



EARLY VIEW

Manuscript title: How to conduct CSR activities to build consumer trust and corporate reputation in Covid-19 pandemic?

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Accepted date: 19 December 2022

To cite this article: Nguyen, T. T. P., & Nguyen, A. V. (2023). How to conduct CSR activities to build consumer trust and corporate reputation in Covid-19 pandemic? *Asian Academy of Management Journal* (early view).

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HOW TO CONDUCT CSR ACTIVITIES TO BUILD CONSUMER TRUST AND CORPORATE REPUTATION IN COVID-19 PANDEMIC?

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ABSTRACTS

The world has changed dramatically since the emergence of the coronavirus disease 2019 (Covid-19) pandemic. this crisis has put companies under the test for their commitment to moral business conduct and corporate social responsibility (CSR). Facing the challenges for survival as well as financial strains could push firms with difficult choices in their CSR practices. The aim of this study is to explore the impact of CSR activities in building customer trust and company reputation with limited resources in the Covid-19 pandemic context. The paper collected data on latent constructs through a survey of 494 consumers by convenience sample in Vietnam. Confirmatory factor analysis assessed psychometric properties of the constructs, while the SEM technique was used to examine posited hypotheses. The results show that economic responsibility has a positive impact on expertise trust; legal responsibility and ethical responsibility positively impact integrity trust; philanthropic responsibility has a positive effect on social benevolence trust. However, only ethical responsibility and philanthropic responsibility can directly influence corporate reputation. In addition, three dimensions of trust strengthen the link between CSR initiatives and company reputation. Among them, social benevolence trust plays the most critical role in creating a reputation. Based on this finding, some management implications are also discussed regarding how corporations can allocate appropriate resources for different CSR activities so that they could leverage benefits from CSR strategy in their business. Moreover, the results obtained open future lines of comparative research on the impact of CSR practices, mediated by trust in corporate reputation, between countries with different cultures and religious beliefs.

Keywords: corporate social responsibility, consumer trust, company reputation, Covid-19

INTRODUCTION

The topic of corporate social responsibility (CSR) generated academic research interest in the field of Marketing not only in the past but also in the present (Ali & Kaur, 2021; England & Febo, 2021; Anh & Thao, 2021a; Thao et al., 2019; Bai & Chang, 2015; Sen & Bhattacharya, 2001; Maignan & Ferrell, 2001). Nowadays, enterprises that want to ensure survival and sustainable development have integrated CSR activities into their strategic management function (Khan et al., 2022). Moreover, companies were expected to meet better the requirements of society involving law compliance, economic efficiency, improving the environment, and donating voluntarily to the community. Therefore companies not only accept CSR but also use CSR initiatives as practical management tools (Cyfert et al., 2021; Lund-Thomsen et al., 2014; Park et al., 2014; Bielak et al., 2007). Furthermore, the world has changed dramatically since the emergence of the coronavirus disease 2019 (Covid-19) pandemic. Firms in many industries have faced supply chain disruptions that reduced the quantity of output while raising the cost of production (Paul & Chowdhury, 2021). In addition, surging unemployment and forced stay-at-home orders caused a decline in consumer demand for many goods and services. Although, health concerns increased the demand for household, health care, and cleaning products (Donthu & Gustafsson, 2020). Hence, the Covid-19 pandemic might represent one of the most crucial business environmental changes, which could potentially have a profound influence on corporate

social responsibility, and basic marketing philosophy (He & Harris, 2020). Undoubtedly, this crisis has put companies under the test for their commitment to moral business conduct and CSR. It may argue that due to lack of slack resources and mounting pressure for survival as well as financial strains could push firms to pursue short-term gains, sometimes even through fraud and misconduct, and reduce long-term CSR investment (He & Harris, 2020). By contrast, some companies during the crisis have built strong rapport among customers and the general public thanks to the firm's genuine and authentic CSR. For example, Vingroup, one of the leading corporations in Vietnam has donated coronavirus tests kids, and other medical supplies and donated billions of money to the Corona vaccine Fund; they especially tried to produce lots of ventilators for Hospitals as well¹. In the same vein, Thaco Group-Car manufacturing also donates many cars for national vaccine injection campaigns, especially in rural or remote areas². As a result, the Covid-19 pandemic offers companies substantial opportunities to actively seize their CSR strategies and agendas to build customer trust and firm reputation as a good cause for the long term (Salam & Bajaba, 2021).

Trust is considered one of the factors with consumer satisfaction (Luo & Bhattacharya, 2006) and congruence between the consumer's characteristics and those of the corporation (Sen & Bhattacharya, 2001) that mediates the link between CSR initiatives and corporate evaluations (Islam et al., 2021; Castaldo et al., 2009; Pivato, Misani, & Tencati, 2008). Furthermore, the implementation of CSR activities helps to nurture consumer belief in companies and their products/services (Thao et al., 2019; Castaldo et al., 2009). Consequently, consumer trust will help the enterprise maintain a positive connection with customers (Anh & Thao, 2021a; Morgan & Hunt, 1994). Yet, not many studies have examined the impact of multi-dimensions of trust on reputation in the CSR activities context (Anh & Thao, 2021b; Park et al., 2014; Pivato et al., 2008). Furthermore, for a company in the Covid-19 context to make a suitable resource allocation for different CSR activities, it is significantly necessary to predict the impact of each CSR initiative on its reputation (Bianchi et al., 2019; Kim, 2019; Galbreath, 2010) and the ways in which various aspects of consumer trust may be affected by different CSR dimensions and, in consequence how they impact the firm reputation. Hence, to address one of these limitations mentioned above, this study examines a model of CSR that specifies relationships among (1) four categories of CSR initiatives as independent variables, (2) three facets of consumer trust as mediating variables, and (3) company reputation as the dependent variable. In sum, this study may provide valuable implications for enterprise managers to make appropriate resource allocation decisions in CSR strategies that probably play a vital role in a company's sustainable development master plan. Therefore, our first objective is to measure the impact of each CSR activities on building trust and corporate reputation from a consumer perspective. The second objective is to provide some guidance for managers to invest CSR resources in times of resource and budget scarcity in the Covid-19 pandemic context.

THEORETICAL BACKGROUND AND RESEARCH MODEL

Theoretical Foundation

Nowadays, most companies want to survive and develop sustainability; they must integrate CSR activities into their business strategies. According to Sen and Bhattacharya (2001), CSR refers to corporate obligations to society or, more specifically, stakeholders. The current research builds its arguments on the principles of stakeholder and commitment–trust theories (Freeman, 2010; Morgan & Hunt, 1994). The stakeholder theory indicates that businesses must develop

¹ Access on: <https://ictvietnam.vn/trach-nhiem-xa-hoi-csr-co-hoi-truyen-thong-trong-dai-dich-covid-19-20210525155445078.htm>

² Access on: <https://thesaigontimes.vn/thaco-va-cam-ket-chung-tay-trong-cuoc-chien-phong-chong-covid-19/>

relationships with their stakeholders and create value. Moreover, businesses also should take the initiative to safeguard their interests. Organizations have different stakeholders depending on their business model and the nature of the industry; however, customers, shareholders, suppliers, and employees are the most common stakeholders. According to Freeman and Dmytriiev (2017), there is a linked the stakeholder theory with CSR initiatives. They stated that the stakeholder theory and CSR are umbrella concepts that emphasize the stream of a firm's responsibilities to its customers, the community, and society. It also says that organizations that integrate employees, customers, and societal interests into business operations get more loyalty, reputation, and trust in society. Similarly, the commitment–trust theory states that commitment and trust must exist together for the relationship's success (Morgan & Hunt, 1994). Rather than gaining short-term benefits, dynamic firms focus on developing long-term relations with their customers. As a result, customers trust their firms, and this mutual loyalty facilitates both parties to achieve their goals. Commitment refers to a firm desire and initiative to develop and maintain smooth relations with customers, strengthening the parties' trust. This trust promotes a positive image of firms in society and helps the firm achieve a competitive advantage.

According to Carroll (1999) supposed a company should do four aspects of corporate social responsibility, including economic responsibility, legal responsibility, ethical responsibility, and philanthropic responsibility.

Corporate Social Responsibility and Company Reputation

Enterprises manage CSR activities to enhance social welfare and to set up and upgrade their reputation (Bianchi et al., 2019; Rothenhoefer, 2019; Thao et al., 2019; Sen & Bhattacharya, 2001). In the same vein, Lin-Hi and Blumberg (2018) showed that corporate social responsibility (CSR) is a very promising way for corporations to improve their reputations, and a positive link between practicing CSR and corporate reputation is supported by empirical evidence. Weiss et al. (1999) defined the reputation of the company mention to the degree to which a company is appreciated in the eyes of consumers and based on a direct experience with the products or information involved in the reputation that customers pay attention to, they will develop a perception of esteem or disregard for the company. The company's reputation is the consequence of the investment in consumer awareness over time of how well a firm has encountered customers' needs and expectations (Abratt & Kleyn, 2012).

Reputation is considered an intangible and vital asset of any company. A company's overall fame may directly or indirectly affect its financial operations (Rose & Thomsen, 2004). By contrast, the firm's financial performance can affect back to the overall company's reputation. Thus, the question is whether non-financial activities such as protecting the environment and the betterment of society can impact a firm's reputation. Porter and Kramer (2002) indicated that the implementation of financial or non-financial CSR activities could be crucial strategic management to enhance the reputation of companies.

Moreover, the stakeholder theory states that if a firm wants to obtain a positive image in the industry, it must pay attention to its stakeholders' rights and fulfill its obligations to society, employees, and customers. In other words, companies should do CSR activities to gain a good image or build a company's reputation. The literature provides a few studies where researchers have explained firms' CSR activities from the stakeholders' perspective. Maintaining a mutually beneficial relationship between an organization and its customers is facilitated by a positive perception of its CSR. Previous studies have indicated that CSR has excellent potential to increase customer satisfaction and loyalty (Lee, 2020; Thao et al., 2019; Asrar et al., 2017; Shin & Thai, 2015). As a result, most businesses include it as an essential component of their business

strategy (Kalyar et al., 2021). It is a long-term investment and a critical step in building its reputation. Thus, the value of a company increases when it engages in CSR activities.

Economic responsibility and reputation

Carroll (1999) defined that economic responsibility includes the commitment to satisfy consumers with good value products and generate enough return for shareholders. The completion of economic responsibility helps to enhance their reputation (Thao et al., 2019; Fombrun, 1996). Brown and Dacin (1997) have pointed out that the capacity for the production and distribution of the enterprise's products is the critical factor in determining its reputation. In the same vein, Walsh and Beatty (2007) also indicated that not only service quality but also product quality have a positive effect on a company's fame. In contrast, the product was recalled caused of product quality issues and public complaints related to the product or service that negatively affected the company's reputation (Grunwald & Bernd, 2010). Accordingly, this study assumes the following hypothesis:

H1: Economic responsibility has a positive impact on reputation.

Legal responsibility and reputation

Legal responsibility requires companies to obey the law and comply with regulations while performing their financial obligation (Carroll, 1999). It is indisputable that the company's illegal acts will negatively affect consumer attitudes toward that company (Elkins, 1976). The corporate wrongdoings in Vietnam, such as Vedan MSG³, Coca-Cola⁴, and Formosa,⁵ resulted in the boycott of Vietnamese customers. Moreover, Baucus and Baucus (1997) pointed out that when companies were sentenced for unlawful behavior, their sales growth was remarkably lower than those without conviction. Similarly, Williams and Barrett (2000) demonstrated that a notable decline in the company's reputation appeared when that company violated regulations related to job-related safety and health or the occupational environment (Williams & Barrett, 2000). Therefore, this hypothesis is developed:

H2: Legal responsibility has a positive impact on reputation.

Ethical responsibility and reputation

Ethical responsibility refers to the types of behaviors and moral norms that companies must follow even though they are not systemized into law. Ethical responsibility goes beyond the performance of a company's legal obligations. According to Bendixen and Abratt (2007), consumer perception of the company's moral activities positively affects the company's reputation. Public interest in ethical business activities was highlighted by Creyer and Ross (1997) when it was found that consumers were willing to recompense an ethical company by being ready to pay higher prices for the company's products. It is indicated that in the relationship between the vendor and buyer, the vendor's reputation was influenced by the buyer's perception of the supplier's ethical behavior concerning the level of compliance with the ethical rules (Bendixen & Abratt, 2007).

³ <https://vietnamnews.vn/environment/194958/vedan-admits-to-polluting-parts-of-thi-vai-river.html>

⁴ <http://english.vietnamnet.vn/fms/business/144652/after-transfer-pricing-scandal--coca-cola-vn-pays--20-million-in-taxes.html>

⁵ <https://www.thevietnamese.org/2017/11/timeline-the-formosa-environmental-disaster/>

Besides, the ethical behavior of a company regarding issues related to the environment also has a positive influence on building reputation (Thao et al., 2019). Similarly, during the group discussion, the author realized that Vietnamese consumers have a good impression of enterprises care about environmental matters whereas boycott companies that violate environmental regulations, such as Formosa discharge into the sea, MSG Vedan commune wastewater into the Thi Vải river. Thus, the following hypothesis is developed:

H3: Ethical responsibility has a positive impact on reputation.

Philanthropic responsibility and reputation

Philanthropic responsibility includes financial and non-financial contributions to activities aimed at making society better. These activities are voluntary. However, society expects good businesses to participate in these charitable activities as a way to give back to society, and to thank the community for working together to make the company prosperous. Brammer and Millington (2005) found, in their study of the most prestigious companies in the United Kingdom, that the philanthropic activities of a company have a positive effect on corporate reputation. Moreover, in the marketing field, many researchers indicate that philanthropic responsibility enhances consumer attitudes toward a company, thereby enhancing its competitive advantage (Thao et al., 2019; Sen & Bhattacharya, 2001; Yoon et al., 2006). Hence, the following hypothesis is proposed:

H4: Philanthropic responsibility has a positive impact on reputation.

CSR and Customer Trust

Customer trust toward companies is formed based on their previous experiences with companies. Past experiences offer customers many opportunities to assess a company's ability, generosity, generosity, and integrity (Berry, 1999). Customer trust plays an important role in survival and success in the long term for companies. Because without trust, there will be no cooperation together.

Consumer trust is a topic that has attracted many research and research efforts of scholars in recent years. Trust is formed when trustees are trustworthy, trustful, and lenient (McKnight et al., 2002). Trust is formed from consumers when they believe that a company will perform in a way that is appropriate and stable with its expectation of expertise, integrity, and kindness. In this study, trust is considered a multi-dimensional concept (Barber, 1983; Mayer et al., 1995), although some researchers formed a concept of trust as a uni-dimensional concept (Thao et al., 2019; Castaldo et al., 2009; Pivato et al., 2008). Therefore, the author inherits and uses the multi-dimensional concepts of trust with three components: expertise, integrity, and social benevolence (Mayer et al., 1995).

Economic responsibility and expertise trust

Expertise trust is formed as a result of consumers' belief that a company owns the capacity and technical expertise to make and distribute specific products and execute the necessary business tasks productively (Mayer et al., 1995; McKnight et al., 2002). Consumers expect companies to possess the required expertise to manufacture products that meet the demands of consumers. Moreover, consumers also desire firms to make more profits to reinvest and ensure their endurance, job creation, and development. Consumers can learn about a company's capacity from the use of its products or by information coming from external sources such as advertising, mass media, and word of mouth. A customer's understanding of the economic performance of companies will lead to consumers being able to accept or not accept their expectations about those

companies. Based on this, the consumer will then form expertise trust toward the company. The relationship between economic responsibility with the company's customer trust is supported by the findings of Sirdeshmukh et al. (2002) that the capacity and expertise of the service provider positively influence companies' customer trust in the company. Therefore, the research hypothesis is given as:

H5: Economic responsibility has a positive impact on expertise trust.

Legal, ethical responsibility and integrity trust

Integrity trust refers to consumers' belief that a company consistently expresses their values and behaviors, and adheres to the principle of fair ethics (Park et al., 2014; McKnight et al., 2002). In order to obtain integrity trust from consumers, enterprises must perform their legal responsibility and ethical responsibility. Firstly, in terms of legal commitment, a company must obey the law and adhere to regulations appropriately. These laws and regulations define minimum standards for business activities. Through the mass media, consumers will know about the performance of the company's legal obligations; and if the consumer knows that the company has failed to fulfill its liability, they will notice that the company has been un honest and has not received the trust of the consumer (Elkins, 1976). An example of companies that have committed illegal acts leading to a crisis of trust among investors and customers in the Vietnamese market in 2019 is the story of the crisis of trust about the origin of silk products at Khai Silk company; television and household electrical products at ASANZO Group. In conclusion, if a company does not attain its liability, the consumer will not notice that it is honest and trustworthy. Therefore, the author hypothesized:

H6: Legal responsibility has a positive impact on Integrity Trust.

Ethical responsibility affects consumer trust in the kind and social good of that business. Ethical responsibility requires firms to adhere to moral rules identified as appropriate behaviors in society. While the law regulates actions that a company must avoid, ethical responsibility covers the activities that society expects companies to take. When a consumer realizes that a company conducts business following ethical rules, they find it reliable. Lamberti and Lettieri (2008) argue that a company's moral commitment has led to the gain of consumer trust. Moreover, an organization engaged in ethical behaviors and making morally correct decisions capable of gaining Trust from Society (Anh & Thao, 2021b; Caldwell & Clapham, 2003). Therefore, the authors hypothesized:

H7: Ethical responsibility has a positive impact on integrity trust.

Philanthropic responsibility and social benevolence trust

McKnight et al. (2002) defined social benevolence as a consumer's belief that a firm is interested in preserving and enhancing social welfare. Bringing the helpful motives and intention behind the CSR activities of the business is the key to fostering the social benevolence trust of customers. For example, Nestle is rated as a reliable company by customers because of Nestle's well-known commitment to several philanthropic activities, including supporting social development programs, promoting nutrition education and physical activities among children in rural areas, conserving water in agriculture, and enhancing the life quality for the communities living in the areas where it operates such as Vietnam, Philippines, India. Opposite, the amount of money that tobacco companies contribute to public health volunteer activities has little effect on diminishing negative public trust in South Korea (Yoon et al., 2006). Most consumers can not take advantage of the company's philanthropy directly, but most consumers think positively

about companies committed to economic and other resources to improve society (Anh & Thao, 2021b, Park et al., 2014; Morales, 2005). When a company engages in philanthropy, consumers can conclude that they really care about the prosperity of society more than their desire to make a profit so that social benevolence trust is built. Therefore, we hypothesized:

H8: Philanthropic responsibility has a positive impact on social benevolence trust.

Relationship between Trust and Reputation

Reputation is the foundation for the success of the company. Reputation is related to consumer satisfaction (Thorsten et al., 2002) and product quality (Wang et al., 2003). The company's reputation has been found to be actively related to trust (Thao et al., 2019; Ganesan, 1994). However, the cause and effect correlation of reputation and trust still remains vague. Traditional corporate reputation models have principally focused on cognitive antecedents (Raithel et al., 2010), but emotional aspects such as satisfaction and trust have also been shown to be important antecedents of reputation among customers. These variables have also been considered as outcomes of corporate reputation in previous literature, principally when reputation among stakeholders without direct interaction with companies is analysed (Bravo et al., 2009; Xiong & Liu, 2004). Similarly, there is evidence that trust is considered as a result of a well-known company reputation when customers who are not yet sufficiently familiar with a service provider, therefore, they may extrapolate their opinions directly from the reputation of the firm (Punyatoya, 2018; Johnson & Grayson, 2005). However, when the focus is on customers who have regular experiences with companies, this direct contact with them gradually gives rise to feelings of satisfaction and trust, which modulate customers' perceptions, highlighting favourable cognitions and playing down negative ones, thus configuring business reputation (Giorgia et al., 2000). Likewise, Walsh et al. (2009) found empirical support for trust as antecedents of corporate reputation in the case of customers. Furthermore, Ruiz et al. (2016) indicated that there is an impact of customer trust on bank reputation in the UK and Spain. The following hypotheses are therefore formulated:

H9: Expertise trust has a positive impact on reputation.

H10: Integrity trust has a positive impact on reputation.

H11: Social benevolence trust has a positive impact on reputation.

Research Model

Summing up published studies shows that CSR studies are very diverse and rich in both content and approach. Therefore, based on the theoretical developments mentioned above, we proposed the research model as Figure 1.

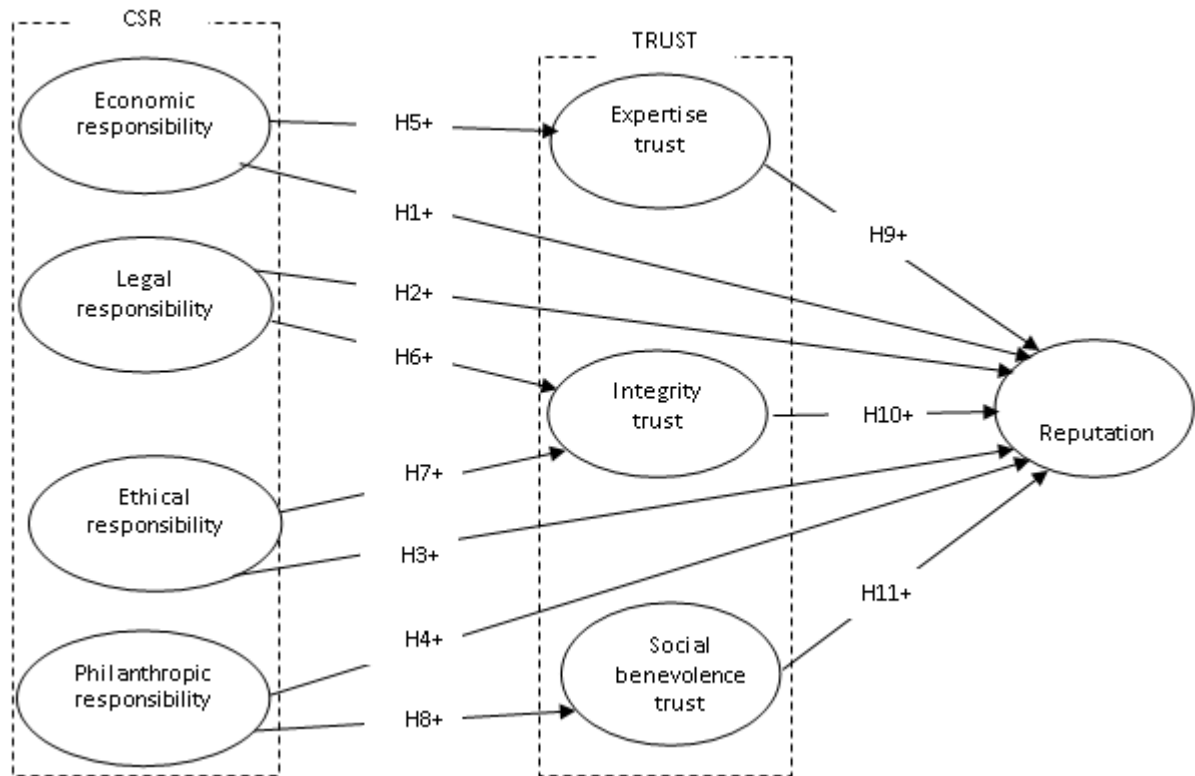


Figure 1. Proposed research model

METHODOLOGY

Data Collection

In this study, the authors chose the car industry in Vietnam to examine the proposed research model for several reasons. First, the car industry is one of the most important sectors of the economy due to its huge economic, social, and environmental impact (García-Madariaga & Rodríguez-Rivera, 2017). However, it requires a large investment in capital and resources to succeed, so that it requires a company to have well-developed strategies, in which the implementation of CSR activities is one of the important strategies. Second, in Vietnam, consumers really care about the CSR activities of car manufacturing companies in protecting the environment. Therefore, recently many car companies have done a lot of CSR activities. For example, Ford Vietnam company has initiated and steadily maintained the program "Safe and Environmentally Friendly Driving Guide (DSFL)" to improve knowledge and driving skills when participating in traffic on a large scale in Vietnam since 2008. In addition, Thaco Group has also supported funds for poor people, awarded scholarships, and sponsored community activities. Third, Vinfast corporation also shows responsibility as a pioneer in the production of environmentally-friendly electric vehicles. Toyota has had a series of community-contributing activities - the national traffic safety program, sponsoring children to realize their football dreams. Finally, during the 4th wave of the covid-19 pandemic, big enterprises in the car industry such as Thaco group, Vinfast, Hyundai, etc., have carried out outstanding social responsibility activities to share with the community's difficulties to overcome the hard-time the pandemic together. Thus, it can be concluded that all firms' CSR activities in the car industry will create better consumer awareness of CSR practices in comparison to other sectors (Russo-Spena et al., 2018; Loureiro et al., 2012).

The data were collected through online and offline surveys from September 2021 to November 2021 in the major cities of Vietnam, including Hanoi, Ho Chi Minh, Da Nang, Can Tho, Nha Trang, and Da Lat. In order to evaluate online and offline responses bias, the independent T-test in SPSS was used (Compeau & Higgins, 1995). The result indicated that there is no difference between the two data sets: 235 offline respondents and 259 online respondents. In the questionnaire, one question was included to test the respondents' knowledge of CSR. If respondents indicated that they were unfamiliar with the term, the survey would be ended early. Most of the respondents were chosen from car showrooms (Thaoco, Toyota, Ford, Vinfast company, etc.).

Measurement

In this research, to develop CSR measurement items that better reflected Vietnamese consumers' expectations about the various CSR activities undertaken by Vietnamese companies, two focus groups were conducted (one with 9 car companies' CSR managers, and two with 10 general consumers). The interview results showed that most CSR activities considered were similar to those included in Maignan and Ferrell's (2001) study. However, some CSR items were not reflected in the Vietnamese context. Therefore, we deleted some items. Finally, there are 13 items for four dimensions of CSR in this research.

Measurement items for the three types of trust were drawn from McKnight et al. (2002) (Three items for expertise trust, four items for integrity trust, and four items for social benevolence trust were subsequently developed by modifying the existing measurement items). Lastly, we used the three-item scale for corporate reputation by Weiss et al. (1999).

This study used well-known car corporations whose CSR activities and reputations were assessed by Vietnamese respondents. These are the big Vietnamese corporations that are highly familiar to Vietnamese consumers since their products are very popular in the Vietnam market.

Common Method Bias Testing

The data employed in this research were collected from a single respondent, raising the possibility of common method biases (Podsakoff et al., 2003). Following a procedure proposed by Podsakoff et al. (2003), the present study undertook a series of steps to remedy these effects if they existed. As previously discussed, in the design step, a pilot study was used to make the meaning of the items measuring the constructs used in the study clear to the respondent. Also, the items were randomly assigned in the questionnaire to avoid agreement tendency bias. To check the common method variance, we undertook two statistical control procedures. First, a CFA Harman's single factor model test (Podsakoff et al., 2003) was conducted. The one-factor model received a very poor fit to data [χ^2 (324) = 2105.178 (p = 0.000), GFI = 0.729, CFI = 0.783, TLI = 0.765 and RMSEA = 0.106], compared to the trait factor model [χ^2 [296] = 523.651 (p = 0.000), GFI = 0.929, CFI = 0.972, TLI = 0.967 and RMSEA = 0.039]. Next, an unmeasured latent variable that was allowed to load on each item in the trait model was included (Nguyen & Dinh Nguyen, 2014). The results of this test indicate that the size and statistical significance of the loadings were almost identical to those reported in the measurement model. In addition, all loadings of the items on the unmeasured latent variable were not significant. Consequently, the common method variance, if existed, was not a pervasive problem in this study.

RESULTS

Sample Description

In total, 550 responses to the survey, there are 494 of which were complete-were obtained. The sample was distributed with the male respondents (68%) much higher than female customers (32%), which reflects quite suitable because most car owners are male; in terms of age, customers aged 31-40 account for a relatively large number (39.7%) compared to customers in the remaining ages. Most of the sample had a university or higher degrees (85.7%). More than half of the sample (53.7%) are officers, and 43.7% of the respondents have a monthly income from 15 to 25 million VND. Thus, such respondents' profiles seem reasonable since they own cars and are aware of firms' CSR practices.

Measurement Analysis

We examined the scale using the CFA method with AMOS software. CFA model results have Chi-square = 523.651; $p = 0.000$; Chi-square/df = 1.769; CFI = 0.972 > 0.9; GFI = 0.929 > 0.9; TLI = 0.967 > 0.9; RMSEA = 0.039 < 0.06. Hence, CFA model satisfies the criteria for evaluation as consistent with market research data.

Convergence validity

According to the results synthesized in Table 1, composite reliability (CR) is greater than the threshold 0.7; the average variance extract (AVE) of all scales is greater than threshold 0.5, and factor loadings are greater than threshold 0.5. Therefore, the convergence validity in this research is accepted.

Table 1: *Factor loading, composite reliability, and average variance extract*

Construct	Observation variables	Factor loading	Composite reliability (CR)	Average variance extract (AVE)
Economic responsibility	eco3	0.765	0.800	0.573
	eco2	0.829		
	eco1	0.668		
Legal responsibility	leg3	0.791	0.848	0.651
	leg2	0.817		
	leg1	0.812		
Ethical responsibility	eth3	0.781	0.846	0.647
	eth2	0.821		
	eth1	0.81		
Philanthropic responsibility	phi4	0.753	0.874	0.634
	phi3	0.817		
	phi2	0.83		
Expertise trust	phi1	0.782	0.853	0.659
	exp1	0.816		
	exp2	0.819		
Integrity trust	exp3	0.800	0.884	0.658
	int1	0.777		
	int2	0.882		
Social benevolence trust	int3	0.835	0.859	0.603
	int4	0.743		
	soc1	0.807		
Reputation	soc2	0.814	0.795	0.564
	soc3	0.771		
	soc4	0.711		
	rep1	0.807		
	rep2	0.697		
	rep3	0.745		

Discriminant validity

The author uses the standard of Fornell and Larcker (1981) to compare the correlation with the root square of AVE to determine the discriminant validity. The results presented in Table 2 confirm the discriminant validity of the scale since the root square of each AVE is greater than its correlations with any other concepts (Fornell & Larcker, 1981).

Table 2
Discriminant validity assessment

	CR	AVE	1	2	3	4	5	6	7	8
1. Social benevolence trust	0.859	0.603	0.777							
2. Economic responsibility	0.800	0.573	0.608	0.757						
3. Legal responsibility	0.848	0.651	0.689	0.625	0.807					
4. Ethical responsibility	0.846	0.647	0.764	0.591	0.658	0.804				
5. Philanthropic responsibility	0.874	0.634	0.729	0.623	0.671	0.721	0.796			
6. Expertise trust	0.853	0.659	0.769	0.566	0.653	0.739	0.690	0.812		
7. Integrity trust	0.884	0.658	0.627	0.527	0.659	0.575	0.610	0.652	0.811	
8. Reputation	0.795	0.564	0.745	0.680	0.742	0.801	0.747	0.732	0.699	0.751

Note: The value lower than the diagonal is the correlation; The bold value on the diagonal is the root square of AVE.

Test hypotheses

A structural equation model was used to test hypotheses in the research model. The results indicated that the model had an acceptable fit through statistical indices: Chi-square = 814.194; $p = 0.000$; $df = 307$; Chi-square/ $df = 2.652$; GFI = $0.889 \approx 0.9$; CFI = $0.938 > 0.9$; TLI = $0.929 > 0.9$; RMSEA = $0.058 < 0.06$.

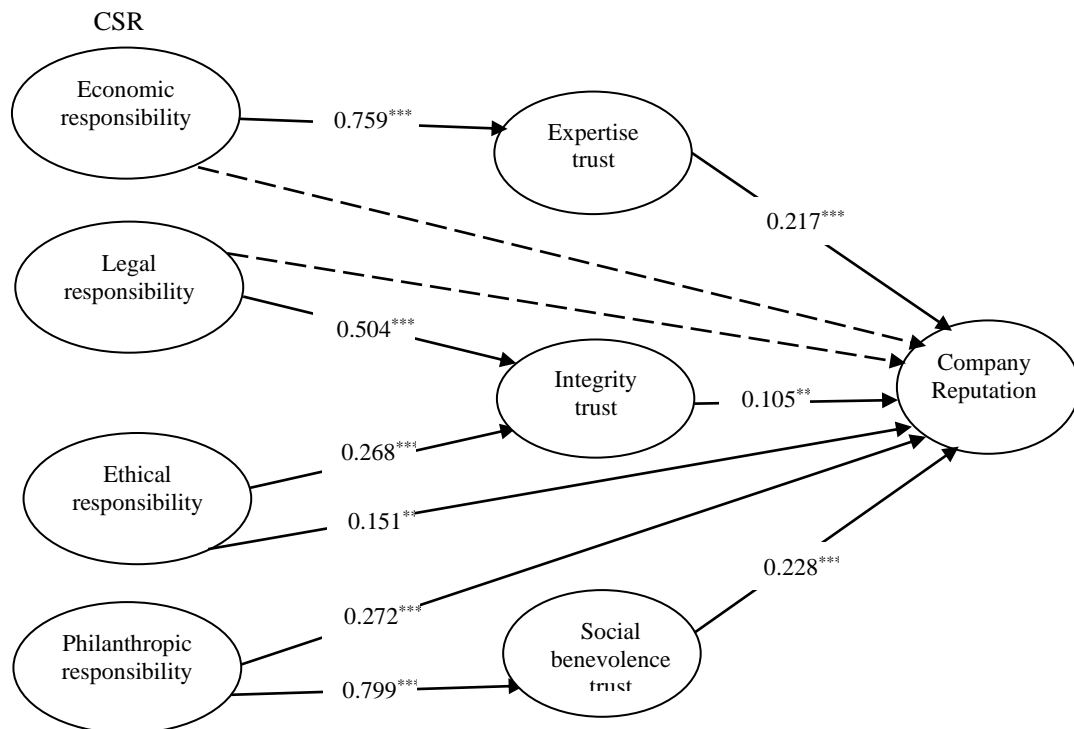


Figure 2. Research model results (standardization)

Note: ** p < 0.05; *** p < 0.01

The estimated path coefficients were then examined to test the hypotheses. Results shown in Figure 2 and Table 3 indicated that the ethical responsibility activities had a positive effect on corporate reputation ($\beta = 0.166$, p -value = 0.030), supporting H3. The firm's philanthropic responsibility similarly showed a positive effect on reputation ($\beta = 0.283$, p -value = 0.008), supporting H4. On the other hand, neither the economic nor legal responsibility practices showed a significant impact on reputation ($\beta = 0.093$, p -value = 0.452, and $\beta = 0.074$, p -value = 0.405, respectively). Thus, H1 and H2 were not supported. In summary, only ethical responsibility and philanthropic responsibility have direct impacts on reputation; meanwhile, economic responsibility and legal responsibility have no direct impact on reputation. The fulfillment of economic responsibility had a positive effect on the level of expertise trust held by consumers ($\beta = 0.889$, p -value = 0.000), supporting H5. Legal and ethical CSR practices similarly showed a significant positive impact on integrity trust ($\beta = 0.531$, p -value = 0.000, and $\beta = 0.291$, p -value = 0.000, respectively), supporting H6 and H7. Results also showed that the company's philanthropic responsibility positively affected social benevolence trust ($\beta = 0.829$, p -value = 0.000), thereby confirming H8. Another set of hypotheses involved the effects of the three types of trust on corporate reputation (H9–H11). Findings confirmed that expertise trust, integrity trust, and social benevolence trust had a positive impact on corporation reputation ($\beta = 0.209$, p -value = 0.000; $\beta = 0.107$, p -value = 0.032; and $\beta = 0.229$, p -value = 0.000, respectively). Specifically, social benevolence trust has the strongest influence, with a standardized estimate is 0.228. Followed by expertise trust and Integrity trust with standardized estimates are 0.217 and 0.105, respectively.

Table 3
Structural model estimating results

Relationships	Standardized Estimated weight	Unstandardized estimated weight	S.E. (Standard Error)	C.R. (Critical Ratio)	P- value	Notes
H1: Economics responsibility \rightarrow Reputation	0.082	0.093	0.124	0.752	0.452	Reject
H2: Legal responsibility \rightarrow Reputation	0.058	0.074	0.074	0.833	0.405	Reject
H3: Ethical responsibility \rightarrow Reputation	0.151	0.166	0.076	2.172	0.030	accept
H4: Philanthropic responsibility \rightarrow Reputation	0.272	0.283	0.107	2.646	0.008	accept
H5: Economics responsibility \rightarrow Expertise trust	0.759	0.889	0.066	13.429	0.000	accept
H6: Legal responsibility \rightarrow Integrity trust	0.504	0.531	0.068	7.788	0.000	accept
H7: Ethical responsibility \rightarrow Integrity trust	0.268	0.291	0.066	4.401	0.000	accept
H8: Philanthropic responsibility \rightarrow Social benevolence trust	0.799	0.829	0.054	15.379	0.000	accept
H9: Expertise trust \rightarrow Reputation	0.217	0.209	0.061	3.442	0.000	accept
H10: Integrity trust \rightarrow Reputation	0.105	0.107	0.050	2.139	0.032	accept
H11: Social benevolence trust \rightarrow Reputation	0.228	0.229	0.066	3.476	0.000	accept

Besides, although there is insufficient statistical evidence to assert the direct role of economic responsibility and legal responsibility in building reputation (the H1 and H2 hypotheses were rejected), this does not mean that the role of economic and legal responsibility are taken lightly. Because it is possible that in the minds of consumers, these are the inherent duties and responsibilities of the business (Heidarzadeh Hanzae & Sadeghian, 2014). Moreover, there can be an indirect impact of economic and legal responsibility on the reputation by mediating expertise trust and integrity trust. These provide a further testament to the importance of consumer trust that the firm needs to build with its CSR practices before it can expect to see their positive impact on its corporate reputation.

DISCUSSION

The study results point out that there is a positive effect of CSR activities on the company's reputation through trust. The findings are also consistent with the research result of Famiyeh et al. (2016), which indicated that corporate social responsibility initiatives by firms enhance their reputation as well as their overall performance in terms of profitability, sales growth, and market share. Interestingly, in this study with the Covid-19 pandemic context, among the four components of CSR activities, only philanthropic responsibility and ethical responsibility directly affect reputation. In other words, satisfying the consumers with good products and values, generating much profit for investors, or obeying laws and regulations activities do not directly enhance firms' reputation. Instead, the betterment of society or financial and non-financial contribution will be efficient in enhancing consumers' awareness of the brand and improving firms' reputation. These results are in line with Yoon et al.'s (2006) finding that consumers tend to ascribe motives to the firm's philanthropic activities and that perception of sincerity and trustworthiness in the motives results in a positive company evaluation. However, our finding is quite different from the results of Park et al. (2014), which revealed that among the four categories of CSR initiatives, the firm's activities of economic and legal responsibility had a significant direct impact on corporate reputation while neither of its ethical nor philanthropic CSR activities had a significant direct impact on corporate reputation. This can be explained by several reasons. First, in the context of the ongoing covid-19 pandemic, there have been serious concerns about the safety of life and the community's health. As a result, people realize that nothing is more important than their well-being and their lives. Therefore, most companies engaged in more and more CSR activities related to donating money for the national covid vaccine fund; sponsoring medical equipment: hand sanitizer, masks for frontline medical staff and ventilators for hospitals; philanthropic activities for the poor people, workers losing their jobs due to covid-19, will positively influence creating a good image and corporate reputation. Second, because of aggressive industrial development and poor environmental regulations, the Vietnamese community faces social and environmental disasters - Formosa steel company or Vedan MSG. Therefore, companies are expected to prioritize their actions in a way to meet better the environmental and social demands of society and not harm individuals or the general public. That is why consumers highly evaluate and have a good impression of the companies that have done charitable activities and ethical actions. Third, this result may be explained that Confucianism was ingrained in the Vietnamese mindset and culture. Confucianism possesses a complete system of moral, social, political, and religious thought. Hence, the influence of Confucian culture may have made Vietnamese consumers have high expectations of philanthropic and ethical CSR practices.

In addition, the results of this study once again affirm that customer trust plays a critical role in enhancing firms' reputations by doing CSR activities. In particular, the prominent role of social benevolence trust is significantly reflected through philanthropic responsibility. Thus, among four facets of CSR activities, a company should prioritize charitable activities, especially in disasters such as the Covid-19 Pandemic.

Finally, although there is insufficient statistical evidence to prove the direct impact of economic and legal responsibility on reputation, these two components may still affect reputation indirectly through the mediating role of expertise trust and Integrity trust. This result affirms the critical role of CSR activities in building trust and firms' reputations, especially CSR activities that show the interest of businesses in ethics and volunteer activities for the development of the community.

IMPLICATIONS

This study provides evidence that CSR activities have an impact on trust and reputation not only in "peaceful- time" but also in the Covid-19 pandemic. However, this research indicated that among four dimensions of CSR, only philanthropic and ethical responsibility affect reputation directly which is quite different from other previous research (Bianchi et al., 2019; Rothenhoefer, 2019; Lin-Hi & Blumberg, 2018; Park et al., 2014). Therefore, the allocation of a company's limited CSR budgets in the Covid-19 pandemic context is obviously not similar to normal situations without disaster. That is why managers need to change their minds toward CSR activities to make appropriate policies to leverage the firm reputation and customer trust in the Covid-19 context. Some guidances need to be noted by enterprise managers in the Vietnamese market.

Firstly, to enhance the company's reputation, previous studies have recommended that the corporate should utilize the customer orientation strategy by creating and offering better quality products to satisfy consumers (Walsh et al., 2009). In the same vein, Brown and Dacin (1997) found that a company can carry out well economic obligations will have a greater impact on consumer perception of the company than its charitable performance. However, our results showed that charitable and ethical activities would have a stronger influence on building a firm's reputation than economic and legal activities. This finding is significantly vital for any managers in prioritizing their limited CSR budgets. Hence, to improve the firm reputation, the managers should pay attention to delivering charitable activities to make a better society by sharing the value with the community. Moreover, enterprises should ensure environmental safety and social benefits by implementing "Green Enterprise" including energy-saving use and environmentally friendly products and sponsor national traffic safety programs or community healthcare campaigns.

Secondly, the result pointed out that economic responsibility and legal responsibility are insufficient to improve firms' reputation unless economic and legal activities can create expertise trust and integrity trust in consumers. Thus, managers should not ignore economic and legal responsibility in CSR practices. Moreover, managers should be very strategic in carrying out economic and legal activities to generate expertise trust and integrity trust, which in turn impacts the positive firm reputation.

Finally, during the Covid-19 pandemic, managers should mainly focus on performing philanthropic responsibility to create social benevolence trust of customers which leverages the company's reputation.

CONCLUSION

Understanding crucial determinants of company reputation might lead administrators to develop more effective marketing strategies. Integrating CSR into a business strategy system can help an organization produce a competitive advantage. This study aimed to test the effect of CSR perception on customer trust and company reputation among Vietnamese customers. The findings revealed that economic responsibility has a positive impact on expertise trust; legal responsibility and ethical responsibility positively impact integrity trust; philanthropic responsibility has a positive effect on social benevolence trust. However, only ethical responsibility and philanthropic responsibility can directly influence corporate reputation whereas economic responsibility and legal responsibility indirectly impact on firm reputation through trust. This proves the important role of trust in strengthening the link between CSR

initiatives and company reputation. Especially, in the Covid-19 pandemic context, social benevolence trust plays the most critical role in creating a reputation. Based on this finding, administrators know how to allocate appropriate resources for different CSR activities so that they could leverage benefits from CSR strategy in their business. By revealing the importance of CSR activities to a firm reputation through three facets of trust, this study contributes to the CSR theory and commitment–trust theory in the developing country context.

Limitations and Future Research

Despite some advantaged results, the research also has an inevitable limitation. The limitation may involve the sample used. Although attempts were made to sample respondents with various demographic backgrounds to improve representativeness, the sample was recruited from 6 big cities and only in the car industry so it may be skewed toward more highly educated respondents in Vietnam. These respondents may hold higher standards for CSR practices. Therefore, it is advisable to expand to other industries and collect more samples in other cities to enhance the understanding and development of CSR in the business community as well as consumer awareness.

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APPENDIX

Corporate Social Responsibility

Economic:

ABC company continually improves the quality of our products.
ABC company uses customer satisfaction as an indicator of our business performance
ABC company have been successful at maximizing our profits.

Legal:

Managers of ABC company are informed about relevant environmental laws.
All products of ABC company meet legal standards.
ABC company tries to comply with the law.

Ethical:

ABC company has a comprehensive code of conduct.
ABC company follows professional standards
ABC company provides full and accurate information to all customers.

Philanthropic:

ABC company encourages employees to join civic organizations that support our community.
ABC company gives adequate contributions to charities.
A program is in place to reduce the amount of energy and materials wasted in ABC company.
ABC company encourages partnerships with local businesses, schools and supports local sports and cultural activities.

Trust

Expertise:

ABC company is competent and effective in providing great products and services.
ABC company performs its role of in manufacturing, assembling vehicles and providing related services very well.
In general, ABC company is very knowledgeable about car industry.

Integrity:

ABC company is truthful in its dealings with me.
I would characterize ABC company as honest.
ABC company would keep its commitments.
ABC company is sincere and genuine

Social benevolence:

I believe that ABC company would act in my best interest.
If I required help, ABC company would do its best to help me.
ABC company is interested in my well-being, not just it's own.
ABC company is always with me every step of the way

Reputation

ABC company is viewed by customers as one that is successful.
ABC company is seen by customers as being a very professional organization.
ABC company's reputation with customers is highly regarded.