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Impact of corporate social responsibility on social and economic sustainability

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ABSTRACT
Recently, corporate social responsibility (CSR) and social and economic sustainability are the foremost factors that improve trust and commitment of the institution and have gained the attention of recent researchers and policymakers. Thus, this research aims to examine the impact of CSR on social and economic sustainability. Questionnaires were used to gather the data from selected respondents, and smart-PLS was used to test the validity and reliability of the constructs and hypotheses of the study. The results showed that all the responsibilities such as economic responsibility, legal responsibility, ethical responsibility, philanthropic responsibility, and economic and social sustainability have a positive effect on organizational trust.

1. Introduction
Employees’ trust and commitment to organizational policies and goals are key to an organization’s performance and success in the market, getting competitive advantages over rivals as the employees implement the business policies and perform business functions. The trust relationship between employees and the organization is of great significance to employees and the organization. Trust enhances loyalty on employees and arouses their intention to stay with the organization (Rubel et al., 2018). When the employees are trusted in organizations, they feel satisfied, have a low level of stress, and hostility at the workplace. Trust minimizes the resistance to change; thus, it develops flexibility necessary to respond to customers effectively. Trust overcomes the corporate isolation and silos behavior. Additionally, trust removes the mental complexities of employees and arouses work concentration while it is helpful for an organization to implement its policies. On the other hand, organizational commitment has its significance (Kähkönen et al., 2021).

Organizational commitment refers to employees’ bond or attachment with their organization or employer. Because organizational commitment confirms how long employees will stay with the company, committed employees are the organization’s
durable assets. Employees who are highly committed to the organization are highly productive. They are regular and punctual in their duties, and show the least absenteeism compared to their peers (Baloch et al., 2021; Braganza et al., 2021; Chien et al., 2021). Dedicated employees perform efficiently within the team, following the leaders and trying their best to achieve goals. Employees who are committed and dedicated believe in their company and, as a result, are effective and good ambassadors for it. They are enthusiastic fans and believers in their employer’s products, services, and policies. Therefore, employees’ trust and organization commitment are interlinked. Our study analyzes the interrelationship of employees’ trust and organizational commitment and factors affecting them (Chien et al., 2021; Jena et al., 2018).

Investing in people, building and maintaining an enthusiastic qualified manpower with a long-term commitment to the sustainable development of the organization, and responding flexibly to changes in the society is becoming a big challenge for current leaders; in the context that enterprises’ traditional competitive factors such as capital, materials, and technology are gradually becoming saturated. Also, ensuring responsibility and sustainability towards environmental and social issues are considered a core element of sustainable development that any enterprise must follow. It can be seen that the execution of corporate social responsibility (CSR) and sustainability must be based on three aspects: economy, environment, and society (Matthies et al., 2019; Moon & Parc, 2019). Besides, enterprises need to consider CSR and sustainability as long-term strategies. Strategic CSR and sustainable approach have an increasingly important role in the competitiveness of enterprises, creating corporate values, gaining trust and respect of its personnel, consumers, users, and partners in particular, and the social community in general (Chien et al., 2021; Janowski, 2020; Ul Haq & Boz, 2020).

The issue of CSR was brought up by Bowen and subsequently became a hot topic for businessmen, researchers, the community, and society (Chien et al., 2021; Idowu, 2018). Through theoretical and practical development, CSR in developed countries worldwide is not a stranger. However, in Vietnam, CSR has only been famous in recent years, and almost only large enterprises are interested and have started executing it (Chien et al., 2021; Liu, Shao, De Sisto, & Li et al., 2021). In most of these enterprises, CSR is considered one of the basic enterprise philosophies and always goes along with the development strategy, making an essential contribution to the solid success and helping enterprises to achieve their goals. Also, enterprises that want to achieve success and sustainable development have to include their employees’ commitment into their enterprise strategy (Li et al., 2021; Sannino et al., 2020). Therefore, executing CSR is an essential task for the integration of Vietnamese enterprises; because once CSR is executed well, it enhances the enterprises, competitiveness, and benefits the society (Ghaffarkadhim et al., 2019). On the other hand, enterprises need employees’ commitment because employees are essential factors enterprises need in CSR activities. When putting these two issues together, CSR affects employees’ commitment to a certain extent (Lee et al., 2018; Mohsin et al., 2021).

Sustainability in the social and economic activities of the organization also brings sustainable development through valued employees’ trust and sincere commitments (Ajmal et al., 2018; Nawaz et al., 2021). In addition, sustainable activities also can
sustain their outcomes for an extended period. Vietnamese organizations also focus on sustainable activities such as social and economic activities that bring sustainable development to the organization. These sustainable activities strengthen the organizational employees, their processes, and help to generate sustainable development in the organization. Recently, in Vietnam, the awareness of the importance of CSR and sustainable social and economic activities has been a concern and is sought after for further understanding by enterprises. However, the number of in-depth CSR studies along with sustainable social and economic activities in a specific area is scarce. Past studies focus on analyzing the elements of CSR, how CSR operation affects the performance of enterprises, such as the research of Jusoh and Ibrahim (2017), Gómez-Carrasco et al. (2021), and Gong et al. (2018). In addition, studies by Raimo et al. (2021) and Etter et al. (2019) summarized the activities of international and domestic organizations in promoting CSR and sustainable activities execution in Vietnam and mentioned legal frameworks on CSR as the basis for implementing CSR programs in enterprises.

However, these studies mainly aimed to clarify the CSR’s concept and to ascertain the benefits of CSR to enterprises from a theoretical perspective. There is almost no approach regarding CSR and sustainable activities from the lecturers’ perspectives in undergraduate education institutions. Undergraduate education is a distinct service area where CSR and sustainability need to be strongly emphasized. Consequently, this is one of the ‘gaps’ of CSR and sustainability research in Vietnam. Therefore, the author decided to study the effect of CSR and sustainability awareness on the trust and commitment of university lecturers in Ho Chi Minh City (HCM) City, aiming to add and provide academia and universities with research-based results on this relationship. In addition, the present study contributes to the knowledge of the literature regarding the CSR and sustainability roles on the lecturer’s trust and commitments, with respect to the universities in Vietnam.

The next part of the research explores the literature regarding the understudy constructs such as CSR and organizational trust, sustainability and organizational trust, and organizational trust and organizational commitment. The third section provides the methods of data collection and analysis, while the fourth part of the study provides the study’s empirical findings. Finally, the fifth section provides the discussions of the results, conclusion, implications, and future directions.

2. Literature review and research hypotheses

This section of the research explores the literature regarding the understudy constructs such as CSR and organizational trust, social and economic sustainability, and organizational trust and commitment. This literature is divided according to the subsection given below:

2.1. Corporate social responsibility (CSR) and organizational trust

According to Sarpong (2017), CSR is defined as the businessmen obligation to develop policies to make effective decisions or to take effective and necessary actions
of values and goals for society aiming at propaganda and calling upon the manager of a property not to damage the rights and interests of others, and calling upon philanthropic to compensate for damages to society caused by enterprises. However, since then, CSR has been understood in different ways. According to Grover et al. (2019), the definition of CSR implies raising enterprise behaviors to a level that is consistent with the prevailing norms, values, and expectations of the society. As for Gangi et al. (2020), it is understood that CSR includes society’s expectations on economic, legal, ethical, and philanthropic issues of organizations at a specific time. According to Simanaviciene et al. (2017), the four types of social responsibilities that make up CSR include economic responsibilities, legal responsibilities, ethical responsibilities, and philanthropic responsibilities. These four types of responsibilities are the four elements of CSR, representing the approach in the order of priority, which can be described as a pyramid in Figure 1.

**2.1.1. Economic responsibility and organizational trust**

Renouard and Ezvan (2018) conducted a study on CSR role on organizational trust, using surveys of 387 employees working in Korean casinos. The purpose of the study is to test the effect of CSR (economic responsibility) on employees’ trust, job satisfaction, and customer orientation. The results showed economic responsibility and the addition of responsible gambling legal regulations positively affected the trust in an organization. Also, organizational trust positively increased satisfaction, resulting in positive effects on customer orientation. The research provides practical implications for casino managers when executing the CSR strategy. In addition, Archimi et al. (2018) who conducted the study using 380 sales executives of an insurance company also shared the same view. The study aimed to examine the effect of economic responsibility on employee job satisfaction and employees’ organizational trust. The results showed that economic responsibility has significantly affected employee job satisfaction and organizational trust. Also, satisfied employees have shown a significant impact on organizational trust. Thus, the present study proposed the following hypothesis:

**H1:** Economic responsibility has a positive influence on the lecturers’ organizational trust in their university.
2.1.2. Legal responsibility and organizational trust

The organization’s legal responsibility also has a positive impact on the organizational trust of the employees. Similarly, a study conducted by Su and Swanson (2019) identified factors of legal responsibility that affected the trust and engagement of employees in the hotel. The sample used includes 295 employees working at five typical joint-stock hotels in Ho Chi Minh City. Statistical description, EFA, and regression analysis methods were used to interpret the data. The results showed that legal responsibility positively affected the employees’ organizational trust. The employees’ organizational trust leads to their cohesion with the hotel. Also, the research suggested some management solutions for hotel managers in improving CSR activities. On the other hand, in the viewpoint of Tourigny et al. (2019), it was assumed that enterprises have a responsibility to the legal activities along with their shareholders and employees, while the state must also be responsible for the laws, enterprises who show their responsibilities by paying taxes to the state and gained the trust of the employees. Similarly, from the point of view of Jones et al. (2019), it was argued that enterprises have been using legal resources to gain the trust of the employees by fulfilling all the regulations given by the government related to the employees. Therefore, in addition to paying taxes and providing compensation to the government’s employees, enterprises must gain the employees’ trust to compete in the market. Thus, this study has developed the following hypothesis:

\[ H_2: \text{Legal responsibility has a positive influence on the lecturers’ organizational trust in their university.} \]

2.1.3. Ethical responsibility and organizational trust

The organization’s ethical responsibility also has a positive impact on the organizational trust of the employees. CSR is the enterprises’ commitment to contribute to sustainable economic development through activities beneficial to the enterprises and improve the life quality of workers, communities, and the whole society and gain employees’ trust (Iglesias et al., 2020; Nawaz et al., 2021; Shair et al., 2021). According to this interpretation, CSR has expressed specifically on ethical factors, and these factors positively influence employees’ trust towards the organization (Palacios-Florencio et al., 2018; Sun et al., 2021; Xiang et al., 2021). In addition, Youn, Lee, and Lee et al. (2018) conducted a study on the CSR impact on employees’ trust, using the casino industry employees. They found that ethical responsibility has a positive association with the employees’ trust towards the organization. Thus, the present study proposed the following hypothesis:

\[ H_3: \text{Ethical responsibility has a positive influence on the lecturers’ organizational trust in their university.} \]

2.1.4. Philanthropic responsibility and organizational trust

The philanthropic responsibility of the organization also has a positive impact on the organizational trust of the employees. Sharing the same viewpoint, Gürlek and Tuna (2019) identified the philanthropic responsibility factors that affect the employees’ trust in the hotel industry. Their research used the quantitative method and gathered
the data from hotel employees using questionnaires and exposed that philanthropic responsibility of the organization increases the employees’ trust and commitment towards the organization. In addition, a study accomplished by Lu et al. (2020) also investigated the role of CSR on employees’ trust and found that the philanthropic responsibility of the organization can influence the employees’ trust. Thus, the present study proposed the following hypothesis:

\[ \text{o H}_4: \] Philanthropic responsibilities positively influence the trust of the organization of lecturers with the university.

2.3. Social and economic sustainability and organizational trust

The social and economic sustainability of the organization has a positive impact on the organizational trust of the employees to provide jobs suitability and benefits. In addition, a research accomplished by Yu et al. (2018) on organizational trust and sustainability, investigated that the employees’ organizational trust can be enhanced if the organization is sustainable in performing the social and economic activities. Usually, trust is often associated with human relationships and has a one-sided meaning, and could be captured using sustainable activities related to social and economic matters (Syakur et al., 2020; Zhuang et al., 2021). Organizational trust plays a significant role in improving the performance and operation of the organization that can be attained using sustainable social and economic activities (A. Malik et al., 2019). In the process of integration and development, and to have employees of high quality and great quantity, building and strengthening the trust of the employees for the organization is critical. The more trust, energy, and resources that the organization receives, the more flexible the organization structure would be and will adapt better to the market challenges and pressures. As a result, the performance will increase and these could be positive when the organizations provide sustainability in the activities and processes. Thus, the present study proposed the following hypothesis:

\[ \text{o H}_5: \] Social and economic sustainability positively influences the trust of the organization of lecturers with the university.

2.4. Organizational trust and organizational commitment

Jiang et al. (2017) conducted a study on the impact of organizational trust on the organizational commitment of lecturers in elementary schools. The authors supported the proposed links from trust and commitment in elementary schools belonging to institutions with teachers. The research was conducted on 513 teachers in Golestan province, Iran. The research results showed a positive relationship between trust and commitment of teachers to the organization; the increasing commitment of teachers depends intensely on the teachers’ organizational trust. Therefore, universities’ principals should focus on strengthening teachers’ trust to enhance their organizational commitment. Also, the relationship between organizational trust and commitment is studied in other areas such as marketing and organizational behavior. Many previous studies showed that satisfaction and organizational trust were two essential
prerequisites of organizational commitment in relationships (W. U. Malik et al., 2017). The findings of many researchers such as Syakur et al. (2020), Cho and Song (2017), and Yao et al. (2019) indicated that trust in an organization has a positive relationship with organizational commitment. These researches showed that organizational trust increases staff commitment to the organization. Trust is essential to tighten human relationships, to have effective relationships, and is also one of the essential topics in human relationships and behaviors (Labrague et al., 2018). According to M. Kim and Beehr (2020), the trust of employees and management in the organization will enhance performance and increase employees’ organizational commitment. Therefore, we see that when employees have their organizational trust, they will commit to sticking with the organization. Based on the studies mentioned above, the author suggests the following hypothesis:

**Hₙ:** Organizational trust has a positive influence on the commitment of lecturers to the university.

### 3. Research methods

The authors examine the CSR such as economic responsibility, legal responsibility, ethical responsibility, philanthropic responsibility, and social and economic sustainability effects on the trust and commitment of lecturers in university education. The lecturers of universities situated in HCM city, Vietnam, are the respondents. Questionnaires were used to gather data from selected respondents, and smart-PLS was used to test the validity and reliability of the constructs and hypotheses of the study. The authors selected lecturers who are engaged in undergraduate education and influenced by the CSR activities and sustainability of the university where they work. From the generated theoretical basis, the observed variables were based on a 5-point Likert scale (from 1 = 'Strongly disagree' to 5 = 'Strongly agree'). The current study has taken five predictors such as economic responsibility (ER) with four items, legal responsibility (LR) with four items, ethical responsibility (ETR) with four items, philanthropic responsibility (PR) with four items, and social and economic sustainability (SES) with nine items. The scale of CSR is taken from the study of Pino et al. (2016), while SES is derived from the research of J. Kim et al. (2015). In addition, organizational trust (OT) has been used as the mediating variable with seven items taken from the study of Suhaimi (2019), while organizational commitment (OC) has been used as the predictive construct with ten items taken from the research of Abdirahman (2018). These variables with measurements are given in Table 1.

Quantitative research was used to measure the effect of CSR and SES on the trust and commitment of university lecturers in HCM City, Vietnam. Quantitative research data was collected using convenience sampling methods to survey lecturers at the university. The sample size depends on the analysis method. The rules in determining the sample size for Confirmatory Factor Analysis (CFA) is that the number of observations (sample size) must be at least four or five times the number of variables in the factor analysis (Hair et al., 2014). The research topic has 42 observed variables, hence the sample size is at least 5 * 42 = 210 observations. Thus, the survey of 757 lecturers at several universities in HCM City was sufficient to meet the
| Variable                        | Items | Question                                                                                     | Source                                      |
|--------------------------------|-------|-----------------------------------------------------------------------------------------------|---------------------------------------------|
| Economic responsibility        | ER1   | I believe that universities generate maximum profits.                                         | (Pino et al., 2016)                         |
|                                | ER2   | I believe that university controls their variable costs strictly.                             |                                             |
|                                | ER3   | I believe that universities make plans for their long-term success.                           |                                             |
|                                | ER4   | I believe that university always improves economic performance.                               |                                             |
| Legal responsibility           | LR1   | I believe that universities ensure that their employees act within the standards defined by the law. | (Pino et al., 2016)                         |
|                                | LR2   | I believe that universities refrain from putting aside their contractual obligations.         |                                             |
|                                | LR3   | I believe that universities refrain from bending the law even this helps improve performance. |                                             |
|                                | LR4   | I believe that universities always submit to the principles defined by the regulatory system. |                                             |
| Ethical responsibility         | ETR1  | I believe that universities permit ethical concerns to negatively affect economic performance. | (Pino et al., 2016)                         |
|                                | ETR2  | I believe that universities ensure that the respect of ethical principles has priority over economic performance. |                                             |
|                                | ETR3  | I believe that universities are committed to well-defined ethical principles.                 |                                             |
|                                | ETR4  | I believe that universities avoid compromising ethical standards to achieve corporate goals.   |                                             |
| Philanthropic responsibility   | PR1   | I believe that universities help solve social problems.                                       | (Pino et al., 2016)                         |
|                                | PR2   | I believe that universities participate in the management of public affairs.                  |                                             |
|                                | PR3   | I believe that universities allocate some of their resource to philanthropic activities.       |                                             |
|                                | PR4   | I believe that universities plays a role in our society that goes beyond the mere generation of profits. |                                             |
| Social and economic sustainability | SES1 | Institution transparency in business management is good.                                       | (J. Kim et al., 2015)                       |
|                                | SES2  | Institutional governance is appropriate.                                                      |                                             |
|                                | SES3  | Institutional accountability is good.                                                         |                                             |
|                                | SES4  | Institution serves social responsibility.                                                    |                                             |
|                                | SES5  | Institution cares about human rights.                                                        |                                             |
|                                | SES6  | Institution makes social contributions.                                                       |                                             |
|                                | SES7  | Institution provides social activities for local communities.                                |                                             |
|                                | SES8  | Institution hires local people.                                                              |                                             |
|                                | SES9  | Institution donates and offers volunteer work.                                               |                                             |
| Organizational trust           | OT1   | I can expect my employer to treat me consistently and predictably.                            | (Suhaimi, 2019)                            |
|                                | OT2   | I can expect my employer to treat me consistently and predictably.                            |                                             |
|                                | OT3   | In general, I believe my employer’s motives and intentions are good.                         |                                             |
|                                | OT4   | I think my employer treats me fairly.                                                         |                                             |
|                                | OT5   | Managers from my organization are open and upfront with me.                                  |                                             |
|                                | OT6   | My employer is always honest and truthful.                                                    |                                             |
|                                | OT7   | I am not sure I fully trust my employer.                                                      |                                             |
| Organizational commitment      | OC1   | I feel a strong sense of belonging to my organization.                                       | (Abdirahman, 2018)                         |
|                                | OC2   | I feel emotionally attached to my organization.                                               |                                             |
|                                | OC3   | I am proud to tell others I work at my organization (University).                            |                                             |
|                                | OC4   | I would be happy to work at my organization until I retire.                                  |                                             |
The author surveyed directly and online through google drive of 757 lecturers working at universities in HCM City. A total of 1155 surveys were sent, but only 757 valid surveys were received and used for analysis representing about 65.54% response rate.

The authors used the smart-PLS software to verify the scale using the Cronbach Alpha index. After analyzing Cronbach Alpha, the appropriate scales will be further tested by analyzing the CFA to adjust accordingly. Linear regression analysis was performed to know the intensity of the effect of the independent variables on the dependent variable. Therefore, to check the appropriateness of the model, multiple regression models were built and hypotheses were tested. Accepting and interpreting regression results is considered a problem when concerning the research hypotheses. Therefore, in the group regression analysis, there is the testing of the regression function hypotheses. If those hypotheses are violated, the results of estimating the parameters in the regression function will not achieve reliable values. From the previous hypotheses discussed and related studies, the author proposes the following research model:

4. Research results

The result section shows the convergent validity that exposes the correlation among the items and is verified through factor loadings, average variance extracted (AVE), and checked using Cronbach’s Alpha and composite reliability (CR). The figures showed that the Alpha and CR values were higher than 0.70 while the AVE and factor loading values were larger than 0.50. These outcomes indicated the high nexus between items and valid convergent validity and are highlighted in Table 2.

The result section also shows the discriminant validity that exposes the correlation among the variables and is verified through the Heterotrait Monotrait (HTMT) ratio (Figures 2–4). The figures showed that HTMT ratio values were lower than 0.85. These outcomes indicated the low nexus between variables and valid discriminant validity. These values are highlighted in Table 3.

The results section also show the path analysis that exposed the relationships between the understudy constructs. The results showed that all the predictors such as economic responsibility (ER), legal responsibility (LR), ethical responsibility (ETR),

| Table 1. Continued. | Items | Question | Source |
|----------------------|-------|----------|--------|
| OC5                  | ‘I feel that problems found by my organization are also my problems.’ |
| OC6                  | ‘I care about the fate of this organization.’ |
| OC7                  | ‘Working at my organization has a great deal of personal meaning to me.’ |
| OC8                  | ‘I am willing to put a great deal of effort beyond that normally expected to help this organization be successful.’ |
| OC9                  | ‘I would accept almost any type of job assignment to keep working for this organization.’ |
| OC10                 | ‘I am extremely glad that I chose this organization to work for over others I was considering at the time I joined.’ |
Table 2. Convergent validity.

| Constructs                        | Items     | Loadings | Alpha | CR   | AVE  |
|-----------------------------------|-----------|----------|-------|------|------|
| Economic responsibility           | ER2       | 0.865    | 0.775 | 0.820| 0.604|
|                                   | ER3       | 0.752    |       |      |      |
|                                   | ER4       | 0.707    |       |      |      |
| Ethical responsibility            | ETR1      | 0.592    | 0.746 | 0.811| 0.594|
|                                   | ETR2      | 0.868    |       |      |      |
|                                   | ETR4      | 0.824    |       |      |      |
| Legal responsibility              | LR1       | 0.851    | 0.849 | 0.899| 0.689|
|                                   | LR2       | 0.769    |       |      |      |
|                                   | LR3       | 0.844    |       |      |      |
|                                   | LR4       | 0.855    |       |      |      |
| Organizational commitment         | OC1       | 0.705    | 0.893 | 0.913| 0.540|
|                                   | OC2       | 0.721    |       |      |      |
|                                   | OC3       | 0.710    |       |      |      |
|                                   | OC5       | 0.745    |       |      |      |
|                                   | OC6       | 0.763    |       |      |      |
|                                   | OC7       | 0.767    |       |      |      |
|                                   | OC8       | 0.722    |       |      |      |
|                                   | OC9       | 0.766    |       |      |      |
| Organizational trust              | OT1       | 0.797    | 0.860 | 0.896| 0.590|
|                                   | OT2       | 0.833    |       |      |      |
|                                   | OT4       | 0.735    |       |      |      |
|                                   | OT5       | 0.749    |       |      |      |
|                                   | OT6       | 0.807    |       |      |      |
|                                   | OT7       | 0.676    |       |      |      |
| Philanthropic responsibility      | PR1       | 0.908    | 0.913 | 0.939| 0.793|
|                                   | PR2       | 0.843    |       |      |      |
|                                   | PR3       | 0.893    |       |      |      |
|                                   | PR4       | 0.915    |       |      |      |
| Social & economic sustainability  | SES1      | 0.726    | 0.893 | 0.913| 0.541|
|                                   | SES2      | 0.734    |       |      |      |
|                                   | SES3      | 0.645    |       |      |      |
|                                   | SES4      | 0.765    |       |      |      |
|                                   | SES5      | 0.790    |       |      |      |
|                                   | SES6      | 0.805    |       |      |      |
|                                   | SES7      | 0.771    |       |      |      |
|                                   | SES8      | 0.742    |       |      |      |
|                                   | SES9      | 0.619    |       |      |      |

Source: Author’s estimation.

Figure 2. Research model.
Source: Author’s estimation.
Figure 3. Measurement model assessment.
Source: Author’s estimation.

Figure 4. Structural model assessment.
Source: Author’s estimation.
philanthropic responsibility (PR), and social and economic sustainability (SES) had a positive effect on the lecturers’ organizational trust and the hypotheses H1, H2, H3, H4, and H5 were accepted. In addition, the results also showed that the lecturers’ organizational trust (OT) had also positive association with the organizational commitment (OC) and H6 is accepted. These relationships are highlighted in Table 4.

### 5. Discussions

The regression results showed a positive relationship between CSR (economic responsibility) on organizational trust and the effect of organizational trust on the organizational commitment of the lecturers. This outcome is similar to the results of Nguyen et al. (2020), who also investigated that CSR has put a positive role on the organizational commitment of the employees. Similarly, these outcomes also matched with the past studies of M. J. Kim (2020), who explored that employees’ organizational trust can be attained using effective CSR, primarily the economic responsibility of the organization. In addition, the regression model clarified that ethical responsibility also has a positive effect on organizational trust. This result corroborates with previous literature, such as Verburg et al. (2018), who examined that the organizational trust of employees influences by fulfilling the ethical responsibility of the organization. The study results also agreed with the results of Archimi et al. (2018), which analyses that when the CSR is effectively implemented, particularly for attaining economic goals of the organization, the employees are facilitated and trained for performing their duties more efficiently and regularly. This develops employees’ trust in the organization and has an emotional attachment with the organization.

Similarly, the result of the current study related to the positive association between organizational trust and ethical responsibility is in line with the findings of past literature published by Fuoli et al. (2017), who also examined the positive nexus among organizational trust and ethical responsibility. These results are also supported by the

### Table 3. Discriminant validity.

|     | ER  | ETR | LR  | OC  | OT  | PR  | SES |
|-----|-----|-----|-----|-----|-----|-----|-----|
| ER  |     |     |     |     |     |     | 0.676 | 0.676 |
| ETR | 0.417 |     |     |     |     |     |     | 0.149 |
| LR  | 0.557 | 0.149 |     |     |     |     |     | 0.333 |
| OC  | 0.776 | 0.333 | 0.702 |     |     |     |     | 0.522 |
| OT  | 0.636 | 0.413 | 0.735 | 0.375 |     |     |     | 0.375 |
| PR  | 0.268 | 0.111 | 0.357 | 0.375 | 0.206 |     |     | 0.726 |
| SES | 0.676 | 0.346 | 0.668 | 0.703 | 0.726 | 0.366 |     |     |

Source: Author’s estimation.

### Table 4. A path analysis.

| Relationships | Beta  | S.D.  | T statistics | P values | L.L.  | U.L.  |
|---------------|-------|-------|--------------|----------|-------|-------|
| ER -> OT      | 0.170 | 0.033 | 5.186        | 0.000    | 0.116 | 0.234 |
| ETR -> OT     | 0.128 | 0.029 | 4.454        | 0.000    | 0.058 | 0.169 |
| LR -> OT      | 0.098 | 0.037 | 2.619        | 0.010    | 0.019 | 0.159 |
| OT -> OC      | 0.656 | 0.020 | 32.579       | 0.000    | 0.620 | 0.698 |
| PR -> OT      | 0.053 | 0.026 | 2.047        | 0.043    | 0.110 | 0.315 |
| SES -> OT     | 0.493 | 0.039 | 12.604       | 0.000    | 0.415 | 0.561 |

Source: Author’s estimation.
past study of Tourigny et al. (2019), who analysed the relationship between CSR ethical responsibility and employees’ trust. The study implied that the organization’s behaviour towards the employees, which is displayed by their decisions, behaviours, and actions, must be ethical, polite, supporting, and leading. By showing moral, gentle, and honest behaviour towards employees, employees’ trust and loyalty can be achieved. Rosati et al. (2018) showed that the ethical behaviour in the organization is effective communication, taking responsibility, obeying the company’s rules, accountability, professionalism, trust, and mutual respect for others.

The study results also exposed that legal responsibility has the strongest and positive effect on the employees’ organizational trust. Kaewchird et al. (2021) investigated that CSR (legal responsibility) has put a positive role on the organizational commitment of the organizational employees. Likewise, these outcomes are also matched with past study results of Qasim et al. (2017). They found that the organizational trust of employees can be attained by fulfilling the legal responsibility of the organization. In addition, the regression model clarified that philanthropic responsibility also has a positive effect on the organizational trust. Eger et al. (2019) examined that the organizational trust of employees is influenced by fulfilling the philanthropic responsibility of the organization. Similarly, the result of the current study related to the positive association among organizational trust and philanthropic responsibility is in line with the findings of past literature published by May et al. (2021), who also examined the positive nexus among organizational trust and philanthropic responsibility.

The findings of the current research also explore that sustainability such as social and economic sustainability has a positive association with the employees’ organizational trust. Dalati et al. (2017), who also investigated that sustainability has put a positive role on the organizational trust and commitment of the organizational employees. as Additionally, Manuti and Giancaspro (2019) reported that the organizational trust of employees can be attained by providing sustainable social and economic activities to the employees. Besides that, the regression model results also emphasized that organizational trust has a positive effect on lecturers’ commitment to the university. Thus, the effect of CSR elements on Organizational trust will vary depending on the characteristics of each country and each business factor. This result is also corroborates the outcomes of previous literature, such as Biswas and Kapil (2017) and Alaaraj et al. (2018).

5.1. Study implications

The current study has provided some solutions to increase the trust and commitment of lecturers to universities based on CSR and sustainability elements: i) demonstrating the spirit of ‘the law first’ in all activities of the University; ii) to properly and fully execute the State’s guidelines, policies, and laws in education; iii) ensure the requirements to be public and transparent on guidelines, policies, procedures, rules, and operational regulations of the university; iv) regularly review, update and supplement policies, rules, and regulations on recruitment, training and development activities, social welfare, promotions for lecturers. It implies the compliance with the laws, guidelines, and policies of the State in education; ensuring the rights and benefits of
related parties (Universities - Researchers/Lecturers - Students - Entrepreneurs); building a behavioral culture in universities; promoting training activities associated with community service; building typical models in universities (Leadership models, lecturer models, student models, staff model) associated with social security activities within the permitted scope; promoting the role of trade unions in universities.

Planning long-term vision and strategy in training high-quality human resources for society; promoting the sustainable connection between universities and enterprises in human resource training; promoting activities of connection, exchanges, and international cooperation among domestic and foreign universities; developing policies to attract, motivate, reward and promote the potential and new lecturers. Promoting educational and training activities associated with community service; promoting the role of student activity organizations in participating in philanthropic activities organized by the University, the City, or the affiliated provinces; establishing study promotion funds and scholarships for students; Building Funds of Training support and welfare for lecturers and staff; regularly organizing philanthropic activities inside and outside the university for lecturers and staff to join. Organizations like educational institutions have also focused on the institution’s sustainability and activities because sustainable practices could positively influence the employees. Thus, the organization’s sustainability of the and processes bring the employee trust and commitment. Therefore, the current study suggested that educational institutions must bring sustainability in their institutions and processes and develop policies in this regard.

6. Conclusion

Suppose the financial capital is just like the backbone of a business organization that helps in establishing. In that case, human capital works like blood within the organization. The human capital carries all the organizational operations from management to production, marketing, and delivery of products. The operational and financial performance of the firms depends on not only the financial resources and physical resources applied in the business but also depends on the performance of human resources, which is the outcome of thinking, decisions, and behavior of human resources. As the world is getting innovative and competitive, businesses focus on financial capitalization and maintenance of physical resources. However, many businesses are still there that have no sufficient attention towards the need for human capital. It is necessary to pay attention to this issue and take measures to improve human resource performance. The present study considered this need and threw light on the measures to improve the employees’ trust and organizational commitment by making human resources investments with attention to improve their performance. The study explored the influences of CSR practices like economic responsibility, legal responsibility, ethical responsibility, philanthropic responsibility, and social and economic sustainability on organizational trust. Its aim was also to check the influences of organizational trust on organizational commitment. Authors analyzed the economic responsibility, legal responsibility, ethical responsibility, philanthropic responsibility, and social and economic sustainability on organizational trust and organizational commitment and interrelationship among these factors in the business organizations in HCM City, Vietnam.
The results indicated that when organizational management performs the CSR economic responsibilities, they try to improve the performance of all operations, they can make an investment in improving skills of labor-force and may capture their trust. Similarly, the results showed that effective implementation of CSR legal responsibility towards the stakeholders and meeting the obligations result in building employees’ trust. The results indicated that when the organizational managers adopt ethical behavior towards the employees while interacting with them and dealing with their issues, they can save a place within the hearts of employees and achieve their trust. Similarly, the study results revealed that when the organizations carry philanthropic activities, they prefer to their employees and take care of their needs which develops their confidence. The economic and social sustainability of the firms develops employees’ confidence in the organization, its decisions, and its performance. The study also inferred that when the employees have trust in the organization in which they perform their jobs, they can develop a special attachment with the organization and perform the business functions wholeheartedly.

7. Limitations and future directions

The present study also has some limitations that provide the direction for the upcoming literature. The current study has taken only four CSR responsibilities such as economic responsibility, legal responsibility, ethical responsibility, and philanthropic responsibility as the drivers of employees’ trust. CSR responsibilities towards community, environment, customers, and other employees’ organizational policies have utterly been ignored. Thus, it is suggested that future studies add more responsibilities and organizational factors in their analysis. In addition, the current study also took only the social and economic sustainability and ignored other branches of sustainability, and recommended that upcoming studies include these dimensions of sustainability. Finally, the present study ignored the moderating role in the framework and recommended that future studies incorporate this aspect in the analysis. The study results are based on the analysis of SCR, social and economic development, employees’ trust, and commitment within the business organizations in Ho Chi Minh (HCM) City, Vietnam. The study is not equally valid in other regions across the world. Thus, future authors are recommended to analyze the understudy factors and their association in the larger area of the world.

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