THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY ON EMPLOYEE ENGAGEMENT IN THE JOINT-STOCK COMMERCIAL BANKING SECTOR IN VIETNAM: THE MEDIATING ROLE OF ORGANIZATIONAL SATISFACTION

O IMPACTO DA RESPONSABILIDADE SOCIAL CORPORATIVA NO ENGAJAMENTO DOS FUNCIONÁRIOS NO SETOR DE BANCOS COMERCIAIS DE AÇÕES ABERTAS NO VIETNÃ: O PAPEL MEDIADOR DA SATISFAÇÃO ORGANIZACIONAL

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Abstract

This research investigates how internal and external corporate social responsibility (CSR) influence organizational satisfaction (OS) and employee engagement (EE) in the banking sector. Grounded in Social Identity Theory, Social Exchange Theory, and Stakeholder Theory, it develops and tests a mediation model to explain the psychological mechanisms linking CSR to EE. Data from 559 employees in Vietnamese joint-stock commercial banks were analyzed using structural equation modeling. The results show that internal CSR (ICSR), external CSR (ECSR) positively and significantly affect OS and EE. In addition, OS is positively associated with EE and partially mediates the relationships between both CSR dimensions and engagement. This indicates that employees' satisfaction functions as a key psychological pathway through which CSR initiatives enhance engagement. The effect of ECSR on employee outcomes is stronger when supported by effective internal CSR practices, highlighting a complementary interaction between the two dimensions. The research contributes to the CSR and organizational behavior literature by showing that employees clearly differentiate between ICSR and ECSR and by identifying the conditions under which these dimensions act as complementary rather than substitutive drivers. Finally, it offers important theoretical and practical implications for banks seeking to align CSR with sustainable human capital development and long-term performance.

Keywords: Corporate Social Responsibility. Employee Engagement. Organizational Satisfaction.

Resumo

Esta pesquisa investiga como a responsabilidade social corporativa (RSC) interna e externa influencia a satisfação organizacional (SO) e o engajamento dos funcionários (EE) no setor bancário. Fundamentada na Teoria da Identidade Social, na Teoria da Troca Social e na Teoria dos Stakeholders, desenvolve e testa um modelo de mediação para explicar os mecanismos psicológicos que ligam a RSC ao EE. Os dados de 559 funcionários de bancos comerciais de capital aberto vietnamitas foram analisados utilizando modelagem de equações estruturais. Os resultados mostram que a RSC interna (RSCI) e a RSC externa (RSCE) afetam positiva e significativamente a SO e o EE. Além disso, a SO está positivamente associada ao EE e medeia parcialmente as relações entre ambas as dimensões da RSC e o engajamento. Isso indica que a satisfação dos funcionários funciona como uma via psicológica fundamental através da qual as iniciativas de RSC aumentam o engajamento. O efeito da RSCE nos resultados dos funcionários é mais forte quando apoiado por práticas eficazes de RSC interna, destacando uma interação complementar entre as duas dimensões. A pesquisa contribui para a literatura sobre RSC e comportamento organizacional ao mostrar que os funcionários diferenciam claramente entre RSC e RSCE e ao identificar as condições sob as quais essas dimensões atuam como fatores complementares, em vez de substitutivos. Por fim, oferece importantes implicações teóricas e práticas para bancos que buscam alinhar a RSC com o desenvolvimento sustentável do capital humano e o desempenho a longo prazo.

Palavras-chave: Responsabilidade Social Corporativa. Engajamento dos Funcionários. Satisfação Organizacional.

1 INTRODUCTION

The concept of CSR has evolved substantially since Bowen and Johnson (1953), shifting from a shareholder-centric view to a broader, stakeholder-oriented perspective (Bhattacharya *et al*., 2021). At the micro level, scholars increasingly focus on how ICSR and ECSR shape employees' attitudes and behaviors, as well as external stakeholders' evaluations of organizations (George *et al*., 2021). Despite this growing interest, micro-level CSR research remains theoretically fragmented and

empirically inconsistent, offering only a partial understanding of how CSR translates into employee-related outcomes (De Roeck & Farooq, 2018; Jones *et al*., 2019).

Existing studies distinguish ICSR, which targets internal stakeholders through practices such as employee well-being, diversity, and development, from ECSR, which addresses external stakeholders via community engagement and environmental initiatives (Carroll, 1999; Farooq *et al*., 2017; Aggarwal & Singh, 2022). This study adopts OS as employees' overall evaluation of the organization as a workplace (Cammann *et al*., 1983), which is conceptually distinct from job satisfaction focused on specific job tasks (Judge & Locke, 1993).

Although CSR has been widely examined, prior research has largely emphasized its impact on external stakeholders, with limited attention to internal organizational processes and employees' lived experiences (Chaudhary, 2019). Moreover, existing studies often focus on direct CSR–EE relationships, neglecting the psychological mechanisms that underlie this link (Glavas, 2016). The interaction between ICSR and ECSR also remains underexplored, despite evidence suggesting that these dimensions may operate synergistically in shaping employees' perceptions and work-related outcomes (Farooq *et al*., 2019). This limitation may partially explain the inconsistent empirical findings regarding CSR's impact on EE (Chatzopoulou *et al*., 2022). To address these gaps, the research aims to (1) examine how ICSR and ECSR influence EE through the mediating role of OS, (2) to investigate whether ICSR and ECSR operate independently or interact synergistically in shaping EE, (3) OS is positively, significantly related to EE.

2 THEORETICAL FRAMEWORK

2.1 Research hypotheses

2.1.1 ICSR and EE

Employee engagement has attracted growing scholarly attention since Kahn's (1990) seminal definition of engagement as the physical, cognitive, and emotional investment individuals bring to their work roles. Despite extensive research, the construct remains conceptually ambiguous (Macey & Schneider, 2008). Prior studies highlight its multidimensional nature, distinguishing between job engagement reflecting immersion, focus, and energy in specific tasks (Rich *et al*., 2010) and organizational engagement, which refers to emotional attachment, shared values, and a sense of responsibility toward the organization (Yousaf *et al*., 2016). Saks (2006) further clarified that these are related yet distinct constructs, with job engagement shaped primarily by job characteristics, and

organizational engagement influenced by broader factors such as leadership, organizational culture, perceived justice, and CSR. Accordingly, this study conceptualizes EE through these two widely accepted dimensions (Saks, 2006; Yadav *et al*., 2022).

Extensive empirical evidence supports the positive link between CSR and EE (Brammer *et al*., 2007; Collier & Esteban, 2007; Turker, 2009). From the perspective of Social Identity Theory (SIT), CSR enhances organizational legitimacy and moral reputation, fostering employees' pride, identification, and sense of belonging (Aberson *et al*., 2000). Stakeholder Theory (Freeman, 1984) further emphasizes that organizations bear responsibility to multiple stakeholder groups, including employees and communities. When CSR is implemented systematically, employees are more likely to perceive strong ethical practices, which in turn increases their engagement (Lee *et al*., 2013).

Drawing on Social Exchange Theory (SET), employees reciprocate organizational investments in their wellbeing such as welfare programs and development opportunities through increased engagement (Collier & Esteban, 2007). In particular, favorable evaluations of ICSR relative to alternative employers strengthen employees' attachment and commitment (Simpson *et al*., 2020). Thus, employees' perceptions of the motives and authenticity underlying ICSR initiatives play a crucial role in shaping EE. In line with these arguments, this study proposes the following hypothesis:

H1: ICSR has a positive effect on EE.

2.1.2 ICSR and OS

Building on prior research, ICSR is identified as a key determinant positively influencing OS (Chatzopoulou *et al*., 2022). ICSR initiatives that actively involve employees in decision making, problem solving processes not only enhance their sense of being valued but also strengthen feelings of responsibility, empowerment, and personal significance within the organization. When employees perceive that their opinions are recognized, respected, their overall level of OS tends to increase.

Moreover, ICSR programs that emphasize work life balance including flexible work arrangements, paid leave policies, healthcare support, and preferential financial assistance for housing enable employees to manage personal and professional responsibilities more effectively. Such initiatives help reduce workplace stress while promoting higher levels of satisfaction, well-being (Van *et al*., 2024). Similarly, when ICSR practices align with the organization's core values, mission, employees often experience greater pride, identification with the organization, perceiving it as socially responsible and ethically committed (Hien & Thanh, 2024).

Additionally, organizations that prioritize employee welfare through measures such as occupational health and safety programs provide a sense of stability, protection that further reinforces employees' satisfaction with their jobs. These supportive practices create a work environment in which employees feel secure, respected, motivated to perform. The hypothesis is proposed:

H2: ICSR has a positive effect on OS.

2.1.3 ECSR and EE

Although traditionally centered on external factors, ST, SIT offers a compelling framework for understanding how employees perceive, respond to CSR initiatives (Lee *et al*., 2013; De Roeck *et al*., 2014). The organization is perceived by employees as more authentic, ethical, reputable when it actively engages in ECSR activities such as supporting charitable causes, minimizing environmental impact, and delivering high quality products or services (Turker, 2009). These external actions enhance employees' sense of identification with their organization through reflective appraisal, whereby ECSR motives are translated into visible, value driven practices that evoke feelings of social contribution, elevate self image, strengthen self esteem (Maignan & Ferrell, 2004). Because ECSR initiatives are recognized and validated by external stakeholders, employees tend to perceive their organization as more humanistic and socially conscious, which in turn fosters stronger feelings of loyalty and commitment. The SIT (Tajfel & Turner, 1979) process is further reinforced through in group versus out group comparisons, wherein employees assess their organization's distinctive CSR practices relative to others, forming attributions based on external cues such as public reputation, community feedback, and media visibility (Kim *et al*., 2010).

Accordingly, ECSR initiatives will be positively related to EE. Given the strong influence of external stakeholders in shaping organizational image and employee identification, SIT provides a self referential, self defining framework that explains how ECSR enhances positive work attitudes, behaviors (Kaluza *et al*., 2020). The following hypothesis is proposed:

H3: ECSR has a positive effect on EE.

2.1.4 ECSR and OS

Organizational engagement in ECSR activities such as philanthropy, environmental sustainability initiatives, social equity programs has been found to positively influence OS. When employees perceive that their organization actively contributes to societal wellbeing, they experience

a stronger sense of pride, meaning, and alignment between their personal values, those upheld by the organization. This alignment reinforces employees' emotional connection to their workplace and enhances their overall satisfaction with their jobs. Empirical evidence supports this relationship, showing that organizations with strong CSR orientations tend to foster higher levels of OS (Turker, 2009). From the perspective of SET (Blau, 1964), employees reciprocate positive organizational behaviors such as ethical practices and social contributions through increased satisfaction and loyalty, particularly when they perceive fairness, care, and reciprocity in organizational treatment (Brammer *et al*., 2007; Ahsan, 2024).

Furthermore, ECSR enhances the organization's reputation as a responsible, ethical, trustworthy entity. This reputational legitimacy not only benefits external stakeholders but also reinforces employees' sense of belonging, pride in being associated with a socially responsible employer. Employees who identify with an organization that upholds strong social values are more likely to feel intrinsic satisfaction, as their work contributes to a broader social purpose (Brammer *et al*., 2007). In summary, when employees perceive their organization's ECSR initiatives as genuine, impactful, OS is strengthened through mechanisms of value congruence, social identification, and reciprocal exchange. Based on this theoretical reasoning, the hypothesis is proposed:

H4: ECSR has a positive effect on OS.

2.1.5 ICSR and ECSR

Prior research shows that employees' perceptions of CSR significantly influence a range of work-related outcomes (Vlachos *et al*., 2017; Chow *et al*., 2021). However, much of the micro-level CSR literature has treated ICSR and ECSR as separate domains, while their interdependence, compatibility, or substitutability has largely been overlooked. When both orientations coexist, their effects may be synergistic rather than merely additive; conversely, an imbalance may lead employees to perceive CSR efforts as incongruent or inauthentic.

Recent studies increasingly conceptualize ICSR and ECSR as complementary mechanisms that jointly enhance employee well-being and organizational attachment (Jones *et al*., 2019). This perspective is consistent with SIT, which posits that employees integrate organizational values into their self-concept when they perceive value congruence (Ashforth & Mael, 1989). Accordingly, consistency between ICSR and ECSR strengthens employees' identification with the organization, resulting in higher commitment, organizational satisfaction, and engagement (El Akremi *et al*., 2018). Firms that demonstrate balanced investment in both dimensions are viewed as more legitimate and

authentic, thereby reinforcing employees' pride and sense of belonging (Brammer *et al*., 2007; Farooq *et al*., 2014; Glavas, 2016).

In contrast, when organizations emphasize ECSR while neglecting ICSR, CSR initiatives may be perceived as superficial or symbolic, potentially leading to accusations of "greenwashing" or "social washing" (De Jong *et al*., 2018). Such inconsistency undermines organizational legitimacy and weakens employees' identification (MacLean & Behnam, 2010). Conversely, alignment between ICSR and ECSR enhances organizational reputation and prestige, which positively shapes employees' attitudes and behaviors (Farooq *et al*., 2014; Hur *et al*., 2019).

Positive CSR experiences increase employees' sense of self-worth and belonging, encouraging reciprocal attitudes such as higher OS and EE (Paruzel *et al*., 2021). Notably, strong ICSR further amplifies the positive effect of ECSR on EE through enhanced OS.

Therefore, this study proposes that ICSR and ECSR mutually reinforce each other in shaping EE, with organizational satisfaction acting as a key psychological mechanism in this interaction. The hypothesis is proposed:

H5: ICSR has a positive effect on ECSR.

2.1.6 CSR, OS, and EE

In an increasingly competitive environment and amid growing stakeholder attention to sustainability, CSR has become a strategically important factor for organisations. Beyond enhancing corporate reputation among external stakeholders, CSR significantly shapes employees' attitudes and behaviours, particularly OS and EE. Nevertheless, the mechanisms explaining how CSR translates into stronger engagement remain underexplored, especially in service-intensive sectors such as banking. EE is defined as a positive and reflects the extent to which individuals invest cognitive, emotional, physical energy in their work roles (Kahn, 1990; Saks, 2006). Prior studies suggest that employees who are satisfied to their organisation are more likely to demonstrate higher levels of engagement, contribute more actively and evaluate their organisation more positively (Bakker & Demerouti, 2017; Robbins & Judge, 2019; Van *et al*., 2024).

From the perspective of SIT and ST, ICSR practices (e.g. employee well-being, fair treatment) strengthen employees' sense of belonging and perceived organisational support, while ECSR initiatives (e.g. environmental protection and community involvement) enhance organisational pride and identification (Aguinis & Glavas, 2012). In parallel, SET posits that employees tend to reciprocate favourable organisational actions with positive attitudes and behaviours (Blau, 1964).

Consequently, when employees perceive their organisation to behave responsibly, they experience higher levels of OS, which in turn motivates deeper involvement and enthusiasm at work (Saks, 2006). Empirical evidence confirms that OS serves as a key psychological mechanism linking CSR to EE (Manimegalai & Baral, 2018). Recent studies increasingly emphasise a sequential chain of attitudes, in which CSR perceptions enhance satisfaction, and ultimately drives higher levels of engagement (Ali *et al*., 2024; Iqbal *et al*., 2024).

Accordingly, grounded in SET, ST and SIT, this research proposes a sequential mediation model in which employees' perceptions of internal and ECSR positively influence OS, thereby exerting an indirect yet substantial effect on EE within the banking sector. Based on the above theoretical reasoning, the hypotheses are suggested:

H6: OS has a positive effect on EE.

H7: OS mediates the relationship between ICSR and EE.

H8: OS mediates the relationship between ECSR and EE.

2.2 Research Model

This research's conceptual model explores the impact of corporate CSR orientation on EE, emphasizing how employees perceive and interpret the organization's core motives instead of merely focusing on individual CSR actions (Robbins & Judge, 2019; Chatzopoulou *et al*., 2022; Van *et al*., 2024). Adopting the methodological framework established by Saks (2006), the study identifies EE as the central outcome variable through which the effects of CSR orientation are assessed.

Figure 1

Proposed Research Model
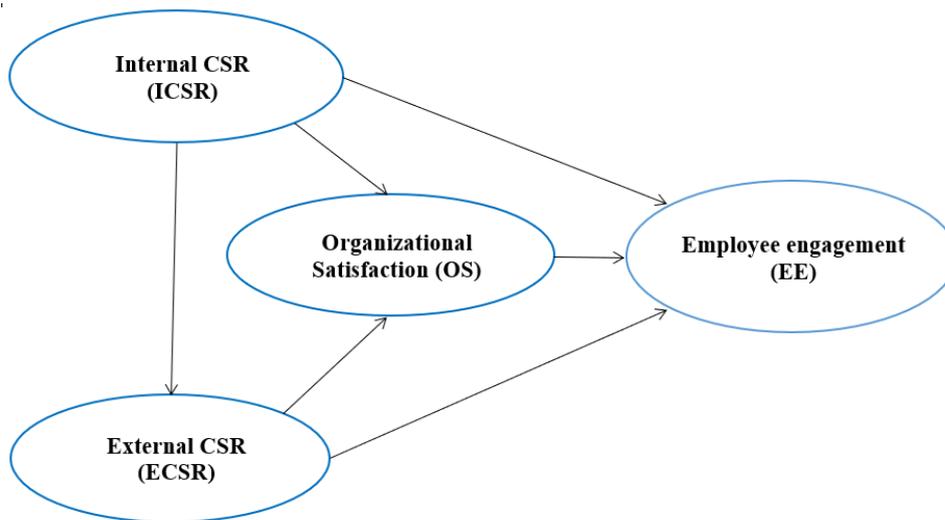
This research extends prior research by examining how CSR influences OS and EE, with a particular focus on the distinct roles of ICSR and ECSR, as well as the mediating function of OS in this relationship (Manimegalai & Baral, 2018; Ali *et al*., 2024; Van *et al*., 2024). Building on Aguinis and Glavas's (2019) argument that the outcomes of CSR depend on employees' interpretations of its legitimacy, this research seeks to deepen understanding of the psychological mechanisms through which CSR shapes EE.

Although a substantial body of literature has examined the relationships among CSR, OS, and EE, most prior studies have primarily focused on direct effects, overlooking the mediating psychological processes that explain how CSR translates into employee-related outcomes (Farooq *et al*., 2014a, 2014b). Increasing evidence suggests that OS functions as a key mediator in the CSR–EE relationship, as it reflects employees' immediate evaluative response to the organization, while EE develops more gradually through cumulative positive experiences (Saks, 2006; Van *et al*., 2024).

While ICSR and ECSR stem from different organizational orientations, both aim to strengthen employees' attachment to the organization (Farooq *et al*., 2017). When implemented simultaneously as part of a broader stakeholder strategy, these two dimensions shape how employees interpret and assign meaning to CSR initiatives, each exerting a distinct influence on employees' attitudes and perceptions (Hur *et al*., 2019). Accordingly, this study proposes that the indirect effect of ECSR on EE through OS is contingent upon employees' evaluations of ICSR.

Furthermore, the research is grounded in Social Identity Theory (SIT), which provides a robust theoretical framework for explaining how CSR enhances employees' identification with their organization, consequently, their level of engagement (Jones *et al*., 2019; Chatzopoulou *et al*., 2022).

3 RESEARCH METHODOLOGY

3.1 Data collection and analysis

In this research, a field survey was conducted to empirically examine the proposed hypotheses. Data were collected through a survey of employees working at Vietnamese joint-stock commercial banks from March 1st, 2025, to September 30th, 2025. The author employed a combination of convenience sampling and quota sampling by bank to facilitate accessibility and ensure the representativeness of respondents. Although the use of quota sampling by bank helped ensure proportional representation across institutions, the reliance on convenience sampling at the individual level may have introduced selection and self-selection bias. Respondents were primarily those who were more accessible or willing to participate, which may limit the representativeness of the sample. Additionally, the use of single-source, self-reported data may have increased the risk of common method bias (Podsakoff *et al*., 2003). The questionnaire was administered both online and directly distributed to employees working in these institutions. Out of 700 questionnaires distributed, 559 complete responses were obtained, yielding a high response rate of approximately 79.9%.

To protect respondent confidentiality and minimize social desirability bias, all participants completed the survey anonymously via an online platform. After excluding incomplete submissions, the final dataset consisted of 559 valid responses, which aligns with sample sizes commonly used in prior micro level CSR research (Donia *et al*., 2019). Although CSR is generally conceptualized as an organizational level construct, this research adopts an employee centered perspective, based on the premise that employees' perceptions, attitudes toward CSR are pivotal in shaping their behaviors, which collectively influence the organization's CSR performance.

With respect to demographic characteristics, the majority of respondents were male (n = 265; 47.4%), and most were between 25 and 30 years old (41.6%). Regarding educational background, 63.1% held a bachelor's degree, while 16.5% possessed a postgraduate qualification (Table 1).

Table 1

Descriptive Statistics

Demographic Information	n	%
Sex		
Male	265	47.4
Female	294	52.6
Age (years)		
19–24	176	31.5

Demographic Information	n	%
25–30	233	41.6
31–36	89	15.9
37–42	42	7.5
43 and above	19	3.4
Department/Unit		
Teller	87	15.6
Operations staff	36	6.4
Loan processing staff	39	7.0
Credit officer	161	28.8
Marketing & business development	47	8.4
Risk management staff	48	8.6
Credit analyst	25	4.5
Investment analyst	21	3.8
International payment specialist	27	4.8
IT specialist	31	5.5
Others	37	6.6
Professional tenure		
2 to < 5 years	221	39.5
6 to < 9 years	162	29.0
9 to < 12 years	138	24.7
12 years and above	38	6.8
Educational Level		
Undergraduate	465	83.2
Postgraduate	94	16.8

(Source: Compiled from data analysis results, 2025)

To examine the proposed hypotheses, this study employed multiple regression analysis and mediation analysis using Hayes' PROCESS macro. Multiple regression was first conducted to assess the direct effects of CSR on EE dimensions. Control variables such as gender, age, education level, and tenure were included to account for potential confounding effects. To test the mediating roles of OS in the relationship CSR-EE, the PROCESS macro (version 4.0) (Hayes, 2018) was applied. A bias-corrected bootstrapping procedure with 5,000 resamples was used to generate 95% confidence intervals for the indirect effects. The mediation effect was considered statistically significant if the confidence interval did not include 0.

In addition, standardized regression coefficients (β), standard errors (SE), t-values, and significance levels (p-values) were reported to evaluate the strength, significance of the relationships among variables. All statistical analyses were performed using SPSS26.

3.2 Measurement scales

This section outlines the validated measurement scales adopted for constructing the survey items designed to capture the study's theoretical constructs. Each item was assessed by respondents using a Likert scale (five-point), with higher scores reflecting stronger agreement or a greater degree of the construct under examination.

3.2.1 EE

EE was measured using a ten-item scale focusing on job engagement and organizational engagement (Saks, 2006). Accordingly, EE is conceptualized as a multidimensional construct comprising two distinct components: job engagement and organizational engagement. Each component is measured by six observed variables, with responses assessed using a Likert-type scale. The scale is grounded in SET, the notion of employees' cognitive, emotional, behavioral investment in both their work roles and the organization. Prior research has demonstrated that the Saks (2006) scale possesses strong reliability and construct validity.

3.2.2 ICSR

ICSR was assessed using a five-item measurement scale originally (Turker, 2009). This scale captures CSR practices oriented toward employees, such as encouraging employee participation in social initiatives.

3.2.3 ECSR

ECSR was measured using a twelve-item scale (Turker, 2009), which focuses on CSR activities directed toward external stakeholders, encompassing organizational responsibilities to the community, environment, and customers.

3.2.4 OS

OS was assessed using a three-item scale adapted from the overall OS index (Cammann *et al*. 1983), which conceptualizes overall employee satisfaction with the organization, this scale has been widely adopted in studies on EE and organizational attitudes. The items are designed to capture

employees' global evaluation of the organization as a whole, rather than mere satisfaction with specific job tasks or positions. The present study adopts the Cammann *et al*. (1983) scale due to its conciseness, ease of application, and strong empirical validation, as evidenced by its use in prior organizational research, such as Lee *et al*. (2013) and Farooq *et al*. (2014b).

4 RESEARCH RESULTS

The results of Harman's single-factor test indicate that the first unrotated factor accounts for only 30.516% of the total variance (table 2.), which is below the recommended threshold of 50%. Therefore, common method variance (CMV) does not appear to be a serious concern in this study (Podsakoff *et al*., 2003).

Table 2

CMV

	Componentinitialeigenvalues			Extractionsumsofsquaredloadings		
	Total	% of variance	Cumulative%	Total	% of variance	Cumulative%
1	9.718	30.516	30.516	9.718	30.516	30.516

Note: Extractionmethod: Principal component analysis

(Source: Compiled from data analysis, 2025)

Cronbach's alpha was employed to assess the reliability of the measurement scales, which assesses the internal consistency among the observed items within each construct. Cronbach's alpha is a widely applied reliability measure in social science research, used to determine the degree of inter-item correlation and to verify the extent to which a scale consistently measures its underlying latent construct (Hair *et al*., 2019). Higher alpha values indicate stronger internal consistency, with coefficients of ≥ 0.7 generally considered acceptable and those ≥ 0.8 reflecting high reliability.

In this research, reliability analysis was performed for all research variables using SPSS software (Table 3)

Table 3

Reliability Test Results of Measurement Scales

Factor	EE	ICSR	ECSR	OS	Total
Cronbach's Alpha	.873	.821	.781	.816	
Mean value	3.789	3.662	3.438	3.630	
Standard deviation	.696	.776	.604	.719	
Items assessed	11	5	12	3	31

Factor	EE	ICSR	ECSR	OS	Total
Items retained	11	5	12	3	31

(Source: Compiled from data analysis results, 2025)

A correlation analysis was performed to examine the linear relationships among the study variables (Table 4).

Table 4

Results of Correlation analysis

Factor	EE	ICSR	ECSR	OS
EE	1			
ICSR	.766**	1		
ECSR	.651**	.638**	1	
OS	.091	.944	.281**	1

(Source: Compiled from data analysis results, 2025)

The results show that ICSR is positively, significantly correlated with EE (r = .766, p < .01) as well as with ECSR (r = .638, p < .01). Likewise, ECSR demonstrates a positive, significant correlation with EE (r = .651, p < .01). OS also exhibits a positive, significant relationship with EE (r = .091, p < .01). Moreover, a very strong correlation is observed among the measurement items within the OS construct (r = .944, p < .01), indicating a high level of internal consistency in this scale. Overall, all variables in the proposed model are positively associated and statistically significant, providing a robust foundation for subsequent hypothesis testing using more advanced analytical techniques.

Table 5

Regression analysis results

	β	t-value	*Sig.*	Adjusted R^2
ICSR-OS	.830	1.519	.014	.167
ECSR-OS	.348	4.726	.000	.129
ICSR-ECSR	.485	15.891	.000	.375
ICSR-EE	.573	12.588	.000	.487
ECSR-EE	.667	10.169	.000	.278
OS-EE	.181	1.601	.005	.206

(Source: Compiled from data analysis, 2025)

In table 5, the standardized regression coefficient (β) for the effect of ICSR on EE is .573, statistically significant (p = .000). This finding indicates that EE is positively, significantly influenced by ICSR. Specifically, a one unit increase in ICSR is associated with an estimated 57.3% increase in EE. These findings empirically support H1, indicating that ICSR positively influences EE.

Specifically, ICSR exerts a positive, statistically significant effect on OS (β = .830, t = 1.519, p = 0.014), accounting for 16.7% of the variance in OS (Adjusted R² = .167). This finding suggests that employees' perceptions of internal CSR initiatives play an important role in enhancing their satisfaction with the organization. Therefore, while Hypothesis H2 which proposes that ICSR positively influences OS receives theoretical support, the empirical evidence is not sufficiently strong to confirm it with confidence.

For the independent variable ECSR, (β) is .667 with a p-value of .000 for the dependent variable EE. This finding suggests that ECSR exerts a positive, statistically significant influence on EE. Specifically, a one-unit increase in ECSR is associated with an estimated 66.7% increase in EE. These findings present empirical support for H3, which posits that ECSR positively influences EE.

Furthermore, the regression analysis shows that ECSR has (β) of .348 with a p-value of .000 for OS. This provides evidence that ECSR positively and significantly influences OS. In particular, a one unit increase in ECSR is expected to result in a 34.8% increase in OS. Accordingly, the findings support Hypothesis H4, which asserts that ECSR has a positive impact on OS.

Moreover, the results reveal that ICSR has (β) of .485 with a statistically significant p-value of .000 in relation to ECSR. This indicates that ICSR exerts a positive and significant influence on ECSR. Specifically, a one-unit increase in ICSR is associated with an estimated 48.5% increase in ECSR. These findings provide empirical evidence in support of Hypothesis H5, which posits that ICSR positively influences ECSR.

The analysis further shows that OS has (β) of .181 with a p-value of 0.114 in relation to EE. The regression results show that OS explains 20.6% of the variance in EE (Adjusted R² = .206), indicating a modest but meaningful level of explanatory power in organizational behavior research. However, compared to ICSR and ECSR, the effect of OS is relatively weaker, suggesting that organizational satisfaction serves as a complementary rather than a primary predictor of employee engagement in this model.

Mediation Analysis: To assess the mediating effect, this study employed the bootstrapping procedure (Preacher & Hayes, 2004) using the PROCESS macro (Hayes & Scharkow, 2013). Table 6 reports the estimation results, where ICSR serves as the independent variable (X), EE as the dependent variable (Y), OS as the mediating variable (M). The results indicate that the direct effect of ICSR on EE is positive, statistically significant (β = .5615, p < .01). Furthermore, the indirect effect of ICSR on EE through OS is also significant (β = .5024, p < .01), as the 95% confidence interval does not include 0 (LLCI = .0535; ULCI = .1894). Overall, the total effect of ICSR on EE

was found to be statistically significant (β = .5475, p < .01), confirming the mediating role of OS in this relationship.

Table 6

Results of mediation analysis of OS in the relationship between ICSR and EE

Effect Type	Effect	Standard Error (SE)	95% Confidence Interval (LLCI)	95% Confidence Interval (ULCI)
Direct	.5615	.0342	.4672	.6129
Indirect	.5024	.0570	.0535	.1894
Total Effect	.5475	.0340	.4700	.6039

(Source: Compiled from data analysis results, 2025)

The results confirm that OS serves as a mediating mechanism in the relationship (ICSR, EE). Specifically, the indirect effect of ICSR on EE through OS is statistically significant, as the 95% confidence interval excludes 0. This finding supports Hypothesis H7, which posits that OS mediates the relationship (ICSR, EE).

In testing Hypothesis H8, the results reveal that the indirect effect of ECSR on OS is statistically significant. In Table 7, the direct effect of ECSR on EE is significant (β = 0.5512, p < .01). At the same time, the indirect effect of ECSR on EE through OS is also confirmed, as the 95% confidence interval does not include 0 (LLCI = .4933; ULCI = .2865). Moreover, the total effect is statistically significant (β = .5316, p < .01).

Table 7

Results of the mediation analysis of OS in the relationship (ECSR, EE)

	Effect	Standard Error (SE)	95% Confidence Interval (LLCI)	95% Confidence Interval (ULCI)
Direct effect	.5512	.0540	.4314	.6440
Indirect effect	.5151	.0192	.4933	.2865
Total effect	.5316	.0518	.4206	.6246

(Source: Compiled from data analysis results, 2025)

The findings confirm that OS functions as a mediating variable in the relationship (ECSR, EE). Specifically, ECSR exerts both a direct effect on EE and an indirect effect through OS. These results present strong empirical support for H8, underscoring the critical role of OS as a psychological mechanism that amplifies the positive influence of ECSR on EE.

This study examines the relationships among ICSR, ECSR, OS, and EE, extending prior research that has mainly focused on CSR at the macro level (Halkos & Skouloudis, 2018). By incorporating employees' perspectives and experiences, the study demonstrates how CSR initiatives

can promote attitudes and behaviors aligned with organizational strategic objectives, thereby enhancing overall organizational success (De Roeck & Farooq, 2018).

Building on previous research on employee responses to CSR (Akhouri & Chaudhary, 2019), this study makes a distinct contribution by testing the mediating role of OS - an area that remains relatively underexplored in the CSR and employee outcomes literature. In doing so, it provides new empirical evidence on the effects of both ICSR and ECSR on EE, while clarifying the underlying mechanisms through which CSR influences employee attitudes and engagement and, ultimately, organizational performance and strategic outcomes (Saks, 2006; Glavas, 2016).

This research distinguishes itself by examining the dynamic interaction between ICSR and ECSR in shaping EE through OS. While previous studies have acknowledged the distinction between these dimensions (Farooq *et al*., 2017; Aggarwal & Singh, 2022), this research explicitly investigates whether they function as substitutes or complements in influencing employee-related outcomes.

The findings reveal that both ICSR and ECSR are positively associated with higher levels of EE, with OS serving as a key mediating mechanism. Employees respond favorably not only to externally oriented initiatives such as environmental protection and social welfare, but also to internal practices that directly enhance their well-being. In particular, ECSR contributes to a stronger sense of meaning and purpose at work, thereby reinforcing positive work attitudes and behaviors (Brammer *et al*., 2007; Hur *et al*., 2019). The central role of OS is further confirmed by the fact that its mediating effect strengthens employees' behavioral commitment and increases the perceived cost of turnover.

In many organizations, ICSR practices are often driven by legal and regulatory compliance (Chatzopoulou *et al*., 2022), which may cause employees to perceive them as obligations rather than genuine CSR efforts (Farooq *et al*., 2017). When firms disproportionately emphasize external stakeholder-oriented CSR, the perceived value of internal practices may diminish. The results support the view that employees differentiate CSR initiatives according to stakeholder targets, leading to varying attitudinal and behavioral responses, consistent with previous research (Farooq *et al*., 2017; Hur *et al*., 2019).

Importantly, this study provides new insights into the complementary role of ICSR and ECSR. The results indicate that ECSR exerts a stronger positive influence on EE when supported by strong ICSR practices. The concurrent implementation of both dimensions signals a sincere organizational commitment to collective well-being, thereby enhancing corporate credibility as an ethical and socially responsible actor (Donia *et al*., 2019).

5 CONCLUSION

The findings of this research offer important implications for organizations particularly banks, financial institutions seeking to integrate CSR more effectively into their sustainability and human capital strategies. First, the strong mediating role of OS demonstrates that CSR initiatives generate sustainable value not merely through external reputation building, but through internal psychological mechanisms that shape employees' long-term engagement. This suggests that sustainable performance cannot be achieved by focusing solely on ECSR activities such as philanthropy or environmental campaigns; rather, organizations must simultaneously invest in ICSR practices that enhance employees' well-being, development opportunities, fairness perceptions, and perceived organizational support (Saks, 2006; De Roeck & Farooq, 2018; Hur *et al.*, 2019). In this sense, a coherent and balanced CSR architecture becomes a strategic lever for cultivating a resilient and sustainability oriented workforce.

Second, the synergistic interaction between ICSR and ECSR indicates that sustainability should be conceptualized as an integrated system encompassing both "people" and "society." Organizations that complement externally oriented CSR (e.g., green projects, community initiatives, inclusive finance) with tangible internal investments such as fair labor practices, diversity and inclusion policies, career development, and mental health programs send a strong signal of moral consistency and organizational authenticity (Farooq *et al.*, 2017; Donia *et al.*, 2019). This alignment enhances employees' trust in the organization, strengthens their sense of meaning and purpose at work, fosters deeper organizational identification, which are essential conditions for long-term cultural and operational sustainability.

Third, the results imply that EE, when supported by high OS, can be viewed as a form of internal sustainability capital. Highly engaged employees exhibit stronger commitment, lower turnover intentions, and greater discretionary effort, thereby stabilizing the workforce and reducing long-term human capital risks (Saks, 2006; Glavas, 2016). From a managerial perspective, OS should therefore be treated not merely as an HR outcome, but as a strategic sustainability indicator that is closely aligned with bank goals.

In the banking sector where legitimacy, transparency, public trust are critical assets an integrated ICSR–ECSR strategy can reinforce institutional credibility and support national and global sustainable development goals. By strengthening employees' perceptions of organizational integrity and social purpose, banks can build a workforce that actively supports responsible lending, ethical decision-making, risk-sensitive investment, and green finance initiatives.

Beyond its managerial implications, this research makes four clear theoretical contributions. First, it advances micro-level CSR theory by providing empirical evidence that employees distinguish ICSR-ECSR, that these dimensions exert distinct yet interdependent effects on EE through OS. Second, it confirms the complementary (synergistic) relationship between ICSR and ECSR, demonstrating that ECSR becomes significantly more effective when supported by strong internal practices (Farooq *et al*., 2017; Aggarwal & Singh, 2022). Third, it positions OS as a pivotal psychological mechanism linking CSR to sustainable EE, bridging the CSR literature with employee sustainability and engagement research (Saks, 2006; Donia *et al*., 2019). Finally, although OS shows a positive relationship with EE, indicating that OS is not a strong predictor of EE in this model. This finding suggests that, within the studied context, employees' overall satisfaction with the organization may not be sufficient to directly drive higher engagement levels. It also opens new directions for future research by calling into question the traditionally assumed role of OS and pointing to the potential presence of other mediating factors, such as organizational trust (Manimegalai & Baral, 2018) or organizational loyal (Bakker & Demerouti, 2017). Collectively, these insights move beyond symbolic or reputational interpretations of CSR and reframe it as a strategic sustainability mechanism embedded in employees' everyday experiences, thereby offering a more robust roadmap for organizations seeking long-term resilience and sustainable growth.

FUNDING STATEMENT

INSTITUTIONAL REVIEW BOARD STATEMENT

The authors confirm that this research study adheres to all applicable ethical standards and guidelines for studies involving human participants, material, or data. This study was approved by the Institutional Review Board of *Ho Chi Minh City University of Transport, Ho Chi Minh City, Vietnam*, under protocol number *555/QĐ-ĐHGTVT*, dated *July 20, 2023* and *University of Finance – Marketing, Vietnam*, under protocol number *473/QĐ-ĐHTCM-QLKHHTQT*, dated *March 6, 2025*. Informed verbal consent was obtained from all participants, and all data were anonymized to protect participant confidentiality.

AUTHORS' CONTRIBUTIONS

Hien Dang The (first author) designed the study, developed the literature review, methodology, hypotheses, and research model, and conducted the data analysis. Thanh Ta Van (corresponding author) and Quang Vu carried out the empirical analysis and prepared the figures. All authors contributed to the writing and revision of the manuscript.

DISCLOSURE OF AI USE

The author(s) used OpenAI's ChatGPT to edit and refine the wording of the Introduction. All outputs were reviewed and verified by the authors.

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Authors' Contribution

All authors contributed equally to the development of this article.

Data availability

All datasets relevant to this study's findings are fully available within the article.