Introduction

Intangible assets such as company reputation and employee trust are essential in an increasingly globalized business world. Indeed, intangible assets are critical achievements to determine the sustainability and success of the business for the long-time. Company’s reputation is defined as an impression that, as a whole, reflects the collective perception of stakeholder groups (Lai et al., 2010). One of the company’s efforts to enhance its reputation among senior-level executives, in general, can be through the company’s philanthropic activities (Williams & Barrett, 2000). One of the company’s philanthropy is reflected in the form of Corporate Social Responsibility (CSR) (Carroll & Shabana, 2010). The concept of philanthropy illustrates that CSR integrates social and environmental care in business operations summarized in a voluntary cycle of business relationships with stakeholders. Philanthropy-based CSR has long been an essential and unique research target by many researchers who measure CSR implementation of various sizes and business activities of the company (Kechiche & Soparnot, 2012).

The benefits of CSR have also been positively associated with evidence of the success of the entity. For example, such as financial performance (e.g., Yusoff, Mohamad, & Darus, 2013; Gangi et al., 2018; Cormier & Magnan, 2014), increased customer confidence (e.g., Marin, Ruiz, & Rubio, 2009; van den Brink et al., 2006), massive and positive direct customer purchasing behavior (e.g., Mohr, Webb,
2. Literature Review

2.1. CSR, Equity and Discrepancy Theory in Organization

CSR refers to voluntary activities in which companies are involved to contribute to society and environment (García-Sánchez et al., 2019). The theoretical justification for CSR lies in the concept of being an unwritten contract between business and society in which a company is expected to fulfill specific social responsibility actions instead of the license or legitimacy obtained to operate (Ioannidou et al., 2014). There are three types and forms of CSR: the primary responsibilities of the company, namely, economic, social, and environmental responsibilities (Elkington, 1998). This type of ethical CSR focuses on fairness in practice that is based on moral principles (Carroll & Shabana, 2010). This type of strategic CSR focuses on serving social services with several profit orientations for companies (Diouf & Boiral, 2017).

CSR philanthropy as a third type focuses on giving back to the community without any tendency (Carroll & Shabana, 2010). Looking at the existing definition of CSR, it can be assumed that CSR is a system of voluntary activities carried out by the company to ensure the welfare of its stakeholders without compromising the long-term economic interests of the company. While the perceived effectiveness of CSR refers to the level of employee perceptions about the involvement given by their superiors fulfilling CSR obligations (Lii & Lee, 2012). Most library studies use employee or customer perceptions to measure CSR. Employees’ perceptions of CSR implementation lead to several positive organizational level outcomes, such as organizational commitment (Gond et al., 2017; Yang & Kim, 2018).

Given the limitations to this study, we use equity and discrepancy theory. Both theories can be said to have meaning and goals to be achieved, namely, justice. All humans want to be treated fairly. Being treated fairly is something that everyone wants. John S. Adams was the first person to popularize the term justice or equality in organizations (equity theory). Adams stated that employees would maintain fairness between the input obligations they have done and the rights they receive. If the comparison is considered fair enough, it creates satisfaction, and injustice will trigger dissatisfaction. So, dissatisfaction becomes a motive for action for someone to uphold justice. Inequity also affects inequality. Locke coined discrepancy theory in 1969 (Rice et al., 1990). Locke explains that a person’s job satisfaction depends on how much of a gap between hope and reality he or she achieves. In many ways, CSR is expressed by Elkington (1998) who states that CSR is beneficial for people, planet, and profit. The real organization’s purpose is not only to generate profits, but also from the benefits
that have been obtained. It can also provide benefits for the environment (planet) and the people. More in-depth than the CSR implementation, it also aims as a form of justice in the form of equality and to reduce the distortion of the gap.

2.2. Prior Research

Trust emphasizes relationships and influence. Trust is defined as a relationship where one party has trust in the reliability and integrity of the parties involved (Morgan & Hunt, 1994). Trust can also be defined as a feeling of each party having a relationship that does not betray each another (Choudhury et al., 2007). Trust is recognized as an important element for the smooth functioning of the organization and for gaining legitimacy (Cho et al., 2015). Policy, fairness, and integrity are also found as materials needed to build that trust (Kim et al., 2014). Trust is also developed based on ethical judgment and organizational values (Lee et al., 2013). Signal theory and social-exchange theory help connect CSR perceptions with trust. CSR activities give rise to positive impressions by sending positive signals to employees regarding company ethics and values (Rupp et al., 2013). According to signal theory, a positive signal leads to increased employee confidence because companies that are considered to be involved in CSR activities tend to be identified as executors who act in the interests of all stakeholders, including employees inside the company (Mahoney et al., 2013). From the theory of social exchange predicts that the norm can regulate employee reactions. The positive perception of CSR is likely to increase employee confidence in their superiors because employees feel that the company has served the interests of all parties and deserves more trust from them. The overall perception of the company from each stakeholder can be defined as the company's reputation (Lai et al., 2010). Stakeholders provide an assessment of the company's reputation based on the signals they receive from the company (Brammer & Pavelin, 2006). Besides, based on the financial performance and ownership of the company, signals based on philanthropic principles applied by the company's CSR also contribute positively to CSR perception (Wong & Millington, 2014).

Trust and reputation of the company can be learned from the company's internal stakeholders; therefore, employees and external stakeholders are customers of the company. Keh and Xie (2009) found that a company's reputation can increase from the trust of customers formed in an organization. Besides, the trust of customers as an antecedent of the company's reputation (Walsh et al., 2009). This research assumes that the trust that is formed in employees is an antecedent of reputation rather than consequences. This trust is based on the reason that cognition influences attitude (Fishbein & Ajzen, 1976). Trust itself can be conceptualized as a cognitive belief (Lee et al., 2013; Lai et al., 2010). Thus, increasing employee trust ideally leads to an increase in the company's reputation among its employees. Employee trust has been postulated to lead to positive attitudes, such as commitment and job satisfaction, and behavior, as a form of more effort made (Michaelis et al., 2009).

Concern about organizational justice has been a concern of HRM strategy experts for a long time (e.g., Bidarian & Jafari, 2012; Wong, Ngo, & Wong, 2006; Dong & Phuong, 2018). Organizational justice concerns the aspects of distributive justice, procedural justice, and interactional justice (Pérez-Rodriguez et al., 2019). Organizational justice is gaining in popularity in the 21st century. It has attracted the interest of both experts and practitioners in the world of Human Resource Management (HRM) because it is useful as a critical element in the success of a competitive advantage strategy. Organizational justice has a positive impact on employee confidence (Bidarian & Jafari, 2012). The high level of trust formed by the fairness of an organization is fundamental in reducing conflict in the organization and increasing cooperative behavior (i.e., commitment and work effectiveness) (Wong et al., 2006). Some researchers have demonstrated the level of trust as a predictor to measure organizational commitment (Cook & Wall, 1980), OCB (Konovsky, 2000; Dong & Phuong, 2018), and work satisfaction (Bayarçelik & Fındıklı, 2016; Islam et al., 2016). HRM managers are not only required to increase the productivity of their employees, more than that, but the vital role of internal company resources also requires primary attention.

In the development of the industrial world, employee psychology is a subject of study that HRM experts often discussed. One aspect is how to increase employee job satisfaction. HRM management is triggered by the presence of charges to pay more attention to the policies applied by the company to employees. Company policies that are not meeting the needs and expectations of employees will harm employees' work attitudes. Various studies have shown that employees who have positive work attitudes will be more productive than those with a negative attitude (e.g., Ouyang, Sang, Li, & Peng, 2015; Lambert, Hogan, & Griffin, 2007; McAuliffe et al., 2009). Workers who have a positive attitude towards work will have low absenteeism and resignation. The reciprocal relationship arising from job satisfaction will also positively impact employee commitment to the organization. Dedication to every employee is essential because, with a promise, an employee can be more responsible for his work than employees who do not commit to the work. Usually, employees with commitment will work optimally to devote their attention, thoughts, energy, and time to their work. So that what has been done is what was expected by the company. Thus, a strong commitment will reduce the intention to leave the company or turnover intention. Therefore, the hypotheses developed in this study are:
**H1:** CSR implementation has both direct and indirect positive and significant impacts

**H2:** CSR implementation has positive and significant effects as variables that strengthen the optimization of employee trust, firm reputation, organizational attractiveness, organizational commitment, job satisfaction, and job performance.

**H3:** Variable firm employee trust and reputation can be pure antecedent variable, in consequence, a decisive role in improving organizational attractiveness, organizational commitment, job satisfaction, and job performance.

**H4:** CSR implementation that is in line with the optimal application of organizational justice provides a positive domino effect in strengthening and increasing organizational attractiveness, organizational commitment, job satisfaction, and job performance.

**H5:** Systematic job performance can be generated if job satisfaction, organizational commitment, and organizational attractiveness are fulfilled.

3. Research Methods and Materials

3.1. Data

The subjects in this study consisted of a single data from family businesses operating in the Makassar City, South Sulawesi, Indonesia, since 1952. The family company has eight business sectors with 24 business sub-units that are actively engaged and enter the ranks of the large national companies in Indonesia in the category of family companies. Their business units include automotive, finance, construction, transportation and logistics, energy, property, retail, forestry, foundations, education, religion, society, and the environment. We distribute questionnaires to 210 employees in 60% of their business units. The minimum work experience in the sample is seven months, while the maximum is 456 months, with a total average work experience of 35.4 months. Of the 210 responses as many as 117 people (55.71%) were in the middle management (supervisors, senior employees, and managers), and 93 answers came from the low-management category (i.e., operators, junior employees and technicians). From the highest educated group, 52 respondents had master’s degrees, and 65 respondents had a bachelor or diploma degrees. Ninety-three respondents came from a vocational school and high school. Some 130 respondents are married, and 80 are single. From the age factor, the largest group of respondents is aged between 25 and 48.

3.2. Procedure and Measurement

Data collection use surveys, each item is measured on a 5-point Likert scale (1 = Totally Disagree; 2 = Disagree; 3 = Neutral; 4 = Agree; 5 = Totally Agree). The testing procedure is divided into five scenarios: Scenario I is testing CSR implementation variables through direct and indirect testing. Scenario II is testing organizational justice variables through direct and indirect testing. Scenario III is a direct and indirect test by making the employee trust (ET) variable an antecedent variable. Scenario IV is a direct and indirect test by making the firm reputation (FR) variable an antecedent variable. Scenario V is a chain of organizational attractiveness...
(OA), organizational commitment (OC), job satisfaction (JS) and job performance (JP) variables.

The total variables in this study consist of eight variables, namely, two independent variables, i.e., organizational justice (OJ) and CSR implementation (CSR), two intervening variables as well as the dependent variable, and the antecedent variable in scenario II and scenario III, i.e., employee trust (ET) and firm reputation (FR), and four pure dependent variables as in Scenarios IV and V, i.e., organizational attractiveness (OA), organizational commitment (OC), job satisfaction (JS) and job performance (JP). The details are illustrated in Figure 1. The system of measuring variables with a total of 44 (forty-fourth questions) is explained in Table 1. The questionnaire consists of 11 questions for organizational justice (OJ) variables that refer to the study (e.g., Haerani et al., 2020; Akram et al., 2020; Wulani, 2007). There are 10 questions for the CSR implication (CSR) variable referring to the study (e.g., Mohr, Webb, & Harris, 2001; Rupp et al., 2006). Seven questions refer to employee trust (ET) variables and three questions to organizational commitment (OC) variables referring to the study (e.g., Morgan & Hunt, 1994; Rupp et al., 2006). Three questions refer to firm reputation (FR) variables (Lai et al., 2010; Rupp et al., 2006). Ten questions refer to organizational attractiveness (OA), job satisfaction (JS) and job performance (JP) variables (e.g., Rupp et al., 2006; Brunner & Baum, 2020; Park et al., 2020; Nguyen, 2020).

The approach and method of analysis in this study uses the Structural Equation Model (SEM) with statistical tools using SmartPLS; confirmation of the relationship between variables is also carried out as in the predetermined analysis scenarios. The measurement standard of data analysis is carried out through several stages, namely, the model feasibility test (GoF, AVE, and discriminant validity, reliability tests such as Cronbach’s Alpha, composite reliability, VIF test). Hypothesis testing and influence testing are processed through the bootstrapping stage to determine the value of the t-test coefficient and the significance coefficient value.

4. Results and Discussion

4.1. Statistical Results

Table 1 shows the distribution and responses of respondents where the average distribution of questionnaires is at the strong level of agreement with all statements (3.62 - 4.11).

Table 2 shows the normality, validity, reliability, and determination of variables. All items are valid and reliable to make the latent variable loading value, AVE, Cronbach’s Alpha (α), Composite Reliability (CR) > 0.60. The results of statistical tests using SmartPLS with algorithmic methods to measure the inner and outer models, as illustrated in Table 2, concluded that all constructs in arranging variables are valid and reliable. Then, in the goodness fit of model testing the test value is $SRMR = 0.067 < 0.08$; $NFI = 0.975 > 0.90$; $d_{uls} = 4.444$; $Chi$-Square $= 209,657$. The results of the SEM-PLS Model are also illustrated in Figure 2.

The results depicted in Table 3 show that, of the 39 path-lines in the SEM model demonstration that are dominated positively and significant, only six lines are declared insignificant (e.g., line-2, line-23, line-24, line-27, line-28 and line-33). The six path-lines do not contribute significantly to the relationships between variables directly. So, it can be concluded that the insignificant relationship between variables directly illustrates that the SEM model variation model requires other variables both as intervening variables, moderating variables, and mediating variables.

Therefore, in this section, we also describe the hypotheses issued from the literature review section, which are stated as research results:

- **Hypothesis 1**: all demonstrations of the relationship of CSR implementation variables with a total of 10 demonstrations, six direct demonstration, have positive and significant effects. The relationship that has the most dominant effect is that which describes the variable relationship between CSR implementation on employee trust, while the direct link between CSR implementation on firm reputation is unsupported. On the other hand, demonstration models that illustrate indirect relationships’ situation by making employee trust and firm reputation as mediating and intervening variables have a positive and significant effect.

- **Hypothesis 2**: CSR implementation further strengthens the relationship between employee trust and firm reputation on organizational attractiveness, organizational commitment, job satisfaction, and job performance. It can also be assumed that CSR implementation manifests opportunities to increase employee trust and firm reputation.

- **Hypothesis 3**: Employee trust variables cannot always be pure antecedent variables in measuring the consequences of organizational attractiveness, organizational commitment, job satisfaction, and job performance. This is evidenced by the fact that the direct relationship (e.g., path-lines 23, 24, 27, and path-line 28) has no significant effect. In conclusion, the employee trust variable is suitable as an intervening, moderating, or mediating variable rather than a pure manifest/antecedent variable. Inversely proportional to the variable firm reputation, the dominant demonstration of relationship variables (path-line) has a positive and significant effect both directly and indirectly. So, it can be concluded that the firm reputation variable can be an antecedent variable to measure the latent dependent variable’s consequences.
### Table 1: Variable Measurement Result

| Code | Item / Indicator / Variables                                                                 | Mean | Std. Error | Std. Dev | Loading Factor | VIF  | R²   |
|------|---------------------------------------------------------------------------------------------|------|------------|----------|----------------|------|------|
|      | **Organizational Justice (Distributive, Procedural, Temporal, Interactional and Spatial)**   |      |            |          |                |      |      |
| OJ1  | • Employment fairness and salary                                                            | 4.09 | 0.06       | 0.82     | 0.767          | 2.393|      |
| OJ2  | • Old working justice and salary                                                            | 3.84 | 0.06       | 0.87     | 0.738          | 1.964|      |
| OJ3  | • Long-serving justice and position                                                         | 4.09 | 0.05       | 0.80     | 0.728          | 2.049|      |
| OJ4  | • Reward and punishment according to SOP                                                   | 3.99 | 0.06       | 0.87     | 0.784          | 2.336|      |
| OJ5  | • Work evaluation is done transparent                                                       | 4.06 | 0.06       | 0.88     | 0.755          | 2.166|      |
| OJ6  | • Fairness and suitability of organizational working hours                                  | 4.02 | 0.06       | 0.91     | 0.808          | 2.469|      |
| OJ7  | • Having free time to enjoy life                                                           | 3.73 | 0.07       | 0.94     | 0.767          | 2.592|      |
| OJ8  | • Perception of respect, politeness, and dignity                                            | 4.00 | 0.06       | 0.90     | 0.790          | 2.449|      |
| OJ9  | • Fair treatment in Action and decision making                                             | 3.85 | 0.07       | 0.96     | 0.821          | 2.030|      |
| OJ10 | • The right and justice to express an opinion                                               | 3.85 | 0.07       | 0.96     | 0.788          | 2.651|      |
| OJ11 | • Free of racism issues                                                                    | 4.08 | 0.06       | 0.87     | 0.770          | 2.274|      |
|      | **CSR Implementation (Morality aspect, Philanthropy aspect, Environment aspect)**          |      |            |          |                |      |      |
| CSR1 | • CSR impacts the moral aspects of the company to the community                            | 3.69 | 0.06       | 0.94     | 0.633          | 1.641|      |
| CSR2 | • Fulfilling CSR raises employee morality towards the company                               | 3.77 | 0.05       | 0.78     | 0.709          | 2.224|      |
| CSR3 | • Company discipline in fulfilling CSR obligations                                          | 3.72 | 0.06       | 0.82     | 0.722          | 2.182|      |
| CSR4 | • CSR is a corporate obligation                                                           | 3.82 | 0.06       | 0.89     | 0.709          | 1.877|      |
| CSR5 | • Corporate CSR is done voluntarily without any tendency                                    | 3.86 | 0.06       | 0.80     | 0.759          | 2.198|      |
| CSR6 | • CSR that fluctuates with the level of profit increase                                    | 4.11 | 0.06       | 0.84     | 0.732          | 2.155|      |
| CSR7 | • The company’s concern for the surrounding business environment                           | 4.22 | 0.06       | 0.81     | 0.832          | 2.017|      |
| CSR8 | • Application of CSR to social (religion, education, health)                               | 4.09 | 0.05       | 0.78     | 0.746          | 2.161|      |
| CSR9 | • The application of CSR to the sustainability of natural resources                         | 3.96 | 0.06       | 0.81     | 0.807          | 2.143|      |
| CSR10| • Application of CSR to improving the standard of living of the community                  | 4.13 | 0.05       | 0.80     | 0.773          | 1.641|      |
|      | **Employee Trust**                                                                         |      |            |          |                |      |      |
| ET1  | • The purpose of CSR increases employee confidence in the company                          | 3.92 | 0.06       | 0.85     | 0.833          | 2.397|      |
| ET2  | • Employee trust increases due to the transparency of financial statements                  | 4.00 | 0.06       | 0.90     | 0.791          | 2.153|      |
| ET3  | • The company’s concern is not only with CSR but also the fate of employees                 | 3.91 | 0.05       | 0.79     | 0.776          | 2.007|      |
| ET4  | • Honesty of the company in reporting CSR                                                   | 3.98 | 0.06       | 0.89     | 0.835          | 2.459|      |
| ET5  | • Positive appreciation of the organization in line with the CSR activity                    | 3.92 | 0.06       | 0.83     | 0.803          | 2.238|      |
| ET6  | • Company integrity towards CSR                                                             | 3.82 | 0.06       | 0.90     | 0.835          | 2.642|      |
| ET7  | • The company’s management integrity of employees                                          | 3.84 | 0.06       | 0.85     | 0.794          | 2.264|      |
|      | **Firm Reputation**                                                                        |      |            |          |                |      |      |
| FR1  | • Positive customer ratings for the company are good                                         | 4.10 | 0.06       | 0.87     | 0.847          | 1.777|      |
| FR2  | • Positive competitive ratings of the company are good                                       | 3.95 | 0.07       | 0.97     | 0.875          | 1.970|      |
| FR3  | • Customers believe the company can be sustainable long term                                | 3.93 | 0.06       | 0.90     | 0.848          | 1.772|      |
|      | **Organizational Attractiveness**                                                            |      |            |          |                |      |      |
| OA1  | • The company is a prestigious place to work                                                | 3.70 | 0.07       | 0.98     | 0.907          | 1.793|      |
| OA2  | • This type of work is desirable to employees                                               | 3.88 | 0.07       | 1.00     | 0.918          | 1.793|      |
|      | **Organizational Commitment**                                                               |      |            |          |                |      |      |
| OC1  | • Employee work commitment                                                                  | 3.99 | 0.07       | 0.94     | 0.880          | 2.148|      |
| OC2  | • Intention to stay                                                                         | 3.74 | 0.07       | 1.06     | 0.898          | 2.303|      |
| OC3  | • Cooperative action towards the company                                                    | 4.11 | 0.05       | 0.78     | 0.833          | 1.737|      |
|      | **Job satisfaction**                                                                        |      |            |          |                |      |      |
| JS1  | • Good work environment                                                                     | 4.06 | 0.06       | 0.85     | 0.873          | 2.186|      |
| JS2  | • Job suitability and competence                                                            | 4.14 | 0.06       | 0.83     | 0.891          | 1.510|      |
| JS3  | • Appropriate salary                                                                       | 4.21 | 0.06       | 0.83     | 0.878          | 1.896|      |
| JS4  | • Good teamwork                                                                            | 4.17 | 0.06       | 0.86     | 0.897          | 2.509|      |
| JS5  | • Fair leadership                                                                          | 3.96 | 0.06       | 0.89     | 0.812          | 2.266|      |
|      | **Job Performance**                                                                         |      |            |          |                |      |      |
| JP1  | • Improved quality of discipline                                                            | 4.04 | 0.06       | 0.89     | 0.926          | 2.394|      |
| JP2  | • Improved quality and quantity of work                                                     | 3.94 | 0.06       | 0.91     | 0.903          | 2.175|      |
| JP3  | • Job responsibilities                                                                      | 3.97 | 0.07       | 1.08     | 0.683          | 1.431|      |
Table 2: Goodness of Fit Data and Model

| Variable                          | Cronbach Alpha | Rho_A  | Composite Reliability | AVE   | Conclusion |
|-----------------------------------|----------------|--------|------------------------|-------|------------|
| Organizational Justice (OJ)       | 0.933          | 0.934  | 0.943                  | 0.630 | Reliable   |
| CSR Implementation (CSR)          | 0.910          | 0.916  | 0.925                  | 0.654 |            |
| Employee Trust (ET)               | 0.913          | 0.915  | 0.930                  | 0.656 |            |
| Firm Reputation (FR)              | 0.819          | 0.820  | 0.892                  | 0.734 |            |
| Organizational Attractiveness (OA)| 0.799          | 0.800  | 0.909                  | 0.832 |            |
| Organizational Commitment (OC)    | 0.840          | 0.844  | 0.904                  | 0.758 |            |
| Job Satisfaction (JS)             | 0.920          | 0.921  | 0.940                  | 0.758 |            |
| Job Performance (JP)              | 0.804          | 0.878  | 0.882                  | 0.717 |            |

Discriminant Validity – Fornell Larcker

|        | CSR  | ET   | FR   | JP   | JS   | OA   | OC   | OJ   | Conclusion |
|--------|------|------|------|------|------|------|------|------|------------|
| CSR    | 0.744|      |      |      |      |      |      |      |            |
| ET     | 0.840| 0.810|      |      |      |      |      |      |            |
| FR     | 0.759| 0.839| 0.857|      |      |      |      |      |            |
| JP     | 0.516| 0.540| 0.640| 0.846|      |      |      |      |            |
| JS     | 0.622| 0.674| 0.744| 0.826| 0.871|      |      |      |            |
| OA     | 0.661| 0.705| 0.735| 0.637| 0.768| 0.912|      |      |            |
| OC     | 0.708| 0.768| 0.784| 0.679| 0.787| 0.809| 0.871|      |            |
| OJ     | 0.841| 0.829| 0.814| 0.588| 0.673| 0.701| 0.729| 0.775|            |

Figure 2: Structural Equation Model-PLS
### Table 3: Hypotheses Results

| Scene I | Path-Model | Mean | Std. Dev | T-value | P-value | Conclusion |
|---------|------------|------|----------|---------|---------|------------|
| [1]     | CSR → Employee Trust | 0.484 | 0.098 | 5.017 | 0.000 | Support |
| [2]     | CSR → Firm Reputation | 0.196 | 0.115 | 1.632 | 0.103 | UnSupport |
| [3]     | CSR → Employee Trust → Firm Reputation | 0.325 | 0.074 | 4.543 | 0.000 | Support |
| [4]     | CSR → Organizational Attractiveness | 0.393 | 0.083 | 4.757 | 0.000 | Support |
| [5]     | CSR → Organizational Commitment | 0.421 | 0.088 | 4.840 | 0.000 | Support |
| [6]     | CSR → Job Satisfaction | 0.391 | 0.083 | 4.760 | 0.000 | Support |
| [7]     | CSR → Job Performance | 0.328 | 0.068 | 4.877 | 0.000 | Support |
| [8]     | CSR → Employee Trust → Firm Reputation → Job Satisfaction → Job Performance | 0.091 | 0.035 | 2.636 | 0.008 | Support |
| [9]     | CSR → Employee Trust → Firm Reputation → Organizational Attractiveness → Organizational Commitment | 0.072 | 0.028 | 2.720 | 0.007 | Support |
| [10]    | CSR → Employee Trust → Organizational Attractiveness → Organizational Commitment → Job Satisfaction → Job performance | 0.028 | 0.014 | 2.065 | 0.039 | Support |
| Scene II | Organizational Justice → Employee Trust | 0.425 | 0.118 | 3.526 | 0.000 | Support |
| [11]    | Organizational Justice → Firm Reputation | 0.292 | 0.101 | 2.824 | 0.005 | Support |
| [12]    | Organizational Justice → Organization Attractiveness | 0.270 | 0.086 | 3.070 | 0.002 | Support |
| [13]    | Organizational Justice → Organization Commitment | 0.299 | 0.092 | 3.166 | 0.002 | Support |
| [14]    | Organizational Justice → Job satisfaction | 0.251 | 0.082 | 2.961 | 0.003 | Support |
| [15]    | Organizational Justice → Job performance | 0.195 | 0.073 | 2.526 | 0.012 | Support |
| [16]    | Organizational Justice → Employee Trust → Firm Reputation | 0.289 | 0.098 | 2.894 | 0.000 | Support |
| [17]    | Organizational Justice → Organizational Commitment → Job Satisfaction → Job Performance | 0.193 | 0.063 | 3.116 | 0.002 | Support |
| Scene III | Organizational Justice → Employee Trust → Firm Reputation → Job Satisfaction → Job performance | 0.279 | 0.083 | 0.041 | 3.363 | Support |
| [18]    | Organizational Justice → Organizational Commitment → Firm Reputation → Job satisfaction → Job performance | 0.066 | 0.032 | 2.053 | 0.040 | Support |
| [19]    | Organizational Justice → Employee Trust → Firm Reputation → Organizational Attractiveness → Organizational Commitment → Job Satisfaction → Job performance | 0.124 | 0.075 | 1.667 | 0.096 | UnSupport |
| [20]    | Employee Trust → Job Satisfaction → Job performance | -0.016 | 0.080 | 0.294 | 0.769 | UnSupport |
| Scene IV | Employee Trust → Firm Reputation → Job satisfaction → Job Performance | 0.238 | 0.069 | 3.355 | 0.001 | Support |
| [21]    | Employee Trust → Firm Reputation | 0.675 | 0.100 | 6.830 | 0.000 | Support |
| [22]    | Employee Trust → Firm Reputation | 0.841 | 0.023 | 35.814 | 0.000 | Support |
| [23]    | Employee Trust → Job performance | -0.120 | 0.072 | 1.687 | 0.092 | UnSupport |
| [24]    | Employee Trust → Job satisfaction | -0.018 | 0.100 | 0.294 | 0.769 | UnSupport |
| [25]    | Employee Trust → Organizational Attractiveness | 0.303 | 0.103 | 2.898 | 0.004 | Support |
| [26]    | Employee Trust → Organizational Commitment | 0.246 | 0.096 | 2.462 | 0.014 | Support |
| [27]    | Employee Trust → Firm Reputation → Job performance | 0.124 | 0.075 | 1.667 | 0.096 | UnSupport |
| [28]    | Employee Trust → Job Satisfaction → Job performance | -0.016 | 0.080 | 0.294 | 0.769 | UnSupport |
| [29]    | Employee Trust → Firm Reputation → Job satisfaction → Job Performance | 0.238 | 0.069 | 3.355 | 0.001 | Support |
| [30]    | Employee Trust → Organizational Commitment → Job Satisfaction → Job Performance | 0.098 | 0.036 | 2.815 | 0.005 | Support |
| [31]    | Employee Trust → Firm Reputation → Organizational Commitment → Job Satisfaction → Job performance | 0.084 | 0.033 | 2.708 | 0.007 | Support |
| [32]    | Employee Trust → Organizational Attractiveness → Organizational Commitment → Job Satisfaction → Job performance | 0.057 | 0.025 | 2.346 | 0.019 | Support |
| Scene V  | Organizational Attractiveness → Organizational Commitment → Job Satisfaction → Job performance | 0.525 | 0.046 | 11.495 | 0.000 | Support |
| [33]    | Firm Reputation → Job performance | 0.148 | 0.089 | 1.674 | 0.094 | UnSupport |
| [34]    | Firm Reputation → Job satisfaction | 0.354 | 0.095 | 3.671 | 0.000 | Support |
| [35]    | Firm Reputation → Organizational Attractiveness | 0.481 | 0.100 | 4.886 | 0.000 | Support |
| [36]    | Firm Reputation → Organizational Commitment | 0.243 | 0.079 | 3.098 | 0.002 | Support |
| [37]    | Firm Reputation → Job Satisfaction → Job Performance | 0.283 | 0.082 | 3.367 | 0.001 | Support |
| [38]    | Firm reputation → Organizational Commitment → Job Satisfaction → Job performance | 0.100 | 0.039 | 2.709 | 0.007 | Support |
| [39]    | Organizational Attractiveness → Organizational Commitment → Job Satisfaction → Job performance | 0.525 | 0.046 | 11.495 | 0.000 | Support |
• Hypothesis 4: Optimal CSR implementation and organizational justice have a strong and positive domino effect in increasing the role and consequence of complete employee trust and firm reputation. As a result, proper CSR implementation and organizational justice also have broad impacts on organizational attractiveness, organizational commitment, job satisfaction, and job performance.
• Hypothesis 5: The findings of this study also confirm that upstream-downstream job performance causality can be successfully achieved if job satisfaction has been realized, job satisfaction can be accomplished if organizational commitment can also be recognized, and to develop organizational commitment, reflection and influence rather than organizational attractiveness becomes vital.

4.2. Discussion

The model we have demonstrated provides empirical evidence that the interrelationship between CSR practices has a positive impact on the company’s outside interests and has a domino effect on the organization’s internal, growing and optimizing employee trust and company reputation. The effect of morality caused by CSR practices will also raise employee morality in the eyes of their environment. CSR practices carried out consistently, transparently, and without tendency (philanthropy) are at the core of sustainable CSR management and strategies to obtain optimal reputation and perfect employee trust. Of course, our study also underlines that CSR practices are not only limited to aspects of social responsibility, as previous studies have discussed it (e.g., social responsibility, economic responsibility, and corporate responsibility) as echoed by Elkington, (1998). In our study, we assess CSR practices as an excellent corporate strategy in practice to grow and maintain a company’s image to the practice of morality in developing human resource strategies (CSR as a strategy). Some propositions that have been discussed by Rupp et al. (2006) have also been answered in our study. Among the announced propositions, we also find that the relationship between CSR practices has a positive and significant impact, not only on the level of employee confidence in the company, but also directly related to employee satisfaction and performance. On the other hand, we also consider that the CSR practice factor must be supported by organizational justice. We also assess that the regulatory justice factor in line with transparent CSR practices is the perfect mix in a combination of HRM strategies. Some of the demonstrations and research hypotheses and models are shown in Figures 2 and 3. We provided confirmations that have direct effects, and some variable relationships are not significant until we conclude that the antecedents of organizational justice and CSR implementation have real and positive effects. As regards the level of organizational justice, there is a good feeling between what employees feel both in the form of increased employee value and employee size, both morally and materially.

As for theoretical and managerial implications, CSR implementation has a positive effect on fostering employee trust and also the company’s reputation. In practice, for CSR management, the main requirements are consistency and transparency. CSR implementation that is in line with the perception of organizational justice can have positive and significant effects and can also be a corporate strategy to maintain the company’s reputation and optimize human resource management in HRM practices.

5. Conclusions

In this study model, organizational justice based on discrepancy and equity theory provides a clear picture to deliver positive CSR practices as a solid building to enhance reputation both externally and internally. In other words, transparent CSR implementation and the link between company reputation and company performance can be optimal as long as the level of employee trust is also obtained. Transparent CSR and optimal organizational justice will shape the perception that the level of collectivism in management practices is low. The findings of this study also confirm that upstream-downstream job performance causality can be successfully achieved if job satisfaction has been realized, job satisfaction can be accomplished if organizational commitment can also be recognized, and to develop organizational commitment, reflection and influence rather than organizational attractiveness becomes vital.

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