

## **IMPACT OF INTERNAL CSR PERCEPTION ON AFFECTIVE ORGANISATIONAL COMMITMENT AMONG BANK EMPLOYEES**

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### **ABSTRACT**

*The present study aims to investigate the relationship between perceived internal corporate social responsibility (CSR) practices and affective organisational commitment. Based on a primary data sample of 300 bank employees, a structural equation model (SEM) was developed to test the research hypotheses. The results indicated that the research model fitted well with the empirical data. The findings show that employee perception of internal CSR dimensions was significantly related to affective organisational commitment. The relationship between affective commitment and internal CSR was also investigated within a model that moderates effects on employee gender. This study provides an understanding that motivations could encourage employee's affective commitment, which might translate to effective human resource management policies.*

**Keywords:** affective organisational commitment, micro-CSR, service sector, Vietnam, CSR

## **INTRODUCTION**

Positive employee attitudes such as job satisfaction and organisational commitment play a vital role in employee's positive behaviours in the context of organisational change and innovation demand (Gharleghi et al., 2018; Herold et al., 2007; Meyer et al., 2007; Shum et al., 2008; Van Dierendonck & Jacobs, 2012). Antecedents, correlations and consequences of organisational commitment and engagement have continued to be a major focus of organisational behaviour studies, where considerable attention has been given to theory development (Meyer et al., 2002; Meyer & Allen, 1991; Mowday et al., 1979; Tepayakul & Rinthaisong, 2018). However, there remains significant fragmentation and debate related to a core essence of organisational commitment (Cohen, 2007; Meyer & Herscovitch, 2001). Among commitment types, the results of empirical studies measuring commitment indicate that affective commitment repeatedly correlated more strongly with consequences such as turnover and firm performance (Cooper-Hakim & Viswesvaran, 2005; Mathieu & Zajac, 1990; Meyer et al., 2002). Mercurio (2015) proposes a conceptual framework in which affective commitment, or the emotional attachment to the organisation, is a vital essence of organisational commitment.

In another situation, firms have coped with increasing pressure to pursue social and environmental responsive behaviour from a variety of stakeholder groups (Laidroo & Sokolova, 2015; Roush et al., 2012). Corporate social responsibility (CSR) yields positively organisational performances of organisations (Esteban-Sanchez et al., 2017; Fijałkowska et al., 2018; Shah & Khan, 2019; Matuszak & Rózańska, 2019; Migdad, 2017; Miller et al., 2018; Platonova et al., 2018). CSR is also valued by employees, which intensifies positive attitude, behaviour, and performance in the organisations (Backhaus et al., 2002; Barakat et al., 2016; Brammer et al., 2007; Chaudhary, 2017; De Roeck et al., 2014; Greening & Turban, 2000; Rupp & Mallory, 2015; Story & Castanheira, 2019).

Employees might reply on organisational working conditions, reputation, ethical, and behaviour through firms' CSR disclosures and practices to select and contribute to the organisation (Ashforth & Mael, 1989; Behrend et al., 2009; Turban & Greening, 1997). The dedication to the firm performance is manifested through positive attitudes and behaviours through employees CSR perceptions, including organisational identification, satisfaction, engagement, commitment, citizenship behaviour, creative involvement, and innovative behaviour (Hur et al., 2018; Wang et al., 2020). Recent studies have emphasised on the external CSR aspects of the organisations and their macro concepts (Rasool & Rajput, 2017). In addition, micro-CSR approaches are receiving increasing attention, focusing on

identification of antecedents, mechanisms, evaluations, and consequences in nexus of CSR practices and firm performances and the individual member of stakeholder groups (i.e., consumers, investors, community members) (Glavas, 2016; Morgeson et al., 2013). Although CSR perceptions have been linked to many outcomes on a macro and micro level of analysis, the relationship between the employee-centric perspective of micro-CSR and affective commitment is also exciting and would also help expand the core of the CSR theory in the service sector.

Studies on CSR in manufacturing firms have received much attention from scholars. Meanwhile, the impact of business activities on the environment is not significant in the service sector, and nonmanufacturing industries may not be under pressure for CSR implementation (Thang & Fassin, 2017). However, CSR activities have a positive impact on firm performance that is higher for service firms than for product-based firms (Casado-Díaz et al., 2014). Bankers around the world pour millions of dollars into CSR strategies to solicit reputations and stakeholders (McDonald & Rundle-Thiele, 2008). Nevertheless, the controversy of moral and social aspects in the banking industry is still controversial because the banking sector is often considered to be an amoral area, which is focused on risk and revenues (Caliskan et al., 2011; Sigurthorsson, 2012). The banking sector is playing a pivotal role in improving the societies through the price and value of financial assets, monitoring borrowers, managing financial risks, and organising the payment system (Chaudhury et al., 2011). This sector is treated as the significant sensitive to the impact of CSR because an outstanding feature of the banking industry is that it is subject to more diverse and complex stakeholders than the most other sectors of the economy (Al-bdour et al., 2010). Critical elements of bank CSR include understandings of financial services complexity, risk management, business ethics, strategy implementation for the financial crisis, protection of customers' rights, and handling process for customer complaints (Yeung, 2011).

Bank CSR also requires the professionalism of financial employees, robust compliance with code of ethics, and other approaches such as transparency, stakeholders' interests, and sustainable community development (Graafland & Schouten, 2012). The workplace is the aspect that a bank wants to focus on when implementing CSR activities due to the vital role of employee. Banks need to be socially responsible to build their reputation, which effects on attracting high-quality employees for sustainable development, and improve their workplace (Muthuri et al., 2009; Shibeika & Abdalla, 2016). In the context of emerging economies, the awareness and research on CSR have increased, but the question of how employees perceive and react to internal CSR dimension remains deficient in the service sector. Additionally, Arendt and Brettel (2010) and Halme and Laurila

(2009) argued that the performance outcomes of responsible corporate behaviour might vary depending on firm-specific and industry-related factors.

In consideration of these gaps, this study explores how bank employees respond to internal CSR dimensions. The present study makes contributions to the literature basic of investigation the relationship between internal CSR practices and employees' affective organisational commitment among bank employees in an emerging economy. The study might help to expand the core of the CSR theory through the embedded employee-centric perspective of micro-CSR into the organisational commitment of service employees.

## **REVIEW OF LITERATURE**

### **Internal CSR**

CSR pinpoints responsibility to the firm stakeholders, which depicts absolute business superiority of management having responsibilities that range from completion of their duties towards owners and all the firm stakeholders (ISO, 2010). Carroll (1979) proposes a widely cited definition of CSR, which encompasses the economic, legal, ethical, and discretionary expectations of organisations at a given point of time. Tuzzolino and Armandi (1981) built a CSR need hierarchy framework, which patterned from Maslow (1943), and depicted how a business has physiological, safety, affiliative, esteem, and self-actualisation needs. The core values of internal CSR aim to provide employee well-being, reducing human suffering (Rupp & Mallory, 2015).

Firm CSR practices could be assorted into many forms based on different perspectives or approaches. Based on the strategic management perspective, Waddock and Graves (1997) conceived that CSR occurs as inputs, internal behaviours and processes, and outputs of the firm. Matten and Moon (2008) drew from institutional theory, showing that CSR could be as implicit and explicit to the functioning of a firm. Aguinis and Glavas (2013) suggested that CSR be classed as either embedded within the core functioning of a company or displayed as peripheral, parallel activities through the sustainability literature.

CSR focuses on macro-CSR or organisational levels and micro-CSR or individual level approaches, in which, micro-CSR is the study of effects and experiences of CSR on individuals within or outside the organisations (Gond et al., 2017; Rupp & Mallory, 2015). Micro-CSR could affect on groups of individual stakeholders,

including consumers, contractors, employees, and financiers (Freeman & Moutchnik, 2013).

Brammer et al. (2007) categorised CSR into internal CSR and external CSR. Internal CSR refer to CSR practices that are directly related to the physical and psychological working environment of employees (Droppert & Bennett, 2015). Internal CSR involves social responsibility practices for employees especially in the area of their safety, health, and well-being, training, and participation in the business, equality of opportunities, and work-family relationship (Carroll, 1999; Vives, 2006). In contrast, external CSR refers to corporate socially responsible for the local community, business partners and suppliers, customers, public authorities, and non-governmental organisations representing local communities, and the environment such as philanthropy, volunteerism, and environmental protection (Turker, 2009).

In terms of labour practices in CSR implementation, ISO (2010) prioritises the creation of jobs as well as wages and other compensation paid for work performed as an organisation's most important economic and social impacts. The firm actions must ensure the well-being and support of its employees, including career opportunities, organisational justice, family-work policies, safety, job security, and union relations. Based on this rule, ISO (2010) provides a useful guideline for the organ to respect and recognise human rights, including employment and employment relationships, work conditions and social protection, social dialogue, health and safety, and human development.

Each classification above provides different perspectives on CSR with its differences and advantages. The scope of this study adopted an employee-centric perspective of micro-CSR, which appraises perception and reaction to internal CSR practices among operational bank employees and middle-level managers. Employee perception of CSR refers to individual evaluation the initiatives, experience emotions about their cognition of CSR, which might lead to subsequent CSR-related attitudes, decisions, or behaviours (Gkorezis & Petridou, 2017; Gond et al., 2017; Rupp et al., 2006). Perception of internal CSR is cognition for practices and policies related to the physiological and psychological well-being of employee (Rasool & Rajput, 2017). Employees perception and support of CSR play a significant part to secure effective CSR programs and policies (Lee et al., 2013).

## **Affective Organisational Commitment**

Commitment to an organisation has various types, including engagement, attachment, and involvement within a broad spectrum of foci (Martin & Roodt, 2008). Meyer and Allen's (1991) widely used three-component commitment model is based on earlier work by Becker (1960) and Mowday et al. (1979). Commitment is the degree of attachment to an organisation (O'Reilly & Chatman, 1986). It has three major components:

1. A strong belief in the organisation.
2. A willingness to exert considerable effort.
3. A desire to maintain organisational membership (Mowday et al., 1979).

Organisational commitment has three primary psychological states:

1. Affective commitment: an employee wants to stay in the organisation because of emotional attachments.
2. Continuance commitment: an employee remains with an organisation because he/she has little chance of finding a better job.
3. Normative commitment: an employee feels personally or ethically responsible for remaining with an organisation (Meyer & Allen, 1991).

Meyer & Allen (2001) show that each of these forms of commitment is associated with labour turnover. They also suggest that a strong relationship exists between affective commitment and a range of desirable employee outcomes, including attendance, job performance, good health, low stress, and minimum conflicts between work and other activities. As affective commitment is driven by work experience, rather than through the recruitment and selection of employees, perceived organisational support by employees is essential in this process (Meyer et al., 2002). Therefore, this study adopted the affective commitment type to the measurement of bank employee commitment.

According to Meyer and Allen (1991), affective commitment refers to the employee emotional attachment, identification, and involvement in the organisation. Affective organisational commitment emphasises the employee's bond with the organisation, captured by the characteristics such as acceptance of organisational goals, values, and a strong desire to associate with the organisation (Perry, 2004).

## **Internal CSR Perception and Affective Organisational Commitment**

Glavas and Kelley (2014) explained that the employee positive attitude and behaviour is positively related to all CSR perspectives of the organisations. Rupp et al. (2006) argue that the social performance of an employer could encourage employees away from counterproductive behaviours, such as rule-breaking, daydreaming on the job, destruction of properties, theft, and padding expense accounts. Maignan et al. (1999) indicate that humanistic cultures lead to proactive corporate citizenship, which might result in improved levels of employee commitment. Peterson (2004) found that belief in the importance of the social responsibility of businesses by the employees resulted in a stronger relationship between corporate citizenship and organisational commitment.

CSR activities related to the environment, responsible labour relationships, and good corporate governance are especially crucial in the service context (Casado-Díaz et al., 2014). Kim et al. (2016) investigated the relationship between dimensions of CSR (economic, legal, ethical, and philanthropic) and organisational commitment among service employees. Turker (2009) shows the significant relationship between CSR to social and non-social stakeholders, employees, and customers were significant predictors of organisational commitment. Rettab et al. (2009) show that CSR perception has a positive relationship with employee commitment, which are willing to reciprocate with more cooperative and supportive actions, and with a higher level of commitment. Lee et al. (2013) suggest that perceived cultural fit and CSR capability significantly affect employee attachment and performance. Gupta and Sharma (2016) found that the internal CSR dimension has more impact in engaging employees as compared to external CSR dimensions. Recent studies have confirmed the positive relationship between CSR practices and employee engagement (Duthler & Dhanesh, 2018; Farid et al., 2019; Lin & Liu, 2017; Rahman et al., 2016; Tsurvakas & Yfantidou, 2018).

Rodrigo et al. (2019) support the fact that strategy-CSR fit enhances employees' affective organisational commitment through perceived external prestige, organisational identification, and work meaningfulness in Europe. Ditlev-Simonsen (2015) indicates that CSR perception is a significant predictor of the affective commitment of employees from Scandinavian companies, Norwegian, and Swedish. Mueller et al. (2012) show that perceived CSR was positively related to employees' affective commitment from 17 countries after controlling for individual job satisfaction and gender as well as for nation-level differences in unemployment rates. Bouraoui et al. (2019) investigated a positive and significant relationship between CSR and affective commitment in among employees who work in private and public organisations in Tunisia, which were mediated by



person-organisation fit, organisational identification, and perceived organisational support. Mory et al. (2016) revealed that the relevant factors constituting internal CSR have a significant effect on employee affective organisational commitment in the international pharmaceutical German company. Farooq et al. (2014) revealed that CSR toward employees is the strongest predictor of affective organisational commitment among employees of local and multinational companies in South Asia. Closon et al. (2015) show that ethical and legal internal and external practices significantly affect the affective organisational commitment of people working in the middle and large-scale lucrative organisations from various sectors in Belgium. Thang and Fassin (2017) indicate that shows that internal CSR, consisting of labour relations, work-life balance, social dialogue, health and safety, training, and education as a set were significantly related to affective commitment in the service sector in Vietnam. Kim et al. (2017) show that employee's CSR perception of the firm positively influences affective commitment from employees in hotels in South Korea. Soni and Mehta (2020) reveal that internal CSR practices towards employees have a significant and positive impact on employee engagement in banks in India. Bravo et al. (2017) show that perceptions of CSR determine commitment towards organisations of employees working in the United Kingdom's banking sector. Rahman et al. (2016) reveal that there is a positive relationship between employee CSR attitudes and affective commitment among employees of banks in Bangladesh. Al-bdour et al. (2010) show that internal CSR dimensions, including training and education, health and safety, work-life balance, workplace diversity, and human rights are significantly and positively related to affective commitment within the banking sector in Jordan.

The empirical evidence revealed that CSR towards employee has a significant and positive impact on affective commitment in various sectors and across countries. Based on the researches cited above, this study hypothesises that:

- H<sub>1</sub>: Employment and employment relationships perception positively impacts bank employees' affective organisational commitment.
- H<sub>2</sub>: Conditions of work and social protection perception positively impacts bank employees' affective organisational commitment.
- H<sub>3</sub>: Social dialogue perception positively impacts bank employees' organisational commitment.
- H<sub>4</sub>: Health and safety at work perception positively impact bank employees' affective organisational commitment.



- H<sub>5</sub>: Human development and training perception in the workplace positively impacts bank employees' affective organisational commitment

## **METHODOLOGY**

### **Measures**

The questionnaire was built on the results of previous empirical studies and background theories. Besides, in-depth interviews with two groups (operational employee and middle manager) were conducted to revise the questionnaire. Additionally, the questionnaire was put into a pilot survey to assess scale reliability through Cronbach's alpha coefficient. The lowest Cronbach's alpha value is 0.87, exceeding the recommended cut value of 0.80 (Hair et al., 2010). Fundamental to these results, the completed questionnaire was used for the final survey. The questionnaire was first developed in the English language and then translated into Vietnamese by academic and industry experts in both languages. The Vietnamese-language questionnaires were then applied to collect the data. The translated Vietnamese version was later translated back into English for this study. This method enhances the semantic, content, and normative equivalence of translation of the questionnaire (Harkness & Schoua-Glusberg, 1998).

To measure organisational commitment, the author used the seven items (e.g., "I would be happy to spend the rest of my career with this organisation"), which was modified from Meyer and Allen's (1991) instrument, and conceptual foundation from Mowday et al. (1979). Based on eight items in the measurement of the affective commitment of Meyer and Allen (1991), and conceptual foundation from Mowday et al. (1979), the author modified them for the Vietnamese banking sector context and conducted a pilot study for testing of reliability. Descriptive statistics and reliability criteria of measurement scales are shown in Table 2.

To assess internal CSR dimensions, the authors followed the ISO's (2010) guidance on internal CSR for an employee, Labor Law of Vietnam, and previous empirical studies' measurement items (Carroll, 1999; Thang & Fassin, 2017; Turker, 2009; Vives, 2006). The measurement consists of five dimensions: conditions of work and social protection (five items, e.g., "I am delighted with income policies"), employment and employment relationships (five items, e.g., "The organisation always comply with labour law and regulations of government for employees"), health and safety at work (five items, e.g., "At work, I have the equipment and tools needed to work smoothly"), human development and training (five items, e.g., "I have always created opportunities for advancement, personal development by

the organisation”), and social dialogue (five items, e.g., “The organisation listens and receives suggestions from the employee”). Reliability tests and descriptive statistics of measurement scales are presented in Table 2.

Using 32 variables, SEM was adopted to estimate research parameters. The measurement scale developed for this study is an interval scale which excludes a demographic of the respondents. All items were measured by a 5-point Likert scale, in which 5 denotes strongly agree and 1 strongly disagree.

### The Sample and Data Collection

Anderson and Gerbing (1988) recommended a sample size of at least 150 observations to obtain parameter estimates of practical use for confirmatory factor analysis and SEM. The sample size must be at least 100 for exploratory factor analysis (Hair et al., 2010). According to Tabachnick and Fidell (2007), 300 cases or more provides a sample size large enough for factor analysis. Bentler and Chou (1987) proposed general criteria in which the ratio of a sample size to the number of free parameters may be 5:1 for a rational theory, primarily when the research model comprises many latent variables.

This study employed a sample of 300 bank employees at commercial banks (including public and private banks) from different branches in Ho Chi Minh City and Dong Nai province of Vietnam, which engage in CSR initiatives with CSR disclosure on the website. The sample selection was based on non-probability sampling methods with convenience sampling techniques. The sample data was shown in Table 1.

Table 1  
*Sample characteristics*

Demographic characteristics	Frequency	Percentage
Gender		
Male	135	45.0
Female	165	55.0
Age		
< 25 years	75	25.0
25–30 years	90	30.0
> 30 years	135	45.0
Level of education		
Bachelor’s degree or higher	285	95.0
Otherwise	15	5.0

*(continued on next page)*

Table 1: (continued)

Demographic characteristics	Frequency	Percentage
Management level		
Operational employees	225	75.0
Middle managers or lower	75	25.0
Job tenure		
0–5 year	120	40.0
6–10 years	135	45.0
> 10 years	45	15.0

### Common Method Bias Testing

This study uses survey data; each individual responds to a survey, so the common method bias (CMB) may be a potential problem. In this study, the author performed many steps proposed by Podsakoff et al. (2003) to reduce the CMB phenomenon. Firstly, the author used multiple questions for each structure and ensure the neutrality of the questions. Second, the author ensure that the respondents are anonymous and emphasise that there is no right or wrong answer, which allows them to answer questions as honestly as possible. Third, the author separated non-conceptual observational variables in the questionnaire to reduce the ability and motivation of respondents to use their previous answers to answer subsequent questions. Finally, the author also use tests, including Harman's single-factor test and marker variables to control CMB. The results of Harman's single-factor test show that the factor explains 39.168% of the total variation. In this case, CMB is not a severe problem (Podsakoff & Organ, 1986). The results of using SEM to test the path coefficient between the marked variables and other variables in the path model are less than 0.3, proving that CMB is not a risk in this study (Lindell & Whitney, 2001).

## RESULTS

### The Measurement Model

A maximum likelihood estimation was used to determine the model's goodness of fit. The estimation results confirmed that the model was sufficiently compatible with the data that refer to relative indicators: Chi-square = 1321.29;  $df = 441$ ;  $p = 0.000 (< 0.05)$  was still acceptable due to the large sample size. Chi-square/ $df = 3.0$  (Segars & Grover, 1993); GFI = 0.81, TLI = 0.84, CFI = 0.86 (Bentler & Chou, 1987; Chin & Todd, 1995; Segars & Grover, 1993), and RMSEA = 0.07 (MacCallum et al., 1996; Segars & Grover, 1993; Taylor et al., 1993).

Table 2 shows that the lowest Cronbach’s alpha value is 0.81, exceeding the recommended cut value of 0.80 (Hair et al., 2010; Nunnally & Burnstein, 1994). Composite factor reliability coefficients of the constructs ranged from 0.84 to 0.90, which met the standard of 0.80, as suggested by Fornell and Larcker (1981). Convergent validity was estimated by factor loading. The Kaiser-Mayer-Olkin value was 0.87 (between 0.5 and 1.0), meaning that the data were significant enough to conduct a factor analysis. All loadings of variables were higher than 0.50, which are considered practically significant (Hair et al., 2010). The square multiple correlation values were significant (Fornell & Larcker, 1981). All these criteria have raised the reliability and convergent validity of the measure (Hair et al., 2010). The discriminant validity was tested through two criteria, including (1) maximum shared variance (MSV) values need to below-average variance extracted, and (2) square root of AVE (SQRTAVE) values need to above inter-construct correlations (Farrell, 2010; Fornell & Larcker, 1981; Hair et al., 2010). The results in Table 3 indicated that discriminant validity among factors in the research model is generally confirmed (Hair et al., 2010).

Table 2  
*Results of reliability and validity tests*

Variables	No. of items	Mean	SD	Cronbach’s alpha	CR	AVE
Employee perception of internal CSR dimensions						
Conditions of work and social protection	5	3.48	0.70	0.83	0.90	0.65
Employment and employment relationships	5	3.62	0.63	0.81	0.89	0.64
Health and safety at work	5	3.82	0.68	0.85	0.86	0.60
Human development and training	5	3.70	0.71	0.86	0.87	0.63
Social dialogue	5	3.56	0.81	0.89	0.84	0.57
Employee affective commitment	7	3.60	0.68	0.88	0.89	0.67

Note: SD = standard deviation; CR = critical ratio; AVE = average variance extracted.

Table 3  
*Discriminant validity test*

	CR	AVE	MSV	SQRT AVE	HT	CS	ER	SD	HS	AC
HT	0.87	0.63	0.57	0.79	1.00					
CS	0.90	0.65	0.49	0.81	0.57**	1.00				
ER	0.89	0.64	0.48	0.80	0.44**	0.49**	1.00			

(continued on next page)

Table 3: (continued)

	CR	AVE	MSV	SQRT AVE	HT	CS	ER	SD	HS	AC
SD	0.84	0.57	0.54	0.75	0.53**	0.48**	0.24**	1.00		
HS	0.86	0.60	0.46	0.77	0.38**	0.38**	0.28**	0.45**	1.00	
AC	0.89	0.67	0.57	0.82	0.64**	0.65**	0.54**	0.64**	0.59**	1.00

Note: \*\*Correlation is significant at the 0.01 level (2-tailed); CS = conditions of work and social protection; ER = employment and employment relationships; HS = health and safety at work; HT = human development and training; SD = social dialogue; AC = affective commitment.

## Hypothesis Testing

### Internal CSR practices and affective commitment among bank employees

Estimation results showed that theoretical models are consistent with market data: Chi-square = 1498.73; df = 583; Chi-square/df = 2.57 (Kettinger et al., 1995); GFI = 0.79, TLI = 0.81, CFI = 0.83 (Chin & Todd, 1995; Segars & Grover, 1993), and RMESA = 0.07 (Taylor et al., 1993).

The critical ratio and the  $p$ -value were used to test the significance of the hypotheses. The critical ratio should be greater than 1.96, based on the significance level of 0.05 or higher (Hair et al., 2010). Table 4 shows the path coefficients, along with their bootstrap values and the critical ratio. Conditions of work and social protection have a significant impact on organisational commitment, with a path coefficient of 0.299 ( $p < 0.001$ ). With a path coefficient of 0.393 ( $p < 0.001$ ), employment and employment relationships have a significant impact on organisational commitment. Human development and training have a significant impact on organisational commitment, with a path coefficient of 0.184 ( $p < 0.001$ ). Perceived social dialogue has a significant impact on organisational commitment, with a path coefficient of 0.193 ( $p < 0.001$ ). Finally, perceived health and safety at work have a significant impact on organisational commitment, with a path coefficient of 0.366 ( $p < 0.001$ ).

Multigroup analysis was used to assess measurement invariance across employee demographics, using chi-square difference tests (Hair et al., 2010). The results in Table 5 revealed that statistically significant differences between age, level of education, married status, and years in an organisation do not exist in the relationships between internal CSR practices and organisational commitment among bank employees. However, gender has a significant effect on the relationships between internal CSR practice and organisational commitment among bank employees.

The multi-group structural analysis in Table 6 shows the model of factors affecting bank employee affective commitment in gender. Conditions of work and social protection ( $\beta = 0.309, p < 0.001$ ) and social dialogue ( $\beta = 0.306, p < 0.05$ ) significantly effected the organisational commitment of the male employee group. For female group, conditions of work and social protection ( $\beta = 0.290, p < 0.001$ ), employment and employment relationships ( $\beta = 0.328, p < 0.01$ ), human development and training ( $\beta = 0.459, p < 0.001$ ), and health and safety at work ( $\beta = 0.366, p < 0.001$ ) significantly effected employee organisational commitment.

Table 4  
*The critical ratio and path coefficients, along with their bootstrap values*

	Path	Original estimate	Sample mean	Bias	SE	CR	Results
H <sub>1</sub>	Conditions of work and social protection → Organisational commitment	0.299	0.306	0.007	0.069	5.883	Supported
H <sub>2</sub>	Employment and employment relationships → Organisational commitment	0.393	0.403	0.009	0.104	5.221	Supported
H <sub>3</sub>	Human development and training → Organisational commitment	0.184	0.175	-0.009	0.073	2.680	Supported
H <sub>4</sub>	Social dialogue → Organisational commitment	0.193	0.190	-0.003	0.085	2.839	Supported
H <sub>5</sub>	Health and safety at work → Organisational commitment	0.366	0.362	-0.004	0.071	5.746	Supported

Table 5  
*Results of the multi-group structural analysis*

		$\chi^2$	df	$\Delta\chi^2$	$\Delta$ df	P
Gender	Baseline (unconstrained model)	2688.44	898	16.03	5	0.0006
	Constrained mode	2704.47	903			
Age	Baseline (unconstrained model)	4775.782	1796	14.768	15	0.468
	Constrained mode	4790.550	1811			

*(continued on next page)*

Table 5: (continued)

		$\chi^2$	df	$\Delta\chi^2$	$\Delta$ df	P
Level of education	Baseline (unconstrained model)	1895.763	1248	24.034	27	0.628
	Constrained mode	1919.797	1275			
Marital status	Baseline (unconstrained model)	2447.451	898	16.348	15	0.359
	Constrained mode	2463.799	913			
Year in the organisation	Baseline (unconstrained model)	4775.782	1796	22.770	18	0.199
	Constrained mode	4798.552	1814			

Table 6

*Results of the multi-group structural analysis among gender*

	Gender			
	Male		Female	
	Estimate	CR	Estimate	C.R
Conditions of work and social protection	0.309	3.721	0.290	4.457
Employment and employment relationships	0.242	1.574	0.328	3.163
Human development and training	-0.074	-0.896	0.459	3.488
Social dialogue	0.306	2.107	0.126	1.486
Health and safety at work	0.176	1.436	0.366	4.878

## DISCUSSION

This study aims to assess the relationship between internal CSR perception and affective commitment among bank employees in the Vietnamese market context. Consistent with theoretical considerations, all hypothesised model was significant. The main results were strongly supported by recent studies (Barakat et al., 2016; Chaudhary, 2017; Duthler & Dhanesh, 2018; Hur et al., 2018; Kim et al., 2016; Lin & Liu, 2017; Tsourvakas & Yfantidou, 2018; Turker, 2009; Vives, 2006).

Numerous theoretical and empirical studies could explain the mechanisms underlying the effect of employee perception of firm internal CSR practices on positive employee attitude and behaviour. Theories of Maslow (1943) and Herzberg et al. (1959) provide fundamental suppositions on the relationship between employee perceptions of firm CSR engagement and proactive behaviours in the organisation. CSR can help satisfy a variety of organisational members'



psychological or developmental needs (Glavas, 2016; Kim et al., 2018). According to signalling theory, applicants approaching unknown organisations may rely on indicators such as social policies and behaviours towards stakeholders as a potential signal of expected treatment as an employee (Rynes, 1991). Individuals may find companies participating in such initiatives more trustworthy and desirable. Firm CSR disclosure signals organisation goals and norms, commitment to diversity, and working conditions, which might affect candidate intends to apply for jobs (Behrend et al., 2009; Greening & Turban, 2000). Social identity theory and organisational identity theory propose that employees are more likely to identify with organisations with positive values, such as those communicated by CSR (Ashforth & Mael, 1989; Turban & Greening, 1997). Organisational identity theory argued that employees are attracted to CSR owing to perceived value alignment and the opportunity CSR provides to achieve a higher purpose in work (Dutton & Dukerich, 1991). As a result, CSR leads to employee organisational identification positive attitude and behaviours (De Roeck & Delobbe, 2012). Cognitive categorisation theory premises that employees have cognitive schemas representing prototypes of certain organisations or leaders, which then influence positive employee behaviour in the organisation (Lord & Maher, 1991). Social exchange theory merges economics, psychology, and sociology to propose that employee engagement in different types of interactions based on their assessments of potential risk and benefit in conducting their attitude and behaviour in the organisation (Mory et al., 2016). Organisations could foster social exchange with employees through policies, actions, and reputations, which signal to employees the exchange relationship to be more social, they express more positive attitudes and behaviours in the firm (Cropanzano & Mitchell, 2005). Engagement theory proposes that employees might be more motivated to engage in their positive attitude and behaviour in the organisation when they perceived firm CSR practices, such as ethical policies and actions on the part of companies related to the well-being of employees (Kahn, 1990).

The relationship between affective commitment and internal CSR in this study was also investigated within a model that moderates effects of gender, which is consistent with recent evidence (Ko et al., 2018; Wang et al., 2020). However, contrary to this study, other studies addressing the relationship between affective commitment and CSR perception show that gender did not impact the relationship between CSR dimension and employee affective commitment (Chaudhary, 2017; Ditlev-Simonsen, 2015; Kahreh et al., 2014; Mensah et al., 2017). Gender has a substantial impact on employees' organisational commitment and can involve socio-psychological differences between men and women (Konya et al., 2016). Droms Hatch and Stephen (2015) demonstrate that gender plays an essential impact on the perception of CSR among employees, in which women require

that organisations need to have a higher quality CSR. Kokubun (2017) show that personnel evaluations and autonomy more strongly affect the organisational commitment of males than of females. Nie et al. (2018) suggest that CSR practices of organisation which support work-family balance will help decrease female employees' turnover intentions significantly. Rosati et al. (2018) suggest that male employees are slightly more trusting in and satisfied with CSR practices than their female counterparts.

In the case of an emerging market such as Vietnam, the perception and disclosure practices of CSR remains vague, its adoption is narrow (Vu & Buranatrakul, 2018). CSR in Vietnam has not been codified in all businesses. For large enterprises with export-based orientation, due to customer requirements, social responsibility is mandatory. In contrast, for small and medium enterprises, due to financial difficulties and lack of legal constraints, many businesses only understand social responsibility as a charitable contribution rather than a commercial investment. The barriers and challenges for CSR adoption in Vietnam might include: inadequate awareness of CSR; multiple codes of conduct are simultaneously implemented, which negative impact on productivity; lack of financial and technical resources to implement CSR standards, especially for small and medium enterprises; and confusion due to differences between CSR regulations and the domestic labour law and pronouncement. In the case of the banking sector, the most crucial determinants of CSR spending and CSR disclosures include banks' size, profitability, age, and government ownership (Chakroun et al., 2017; Matuszak & Róžańska, 2019; Saha, 2019).

### **Theoretical Implications**

Although CSR perceptions have been linked to many outcomes on a macro and micro level of analysis, extensively, the linkage of internal CSR perceptions and affective commitment in the service sector remains interesting. The study suggests that human resource managers need to recognise that any effort to improve employee well-being may benefit the overall performance of a firm based on a positive employee attitude. Employees consider the organisation internal CSR practices as an antecedent of their positive organisational attitude and behaviour (Diener et al., 2020; Smithikrai & Suwannadet, 2018). The employee is a significant stakeholder in the value chain of any organisation, which contribute directly to the organisation success. Understanding of the relationship between employees and CSR perception might help the organisation devise appropriate strategies to satisfy the needs of this object. Activities related to social responsibility might help improve employee morale, quality, and results of the relationship between employee and organisation. The relationship between CSR perception and the

needs of employees in a hierarchy of needs may bring many benefits to the related stakeholders.

### **Practical Implications**

Employee welfare is a fundamental factor for organisational performance. Ethical organisations might yield prosperity through positive employee attitude and behaviour. Bankers should build the structure and mechanism to implement internal CSR perception and enhance affective commitment. This study provided an understanding of which motivations could encourage employee affective commitment, which might translate to effective human resource management policies.

### **Limitations and Future Scope of Research**

This study has certain limitations. Firstly, this study has certain limitations by its sample, self-report questionnaire scale, and cross-sectional data. Further studies could be conducted in different industries, geographical settings, and cultures to generalise the relationship among antecedents, mechanism, consequences of CSR perception, and employee attitude and behaviour in the organisation. Secondly, the study does not cover the relationships between internal CSR practices and other internal consequences (i.e., internal marketing, motivation, job satisfaction, turnover intention, performance), and external consequences (i.e., consumer behaviour) are not included in the research model of this study. Thus, further studies could consider these variables within a model to thoroughly test the binding relationship between these theoretical concepts. Thirdly, CSR includes internal and external CSR (community, business partners, customers), but this study has not considered the impact of external CSR practices on employee commitment in a single model. Additionally, the micro-CSR approach is the study of effects and experiences of CSR on individuals within or outside the organisations micro-CSR could affect on groups of individual stakeholders, including consumers, contractors, employees, and financiers. Nonetheless, this study only focuses on the employee-centric perspective of micro-CSR. Further studies should assess the impact of both internal and external CSR practices on employee commitment, as well as other consequences.

### **CONCLUSION**

Understanding of crucial determinants of employee affective commitment might lead administrators to develop more effective initiatives of human resource

management. Integrating CSR into business strategy system can help an organisation to produce a competitive advantage. This study aimed to test the effect of internal CSR perception on affective commitment among bank employees. The findings revealed that perceived internal CSR dimensions, including employment and employment relationships, conditions of work, social dialogue, health and safety at work, and human development and training in the workplace, have a significant and robust positive relationship with affective commitment. The relationship between affective commitment and internal CSR dimensions were also investigated within a model that moderates effects of gender. By revealing the importance of internal CSR activities to employee commitment, this study contributes to the CSR theory and organisational commitment arena in the service sector.

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