mouro (2022) also studied 138 employees and managers from Portuguese companies and found the positive mediating role of person-organization fit in the relationship between environmental CSR activities, organizational identification and

workplace pro-environmental behaviors (work PEBs), offering management policy implications for enhancing CSR activities. In another study, Donia et al., (2017) similarly confirm a positive relationship between CSR and P-O fit, thereby enhancing work-related attitudes and individual performance among employees across a broad range of occupations in North America. These studies indicate the significant role of P-O Fit as a mediating factor. While there are few studies that explicitly confirm P-O Fit as a mediator in the relationship between CSR and job performance, numerous studies highlight the positive relationship between CSR and Person-Organization Fit (Bourauoui et al., 2019; Hudson et al., 2017), and the influence of P-O Fit on employee performance (Sørli et al., 2022; Hamstra et al., 2019; Oh et al.; 2014). Based on this, the following hypotheses are proposed:

Hypothesis H8: P-O Fit mediates the relationship between CSR and employee performance.

Based on the research hypothesis, the suggested research model is illustrated in Fig.1 provided herein.

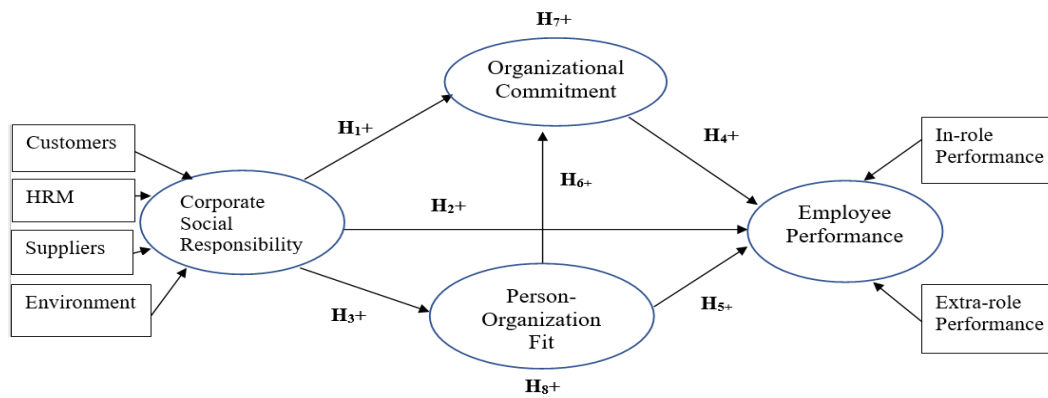


Fig.1: The research model

3. Methodology

The authors combine both qualitative and quantitative research methods in the study. The qualitative method is utilized to validate and develop scales while the quantitative aspect is deployed to scrutinize hypotheses and research frameworks. In qualitative research, interviews are conducted through a dual-phased process: firstly, in-depth interviews are undertaken with ten managerial professionals from the logistics sector, alongside four doctoral-level experts (lecturers). We translated the preliminary scales of this research from English to Vietnamese and pilot-tested the Vietnamese version of the preliminary scales by interviewing managers. Subsequently, group discussions are held in two distinct groups, each comprising five proficient employees with a minimum of five years' experience working in the industry. In quantitative research, PLS-SEM is employed as the primary analytical tool as it has been proved to improve reliability through both analytical and simulation studies (Hair et al., 2024). Additionally, PLS focuses on explaining variance in dependent variables (Hair et al., 2022), aligning well with the objectives of this study which emphasizes exploratory prediction of relationships instead of confirming model fit. Smarts 4.0.9.8 was employed to examine relationships between variables with higher-order constructs, using the PLS-SEM Algorithm with default settings, including initial weights, a maximum of 3000 iterations, and the Path weighting scheme. Bootstrapping used 5000 subsamples for a two-tailed test at a 0.05 significance level.

The survey sample size (n=620) was determined using Iarossi (2006)'s formula, based on the representativeness of the sample, the overall population size, the margin of error (10%), and the confidence level (90%). The sample distribution was 11.27% from Ho Chi Minh City, 11.27% from Hanoi and 77,46% from other seven cities (Hai Phong, Hai Duong, Da Nang, Binh Dinh, Nghe An, Binh Duong, Dong Nai). Through our dedicated efforts, we managed to collect 590 questionnaires, with 557 valid responses as official data and used for analysis after eliminating 33 unsuitable questionnaires.

Demographics showed an approximately 1:1 gender ratio, with 69% of respondents aged 25-44 and 79% of respondents had over 5 years of experience, and 72% of respondents held bachelor's degrees. This demographic sampling corresponds to the typical customer profile of logistics SMEs in Vietnam according to MOIT (2023).

The scale of CSR, organizational commitment, P-O Fit and employee performance in this study is used based on previous studies and has been confirmed and developed to suit the research context in Vietnam. The "CSR" variable was developed as formative construct, consisting of four factors: customers (Cuss), HRM (employees), suppliers (Supp) and environment (Envi). The "CSR" scale is mainly based on the concepts and scales of the authors, namely Lu et al. (2012) and Turker (2009), reflecting CSR adoption in Vietnam. The statements are "Adapt products or services to enhance the level of customer satisfaction." (Cus1); "Incorporate the interests of our customers in our business decisions." (Cus2); "Satisfy the complaints of our customers about products or services." (Cus3); "Provide all customers with the information needed to make sound purchasing decisions." (Cus4); "Our company policies encourage the employees to develop their skills and careers." (HRM1); "Our company implements flexible policies to provide a good work & life balance for its employees." (HRM2); "The management of our company is primarily concerned with employees' needs and wants." (HRM3); "The managerial decisions related with the employees are usually fair." (HRM4); "Our company participates in activities which aim to protect and improve the quality of the natural environment." (ENVI1); "Our company makes well-planned investments to avoid environmental degradation." (ENVI2); "Incorporate environmental concerns in our business decisions." (ENVI3); "Incorporate environmental performance objectives in organizational plans" (ENVI4); "Financially support environmental initiatives." (ENVI5); "Open the purchasing principles and sign the contract according to the law." (SUPP1); "Incorporate the interests of our suppliers in our business decisions" (SUPP2); "Pay attention to how suppliers manage the ethical performance of their upstream partners" (SUPP3); "Inform our suppliers about organizational changes affecting our purchasing decisions" (SUPP4). These studies have demonstrated that the scale has a reliability coefficient exceeding 0.8 and has been validated across diverse cultural settings, confirming its suitability for cross-cultural use. Another second order construct "employee performance" has the scale adapted from the study of Becker and Kernan (2003), Williams and Anderson (1991), Netemeyer & Maxham III (2007), having two factors: In-role performance (IRP) and extra-role performance (EXP). Specifically, the statements include "Adequately completes the assigned duties." (IRP1); "Meets formal requirements of the jobs." (IRP2); "Fulfills responsibilities specified in the job description" (IRP3); "Engages in activities that can positively affect his or her performance evaluation." (IRP4); "Consistently performs work tasks in a high-quality manner." (IRP5); "I went above and beyond the "call of duty." when serving customers" (EXP1); "I willingly went out of my way to make a customer satisfied" (EXP2); "I helped customers with problems beyond what was expected or required" (EXP3); "I was ready to lend a helping hand to those employees around me."(EXP4); "I helped new employees even though it was not required." (EXP5). In previous studies, this scale demonstrated strong reliability with a Cronbach's alpha of around 0.9, indicating high internal consistency. Five items have been used to measure organizational commitment (OC), including 3 dimensions proposed by Allen & Meyer (1990), validated and extended by Wallace et al. (2013), such as "I would be very happy to spend the rest of my career with this organization." (OC1); "This organization has a great deal of personal meaning for me." (OC2); "I would feel guilty if I left my organization now." (OC3); "Right now, staying with my organization is a matter of necessity as much as desire." (OC4); "It would be very hard for me to leave my organization right now, even if I wanted to." (OC5). Wallace's study reported a good Composite Reliability of 0.82-0.83 for this scale. Finally, the study of Netemeyer et al. (1997) provides four items of P-O Fit, namely "I feel that my personal values are a good fit with this organization." (POS1); "This organization has the same values as I do with regard to concern for others." (POS2); "This organization has the same values

as I do with regard to honesty.” (POS3); “This organization has the same values as I do with regard to fairness.” (POS4). The scale demonstrated strong internal consistency (Cronbach’s Alpha= 0.88).

4. Findings and discussion

4.1 Measurement model assessment

In the research model, “CSR” and “Employee Performance” are second order constructs. Therefore, it is crucial to assess the relationship and the fit between the second-order constructs and its first-order constructs.

Table 1. Variables' information

Variables	CR	AVE
CSR		
CUS: CSR towards customers	0.912	0.722
items: 1CUS1; 1CUS2; 1CUS3; 1CUS4	Outer loading: 0.867; 0.884; 0.874; 0.768	
ENVI: CSR towards environment	0.952	0.799
items : 1Envi1; 1Envi 2; 1Envi 3; 1Envi 4; 1Envi 5	Outer loading: 0.895; 0.895; 0.896; 0.893; 0.891	
HRM: CSR towards employees	0.926	0.758
items: 1HRM1; 1HRM2; 1HRM3; 1HRM4	Outer loading: 0.892; 0.886; 0.861; 0.842	
SUPP: CSR towards suppliers	0.920	0.743
items: 1SUPP1; 1SUPP2; 1SUPP3; 1SUPP4	Outer loading: 0.859; 0.867; 0.876; 0.844	
Employee performance		
ERP: Extra-role performance	0.925	0.711
items: 2EXP1; 2EXP2; 2EXP3; 2EXP4; 2EXP5	Outer loading: 0.831; 0.845; 0.847; 0.850; 0.843	
IRP: In-role performance	0.930	0.727
items: 2IRP1; 2IRP 2; 2IRP3; 2IRP4; 2IRP5	Outer loading: 0.854; 0.846; 0.861; 0.859; 0.843	
OC: Organizational Commitment	0.929	0.724
items: 3OC1; 3OC2; 3OC3; 3OC4; 3OC5	Outer loading: 0.853; 0.880; 0.869; 0.790; 0.861	
POF: P-O Fit	0.942	0.802
items: 4POF1; 4POF2; 4POF3; 4POF4	Outer loading: 0.875; 0.897; 0.909; 0.900	

Source: Authors’ research. Note: CR: Composite reliability; AVE = average variance extracted

Table 1 presents the factor loadings, CR, and AVE. All factors had loadings exceeding 0.768, and they were included in the subsequent analysis (Hair et al., 2022). The constructs demonstrated internal consistency as their CR values surpassed 0.7. Additionally, all the constructs exhibited convergent validity, with AVE values exceeding 0.5.

Table 2. Fornell-Larcker value

	1Cus	1Envi	1HRM	1Supp	2ERP	2IRP	3OC	4POF
1Cus	0.850							
1Envi	0.705	0.894						
1HRM	0.796	0.802	0.871					
1Supp	0.760	0.825	0.781	0.862				
2ERP	0.704	0.727	0.719	0.789	0.843			
2IRP	0.732	0.705	0.719	0.770	0.833	0.852		
3OC	0.684	0.783	0.755	0.780	0.796	0.707	0.851	
4POF	0.690	0.750	0.732	0.747	0.747	0.714	0.816	0.896

Source: Authors’ research, Note: HRM = Human Resource management

From the data in Table 2, the Fornell–Larcker criterion was performed to investigate discriminant validity. Discriminant validity is confirmed when the Fornell-Larcker criterion value in the diagonal cell is higher than any values in the corresponding horizontal and vertical cells. As a result, all the constructs meet the discriminative validity.

The second part of the testing was to investigate the relationship between other constructs (employee commitment, P-O Fit) with their items. Based on the data presented in Table 1 and Table 2, all factors having outer loading and CR >0.7, AVE>0.5 and satisfactory value of Fornell- Larcker, it can be concluded that all constructs demonstrate both convergent and discriminant validity, and their indicators show reliability and consistency.

4.2 Structural model assessment

The goal of evaluating the structural model is to determine whether to support or reject the hypothesis of the research model. In Table 3, the VIF values for the four first-order constructs are all below 5, with most values around 3. This indicates that there are no collinearity issues (Hair et al., 2019). In addition, all p values are less than 5% and the value of outer weights are significantly different from zero. Therefore, all four indicators of CSR (Customers, Environment, Employees, Suppliers) and two indicators of Employee Performance (In-role performance, extra-role performance) have significance and relevance.

Table 3. VIF of outer model, Outer weight value, p-value

Hypothesis	VIF	Outer weight value	P-value
1CUS -> 1CSR	3.158	0.119	2.5%
1ENVI-> 1CSR	3.924	0.365	0%
1HRM-> 1CSR	4.082	0.151	0.7%
1SUPP-> 1CSR	3.999	0.445	0%
2ERP-> 2EP	4.621	0.528	0%
2IRP->2EP	3.906	0.517	0%

Source: Authors' research

The relationships between CSR, organizational commitment, P-O Fit, and employee performance are tested. According to Table 4, the research model does not exhibit collinearity issues as all values are below 5.

Table 4. VIF values of inner model

Hypothesis	CSR -> OC	CSR-> EP	CSR-> P-O Fit	OC-> EP	P-O Fit-> EP	P-O Fit-> OC
VIF	2.970	3.934	1.000	3.967	3.653	2.970

Source: Authors' research

R² values of 25%, 50%, and 75% indicate weak, moderate, and substantial predictive accuracy of the research model, respectively (Henseler et al., 2009). In Table 5, the R² values are .741 for employee performance, .747 for employee commitment, and .663 for P-O Fit. This indicates that the independent variables explain 74.1% of the variance in employee performance, 74.7% of the variance in organizational commitment, and 66.3% of the variance in P-O Fit.

Table 5. R-square adjusted, Q-square

	R-square adjusted	Level of predictive accuracy	Q-square	Predictive relevance
Employee Performance	0.741	Moderate	0.662	Large

Organizational Commitment	0.747	Moderate	0.536	Large
P-O Fit	0.663	Moderate	0.528	Large

Source: Authors' research

Table 6. Path Coefficients, T-values, P-Values and Effect size

	Coefficient β	T-values	P -values	Effect size (f^2)	Conclusion
H1: CSR -> OC	0.493	10.747	0%	0.324	Supported
H2: CSR-> EP	0.528	7.661	0%	0.275	Supported
H3: CSR-> P-O Fit	0.814	37.587	0%	1.970	Supported
H4: OC-> EP	0.247	3.740	0%	0.060	Supported
H5: P-O Fit-> EP	0.133	2.209	2.7%	0.019	Supported
H6: P-O Fit-> OC	0.415	9.168	0%	0.230	Supported
H7: CSR->OC->EP	0.122	3.602	0%		Supported
H8: CSR->POF->EP	0.109	2.201	2.8%		Supported

Source: Authors' research

The coefficients of the relationships between the formative construct (CSR), dependent (employee performance), and mediators (employee commitment, P-O Fit) showed different values in the model. As indicated in Table 6, there are statistically significant direct positive relationships between CSR and organizational commitment ($\beta = .493$, $t = 10.747$, $p < .01$), employee performance ($\beta = .528$, $t = 7.661$, $p < .01$), and P-O Fit ($\beta = .814$, $t = 37.587$, $p < .01$). Additionally, significant positive relationships were found between organizational commitment and employee performance ($\beta = .247$, $t = 3.740$, $p < .01$), between P-O Fit and employee performance ($\beta = .133$, $t = 2.209$, $p < .01$), and between P-O Fit and employee commitment ($\beta = .415$, $t = 9.168$, $p < .01$). These results confirm hypotheses H1, H2, H3, H4, H5, and H6 based on a sample of logistics SMEs in Vietnam. CSR, organizational commitment, and P-O Fit all positively impact employee performance. However, with the highest coefficient value (0.528 vs. 0.247 vs. 0.133, see Table 6), CSR has the greatest impact on employee performance, followed by organizational commitment and then P-O Fit. The test results in Table 6 also show that organizational commitment and P-O Fit act as partially mediating variables between CSR and EP as the direct relationship remained significant even when the mediating variable was included. Importantly, the indirect effects indicate that the pathway through organizational commitment ($\beta = .122$, $p = 0.000$) is stronger, compared to the pathway through P-O Fit ($\beta = .109$, $p = 0.028$), although both are statistically significant. This demonstrates that both organizational commitment and P-O Fit play crucial roles in mediating the relationship between CSR and employee performance, thereby confirming hypotheses H7 and H8, with organizational commitment being the stronger mediator.

The next indicator evaluated in the structural model is the impact index f^2 , which measures an exogenous construct's contribution to the R^2 value of a predictor latent variable. Value f^2 of 0.02, 0.15, and 0.35 indicate a predictor construct's small, medium, or large effect, respectively, on an endogenous construct (Cohen, 1988; Hair et al., 2022). In this model, only one value indicated a very small effect, which was the f^2 for the P-O Fit and employee performance link ($f^2 = .019$). Conversely, CSR had a medium effect size, and organizational commitment had a small effect size (see Table 6).

Apart from VIF, R^2 , f^2 values, another crucial indicator in the measurement model is Q^2 . This metric assesses out-of-sample predictive power, indicating the PLS-SEM method's ability to forecast data not used in model estimation. Q^2 value greater than 0 signifies predictive power regarding the dependent variable path model (Geisser, 1974; Stone, 1974), and values above 0, 0.25, and 0.50 indicating medium, and large predictive accuracy, respectively (Hair et al., 2019). According to the analysis results, Q^2 values for employee performance, organizational commitment, and P-O Fit through

blindfolding are 0.662, 0.536, and 0.528, respectively (all > 0.000) (see Table 5). This confirms relationships between predictive capabilities related to the path model and endogenous latent variables.

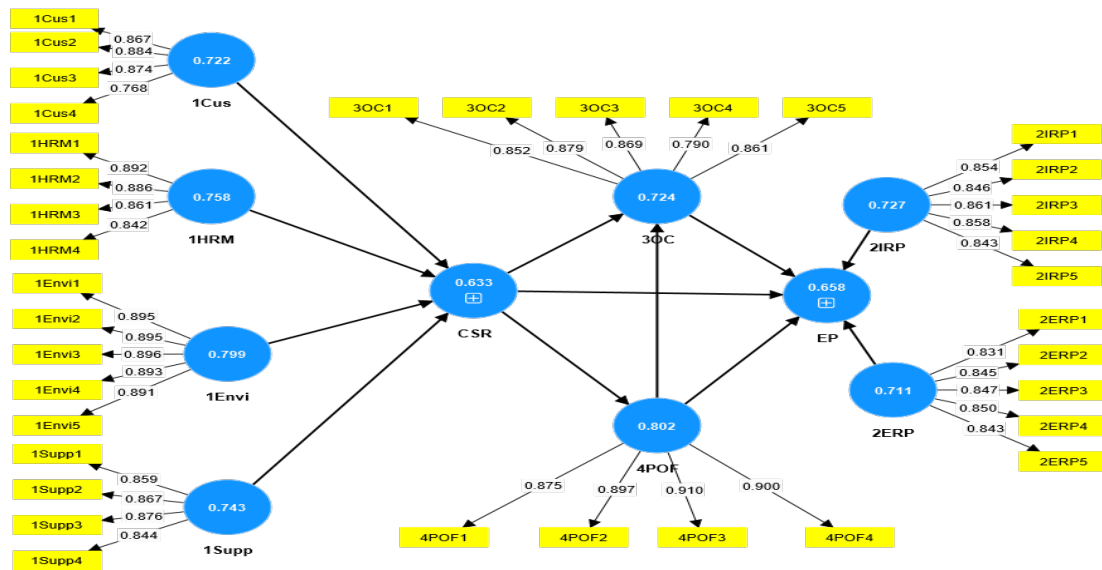


Fig.2: The research result of PLS-SEM (outer loading and AVE value)

Source: Authors' research.

The results of this research show that companies with more advanced CSR practices experience increased levels of employee commitment, P-O Fit and employee performance. This is a very important finding, aligning with prior research about the positive statistically significant relations between CSR and OC (Marić et al., 2021; Lu et al., 2020; George et al., 2020; Bravo et al., 2017; Nguyen & Fassin, 2017); CSR and EP (Tarigan et al., 2021; Jnaneswar & Ranjit, 2020; Suganthi, 2019; Chaudhary, 2018; Story & Neves, 2015), CSR and P-O Fit (Hudson et al., 2017; Bouraoui et al., 2019); OC and EP (Hosen et al., 2024; Pham et al., 2024; Kundi et al., 2021), P-O Fit and EP (Hamstra et al., 2019). In addition, the present findings are consistent with prior research that explored the partial mediating role of OC on CSR-employee performance relation (Bizri et al., 2021; Kim et al., 2017). However, these results diverge from the conclusions drawn by Story and Castanheira (2019); Edwards and Kudret (2017) in which OC (affective commitment) did not act as mediator. In interviews with managers and experts, there was a unanimous confirmation of the importance of CSR in driving organizational success and the significant role of OC and P-O Fit in the relationship between CSR and EP. According to social exchange theory, when employees receive the values and benefits, they desire such as fairness, work-life balance, opportunities for job promotion, training and development as well as strong organizational identification through CSR practices, they tend to become more committed to the organization. This increased commitment leads to higher job engagement, longer tenure within the organization, and improved relationships with colleagues, clients, and managers. Consequently, committed employees exhibit reduced turnover intentions, heightened productivity, and contribute significantly to the overall success of the organization. Moreover, the current study underscores how this climate of organizational responsibility influences P-O Fit, which, in turn, impacts employees' job performance (Donia et al., 2017). The P-O Fit theory suggests that an optimal alignment between an organization and its employees occurs when there is harmony between their values and goals. In such a scenario, the organizations provide employees with various forms of support, including financial stability, psychological well-being, trust, and a sense of pride. In return, employees contribute their skills and efforts to achieve optimal job performance. Furthermore, this study is in line with previous research demonstrating the positive impact of P-O Fit on OC, indicating that when employees perceive a strong fit between themselves and the organization, they are more likely to exhibit behaviors that go beyond

their formal job requirements to benefit the organization (Straatmann et al., 2020; Astakhova, 2016). As a result, managers may utilize CSR practices to bolster both organizational commitment and P-O Fit to increase employee performance, consequently enabling organization to achieve more competitive edge.

Notably, based on the finding that the indirect effects indicate the pathway through organizational commitment is stronger compared to the route through P-O Fit, it can be concluded that SET and SIT have a more significant impact on employee performance than P-O Fit theory. This comparison highlights that organizational commitment, as explained by SET and SIT, is a more effective mediator in motivating employees. It underscores the importance of these theories in understanding and enhancing employee motivation.

5. Conclusion and Implications of The Study

This study provides empirical evidence of the positive impact of CSR on employee performance in Logistics SMEs in Vietnam, both directly and through the mediating effects of organizational commitment and person organization fit. This study establishes a new research paradigm by building on the assessment of previous studies with components of CSR, OC, P-O Fit, and EP, utilizing SET, SIT, and P-O Fit theory as its foundation. To increase the uniqueness of our study, we used qualitative and quantitative research methods, applying stratified sampling technique for the survey. This research can serve as a foundation for future investigations into the mediators or moderators in the CSR-performance link. As Glavas (2016) suggests in his literature review on micro-CSR, incorporating multiple mediators and moderators are necessary to develop more comprehensive frameworks and to prevent false positives found in simpler models. It contributes to the limited body of research on how CSR practices can enhance the alignment between employees and organizations, thereby improving employee performance through the P-O Fit. These findings also extend our understanding of CSR's role in shaping employee outcomes in emerging markets and specifically in the logistics sector. For managers, the results underscore the importance of implementing CSR initiatives that resonate with employee values and foster organizational commitment. Specifically, the organizations could enhance strong organizational identification through other environment-friendly practices and ethical programs towards customers and suppliers. Additionally, they should also be extremely careful about external CSR efforts as employees deeply care about how their organization treats external stakeholders. To do this, managers should consult with consultants to find meaningful activities which could fit employees' values. For example, managers could build up a wide range of trustful policies of CSR to suit employees' awareness of business and social life, and thereby enhance employee performance. Finally, CSR should be viewed as a strategic investment that requires costs but can improve business results over time. Future research could explore the long-term effects of CSR on employee performance and investigate potential moderating factors in this relationship. While this study focused on Vietnam, comparative studies across different cultural contexts could further enrich our understanding of CSR's impact on employee performance in the global logistics industry.

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