

Article

# Corporate Social Responsibility: Findings from the Vietnamese Paint Industry

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**Abstract:** In contemporary society, customers tend to spend money on goods and services they trust not only in terms of their quality but also because of their ethical production standards; therefore, thanks to integrating corporate social responsibility (CSR) into business activities, a company can ensure that their business success is in line with high moral principles and social expectations. Considering the paint business in the Vietnamese context, this study aims to investigate the effects of CSR related to the environmental management practices of companies in the paint industry. By analyzing data collected from 269 project managers and the purchasing managers of construction companies located in Ho Chi Minh City, Vietnam, the findings show that CSR programs generally have a positive relationship with perceived reputation, organizational customer satisfaction, and environmental management practices (EMPs). Furthermore, the results also indicate that EMPs have no significant impact on organizational customer satisfaction, and perceived reputation is not associated with either customer satisfaction or commitment in the business-to-business (B2B) context. It is worth noting that the results provide some managerial recommendations for paint companies.

**Keywords:** corporate social responsibility; environmental management practices; customer satisfaction; commitment; perceived reputation; loyalty

## 1. Introduction

In the economic context, thanks to comprehensive reform policies, Vietnam has undergone a significant transition since 1986. Essentially, the current Vietnamese business activities have neglected and overturned the state party's socialist ideology [1]. However, this subsequently led to other environmental and social side effects, one of the most phenomenal of which, ascending from the rapid transition economy of Vietnam, is the widening gap between the rich and the poor. In the last few years, these social problems have exacerbated the plight of many Vietnamese that were more socio-economically disadvantaged, as well as the public concerns surrounding revoking land use for improper purposes and corrupt government officials. In addition, Vietnam is currently facing an environmental and urbanization crisis, a prominent example of this being a significant raise in population density, industrial zones, and urban life causing a higher amount of contaminants, wastewater, polluted air, severe traffic congestion, and rain-caused flooded roads in big cities such as Ha Noi and Ho Chi Minh City.

Companies have undertaken many social initiatives, which usually entail allocating company resources for social purposes. CSR is achieving essential prominence in the current dynamic global business environment [2]. The World Business Council for Sustainable Development considers CSR as being fundamental for the sustainable economic development and welfare of society [3]. A growing interest in CSR is apparent in both practice and academic study when discussing how business corporations integrate social demands into their operations. CSR practices are necessary for regulating

a business model which demonstrates that an organization is socially accountable, able to develop the company's reputation [4], able to build credibility-based trust among business customers [5], and able to enhance long-term relationships in business-to-business (B2B) markets [6]. Moreover, according to reference [7], in modern corporations, parties are linked through contractual relationships. If the principal and the agent have the same interests, then they can collaborate to reduce the risk of decisions. As a result, scholars have found that dispersal of responsibilities is negatively associated with the principal–agent relationship and that it interprets a foundation of organizational behavior.

In the modern economy, companies are inclined to implement many social initiatives, so a substantial portion of the company's resources is allocated towards social purposes. Regarding how corporations integrate social needs into their operations to promote stakeholders' concerns, many studies have considered CSR as a primary factor [8]. Customer expectations for businesses often include accountability for economic, legal, and ethical issues and people [9]. Indeed, CSR entails environmental protection obligations, and human resource management, health, safety issues, cultural concerns, and other stakeholders are also important [10]. Therefore, while maximizing the value of stakeholders by focusing on financial performance, companies need to operate both in a socially and environmentally responsible way [11].

In the global market, suppliers are incapable of managing or possessing the necessary technologies or the required managerial/technological abilities, and environmental consciousness is also lacking [12–14]. As a result, companies in developed countries may face serious problems related to environmental damage and working conditions demonstrated by their suppliers in the development area [14]. Over the past few decades, there has been an increase in the number of socially and environmentally responsible companies. Specifically, reference [15] shows that Sony works with its suppliers to address issues such as labor conditions, health and safety, and environmental management requirements. Manufacturers are increasingly integrating environmental standards into their supplier selection processes. It is essential to encourage their suppliers to become sustainable and environmentally friendly when environmental capacity is lacking. In addition, a recent study illustrates that an environmental management system adoption is playing a vital role in developing business goals and improving CSR activities [16].

In addition, scholars have also illustrated that CSR has a significant influence on consumers' attitudes, buying intentions, perceived reputation, organizational loyalty, and organizational satisfaction. It is recognized that customer satisfaction drives customer retention, and then buying decisions [17], and word of mouth [18]. In terms of the research context, reference [19] have proposed: "CSR is a highly contextual and contingent concept emerging from the academic critique of CSR concepts and practices." Scholars have also argued that CSR research should be set in a specific context—where it is being implemented and made relevant to the corporate responsibilities related to other stakeholders in society [20]. However, CSR-related research in emerging economies has not been widely developed; in particular, it has been discovered [19] that previous studies have cited and predominantly used Western theoretical models to study CSR in places like India and China. As a result, these results have focused on issues and formulation, as well as the ability to apply and transfer, which is based on the framework and context of developed countries for developing countries [21]. Finally, theories about the integrated framework of CSR into environmental management practices and organizational outcomes such as perceived reputation and organizational outcomes, in terms of customer satisfaction, customer commitment, and customer loyalty, may require further validation.

Furthermore, although CSR has been played an essential role in current business practices, research on CSR practice in B2B markets has been addressed in a rather fractional manner [22]. Previous studies provide evidence that companies leverage sustainability initiatives, in terms of "green initiatives, green marketing, environment stewardship, sustainable development", as a strategic priority to gain success in B2B markets [23]; the more favorable perceptions are of the company, the greater potential for them to establish relationships with potential B2B partners [24]. However, it is still controversial whether "supply chain-oriented CSR capabilities" are "an order qualifier" or "an order winner" within

buyer-provider partnerships [25]. Specifically, previous studies have not provided evidence to explain how B2B partners reply to and portray CSR engagement to enhance perceived reputation, environment management practices, and organizational outcomes. To fulfill the research gaps, this paper develops and tests an integrated framework of CSR in a B2B context by analyzing the paint industry in Vietnam.

The aim of this paper is two-fold. First, the fundamental mechanism is investigated to find how CSR influence business customers' attitudinal (in terms of perceived reputation, customer commitment and satisfaction, and environment management practices) and behavioral responses such as loyalty intention. This enables us to understand how CSR stimulates a company's competitive advantages by utilizing core competences. Second, the study may deliver inductive insights into the role of CSR in enhancing business customers' attitudinal and loyalty in the increasing Vietnamese paint industry. With one of the fastest growing paint industries in Southeast Asia, Vietnam has attracted several multinational and regional paint and coating manufacturers to establish a domestic production base. With the low current consumption of paint per capita, Vietnam is expected to register a very stable growth of coating and paint in the coming years. Thanks to years of rapid economic growth, Vietnam's real estate market is developing dynamically and attractively. In contemporary society, paint and coating manufacturers are being forced to innovate while Vietnam's major cities continue to experience a significant construction boom, leading to new opportunities and increased competition in this area. The market is expected to grow stronger in the next five years because of the increasing demand for paints, including paints from the country's construction and manufacturing sectors. However, one problem exists today and is becoming a major concern not only for businesses but also for local authorities that are aiming for sustainable development in this industry: the need for environmental protection practices in the manufacturing process, in the distribution of sales, and the social responsibilities and expectations for paint businesses.

Vietnam now is one of the most dynamic emerging economies in the Southeast Asian region and is substantially different from developed countries. Therefore, business customers' response to a company's fulfillment of societal responsibilities cannot be conceived based on the experience with Western societies. Moving forward, according to our findings, several recommendations for paint companies regarding effective CSR program implementation can be given.

## 2. Literature Review

### 2.1. Corporate Social Responsibility

From the 1950s to the 1970s, a variety of definitions of corporate responsibilities have been proposed by academics and practitioners [26–28]. According to references [29,30], there is no standard definition of CSR, and it is essential to understand that CSR is socially formed to become the foundation for developing business strategies in specific contexts. In reference [31], it is proposed that CSR refers to decisions and actions implemented for reasons relevant to the economic and technical interests of the company. One year later, it was proposed in reference [28] that CSR is considered as “problems that arise when corporate enterprise casts its shadow on the social scene, and the ethical principles that ought to govern the relationship between the corporation and society.” In addition, CSR has been defined as a commitment of businesses to contribute to consumer welfare, employee welfare, community participation, and environmental issues [32–34]. The following definition has also been proposed [35]: “CSR must be a part of the overall strategic thrust of a firm, irrespective of its industry.”

In general, most definitions focus on building corporate strategies and practices by linking a company's success value with community development and environment protection from a sustainable development perspective. In reference [36], there was an attempt to integrate previous conceptualizations in a classification that highlighted four types of responsibilities: economic, legal, ethical, and philanthropic, through the “Pyramid of Corporate Social Responsibility.” Since then, many CSR concepts have been developing, and in general, they are based on the fundamental framework of the CSR Pyramid. The attention has been shifted from social responsibility to social responsiveness

by several other scholars. Their basic argument was that the emphasis on responsibility focused exclusively on the notion of business obligation and motivation and that action or performance was being overlooked. The social responsiveness movement, therefore, emphasized corporate action, pro-action, and implementation of a social role. Many scholars agree that “the social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time” [36].

CSR activities are supposed to diversify a company’s assets [6], and it has been proposed [37] that CSR conduct is “congruent with [the] prevailing social norms, values, and expectation[s] of performance.” Hence, CSR is considered a commitment to developing social welfare by contributing business practices and company resources [6,38,39]. Specifically, if a company’s credibility is evaluated as a more socially responsible one, the business community will recognize and perceive its contributions to social responsibility, and consumers will then be willing to accept it.

### *2.2. Corporate Social Responsibility and Organizational Customer Satisfaction*

It is worth noting that this study concentrates on CSR in a B2B relationship, where buyers are here organizational customers who have been purchasing paints for their construction projects. Meanwhile, sellers are painting companies who supply paints to organizations. However, organizational customers are considered to be normal customers who buy paints not for resale but for use. Hence, fundamental theories referenced to normal customers can be applied for this study.

A supplier’s CSR engagement can build a strong connection with customers in the Chinese hospitality industry by reinforcing customer satisfaction, which in return will trigger positive behavioral responses [40]. Moreover, companies use CSR engagements as a mechanism to obtain public support [41]. In other research on banking services in Spain, CSR is considered to be strategic and can generate positive emotions at the institutional level, which contributes to customer satisfaction and loyalty [42]. Consequently, CSR activities can increase the satisfaction level of customers, and this motivation will make organizational customers loyal to the firms [43,44]. Moreover, customer satisfaction is considered as a key component of business strategy [45] and is a primary driver of the long-term business value in terms of company profit and market value [46]. As a result, the level of satisfaction for the same experience or service is varied based on different organizational perceptions [47]. Based on the above evidence, Hypothesis 1 was proposed:

**H1.** *CSR is positively related to organizational customer satisfaction.*

### *2.3. Corporate Social Responsibility and Perceived Reputation*

Company reputation is indicated as the reaction of consumers to the total number of services and is connected to the business brandname, the design, the diversity of products or services, traditions, ideologies, and the conception of quality conveyed by each customer, who interacts with that company [48]. Prior research has suggested that a company with a favorable image and perceived reputation can provide a distinct and reliable appeal as a beneficial source of competitive advantages. In essence, it is supposed that organizational image is not a floating concern but a reliable indicator of the organization’s long-term survival and development [49]. In addition, specific attributes of the image and reputation of the company include an inherent ability and financial efficiency that the company can guarantee [50]. Previous research has shown that consumers are willing to pay a higher price for products produced by an ethical company [51], to switch brands to support companies that make donations to nonprofit organizations, and to buy products from a company only because it supports charitable causes [52]. Moreover, the motive for buying goods and the evaluation of the company is also influenced by CSR activities. In other words, the company develops communications of CSR activities to stimulate evaluations of the brand [53], to generate a positive relationship with a corporate reputation [54–56], and to integrate CSR practices into their business strategy to position the brand [57]. This leads to the following hypothesis:

**H2.** *CSR has a positive impact on perceived reputation.*

#### *2.4. CSR and Environmental Management Practices*

Environmental management practices (EMPs) have been of great interest in the recent research literature. Differences in perceptions and expectations in managing, controlling risk, and operating make the results of EMPs different between companies and create variations and competitiveness in the market [58]. EMPs are defined in reference [59] as the techniques, policies, and processes that a company uses specifically to monitor and control the impact of its activities on the natural environment. In particular, the consideration of EMPs can be based on operational activities, tactics, or strategies. In reference [60], it is stated that in increasingly difficult legal environments or responding to market pressures, enterprises are gradually responding to the application of EMPs. Another proposed definition of EMPs is a combination of the concept, developed action plan, performance, and managerial framework, including product and service development, quality, and measurement tools [61]. In reference [62], it is shown that the profitability of a firm comes along with good records related to environmental performance. The increased perception and law systems to control ecological impact, as well as the greater pressure from stakeholders and the community, have pushed enterprises to drive their strategic business direction toward environmental protection [63,64].

Previous scholars have argued that one of the best strategic priorities for building active CSR participation is the emphasis on developing ethical practices in managing environmental impacts, including products, safety processes, and technology. In essence, CSR can be deployed internally or externally by helping suppliers to become associated with awareness of it. CSR is linked to the number of resources and the ability to ensure environmental production. For instance, in a study on manufacturers with the aim of environmental management implementation in Turkish manufacturing plants [65], it was illustrated that manufacturers need to invest in training and evaluating policies to control their environmental performance; those with a strong commitment towards CSR tend to own the whole process of better ecological management. Hence, the following hypothesis is developed:

**H3.** *CSR has a positive relationship with environmental management practices.*

#### *2.5. Environmental Management Practices and Customer Satisfaction in the B2B Context*

Over the past several decades, organizations have become more enlightened about environmental issues as well as the properties and designs of products, which constitute an active interface between needs (consumers) and supply (manufacturer) [66]. Due to the growing concern for environmental protection, the needs of customers are increasing with respect to the products and services they use. Organizational buyers want to identify themselves with companies that ensure environmental management requirements and are willing to pay a premium for high-quality green products. Companies that pay more attention to EMPs tend to portray an image of ecological friendliness that influences their customer's purchase decisions [67].

Many scholars have addressed the importance of the natural environment [68–70]. There are positive performance implications of environmental management measures, including cost reductions, resource savings, customer satisfaction, and loyalty, and improved employee morale [71–74]. In reference [43], a service profit chain framework was investigated to examine relationships between the implementation of environmental practices, which is considered a component of a firm's operations [75,76], and operational performance. Environmental management activities are continuously regulated with high levels of compliance; high compliance regulation is necessary when delivering products and services [77] because it ensures complete satisfaction for business customers and individual users [78]. In a recent study on the shipping industry in Korea [79], it was found that the environmental aspect of corporate sustainable management activities plays an essential role in stimulating business customer satisfaction. Hence, the following hypothesis is proposed:

**H4.** *Environmental management practices are associated with organizational satisfaction.*



### 2.6. Reputation and Organizational Satisfaction

The majority of current empirical studies regard the company's reputation as a unidirectional work [80,81], whereas the modern approach states its multidimensional components [82,83]. Considering a wide range of stakeholders, existing research has strictly focused on the reputation of the company (meaning the company's reputation according to customer perception). This reflects the specific objectives of the current study, namely, an investigation of the impact of corporate reputation and organizational customer satisfaction in the paint industry in Vietnam. It is well known that a company's reputation has a positive effect on the financial aspects and on the development of the company when that reputation ensures organizational customer satisfaction when the product or service in question is used [84]. Therefore, Hypothesis 5 is suggested:

**H5.** *Perceived reputation is positively associated with organizational customer satisfaction.*

### 2.7. Organizational Satisfaction and Customer Commitment in the B2B Context

In the B2B context, corporations are continuously under pressure to ensure that customers are satisfied and committed to use what the supplier offers and to strengthen the competitive position of a brand. Therefore, the antecedents of customer satisfaction have been widely explored [85,86]. Moreover, scholars have also explored its consequences. For instance, it has been illustrated [87] that, in a restaurant business, customer satisfaction enhances a customer's affective commitment. Similarly, in the banking industry, previous studies have demonstrated that customer satisfaction has an essential influence on customer commitment [88,89]. Likewise, in a study combining four services—retailing, banking, entertainment, and transport [90]—a strong link between a customer's affective commitment and satisfaction was shown. In line with these results, this study attempts to validate this relationship in the B2B context of the paint industry, so the following hypothesis is proposed:

**H6.** *Customer satisfaction has a positive impact on customer commitment in the B2B context.*

### 2.8. Satisfaction and Loyalty Intention

Previous studies have shown that customer satisfaction is an essential element of a company's strategy to achieve customer loyalty [29,91]. Clients tend to be more loyal, with a desire to build long-term relationships, when they have a high sense of achievement, as a result of the values of the company [42,92]. Organizational customer satisfaction represents the central determinant, which suggests different types of impacts on other variables and the assurance of a company's financial success [93]. Previous studies have shown that in the assessment of goods and services, customer satisfaction affects loyalty [94,95]. Loyal business customers are considered to have gone beyond the cost benefits and have been looking to create a deeper, more continuous organizational network based on brands or valuable experience. Also, customer satisfaction has been demonstrated to have a significant influence on customer loyalty to a courier service provider in a B2B context [96,97]. In the manufacturing sector, customer satisfaction has been exhibited to be an essential determinant of customer retention in a B2B context [95,98]. Therefore, there is no doubt that customer satisfaction is positively related to customer loyalty in the B2B context, so the following hypothesis is proposed:

**H7.** *Customer satisfaction has a positive impact on loyalty intention in the B2B context.*

### 2.9. Perceived Reputation and Customer Commitment

Scholars have paid more attention to the business reputation of most areas such as management, economics, sociology, and marketing [99]. In general, a company's reputation is conceptualized from an economic perspective as an expectation and an outsider's estimate of specific organizational attributes [100]. A commitment is a long-term desire for an exchange party to maintain an ongoing relationship with others [101,102]. In reference [103], the relevance of the current theories of B2B branding research in relation to customer perspective was investigated. The findings highlight that

B2B brand strategies and corporate reputation intensify trust, commitments, and brand credibility. In another study on the relative roles of supplier reputation, with a data survey of buyer companies [104], it was demonstrated that supplier reputation is significantly related to a buyer's affective commitment. Based on these previous findings, we expect that corporate reputation is greatly associated with business customer commitment in the paint industry, which leads to the next hypothesis:

**H8.** *Perceived reputation is positively associated with organizational customer commitment.*

#### 2.10. Customer Commitment and Loyalty Intention

Customer loyalty in a B2B context is also important to generate and sustain a long-term supplier value and to achieve business partner loyalty [105,106]. From a managerial prospect, manufacturers, providers, and suppliers need to comprehend the nature and circumstances of the business partners, build sustainable partnerships, and foster business customer loyalty for long-term success [97,105]. In an industrial setting, customer loyalty often aims to concentrate on long-term benefits and employ collaborative actions to strengthen the competitiveness of both partners and to reduce transaction costs [96].

After reviewing previous research around models of customer loyalty in B2B contexts, it was recognized that most prior studies concentrate on satisfaction, perceived quality, trust, perceived value, and commitment. It was also found that, in terms of determining the antecedents of business customer loyalty, results are inconsistent. Thus, the mentioned antecedents have not been comprehensively assimilated in a single model [105].

Participation is found before the development of commitments. The higher customer commitment, the greater likely they are to stay loyalty. Although commitment and loyalty are regarded closely connected structures, they are also considered as different [107]. Brand loyalty has an attitude factor [108]. According to this trend of debate, it is worth noting that commitment indicates brand loyalty, but that loyalty does not mean brand commitment. It implies that brand-loyal customers in terms of a behavioral basis can switch brands; notwithstanding this, customers who are committed to the brand, owing to their tough attitudes and beliefs, have no motivation to change brands [109]. In empirical studies, scholars have also illustrated that greater commitment increases loyalty in the B2B context [110,111]. Therefore, the following hypothesis is proposed:

**H9.** *Customer commitment has a positive impact on loyalty intention in the B2B context.*

This literature review illustrates a further need for theory, empirical evidence, and managerial implications regarding CSR in B2B markets. The previous studies shed light on the varying effects of CSR initiatives in manufacturing and service industries but have not provided a sufficient base for a comprehensive model of CSR in B2B markets. Figure 1 shows an integrated framework of the research model intended as a beginning point.

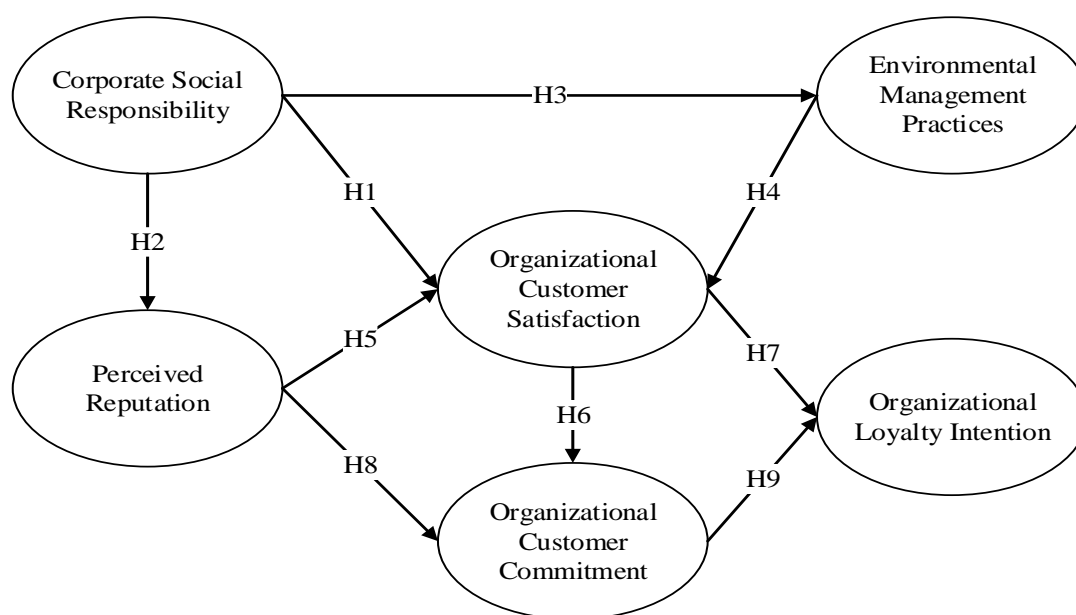


Figure 1. The research model.

### 3. Methodology

#### 3.1. Participants and Procedures

This paper aims to analyze the B2B partnership. Therefore, the target respondents are managers, who are working in project units or the purchasing departments of construction companies located in Ho Chi Minh City, Vietnam. These construction companies are organizational customers (business partners) of paint companies. The managers can make a purchasing decision or approve final proposals for paint choices for construction projects. We also conducted a group discussion with five managers of construction companies to clarify whether construction companies had a responsibility to select a paint product or not. They confirmed that, for big projects such as commercial centers or complex buildings, building contractors made purchasing decisions for materials, including paint products. For building private houses, contractors can make decisions on paint product choices or can suggest that the housing owners do. In reference [112], it is stated that companies in the construction industry are socially responsible due to their business field. They damage the fragile environment and lead to pollution or contribute to the protection of the environment, and they assure a favorable quality of life for the communities throughout maintaining economic and social progress. Thus, the respondents were appropriate targets for the survey.

In a B2B setting, manufacturers of industrial products have to understand that, in industrial buying decisions, buyers can communicate and share information about the suppliers. After a group discussion, we learned that project managers of construction companies in Vietnam have created a forum website where they can communicate their professional issues, and share experiences with construction technologies and new materials. Meanwhile, the suppliers of construction materials can communicate and introduce their products to potential buyers.

Project managers in construction companies in Vietnam have created a forum website to exchange information and provide an expanded marketplace within which buyers and suppliers can communicate directly. According to reference [113], the development and implementation of B2B marketplaces in the construction industry have created a business network for buyers and suppliers. Now they can obtain better information about which companies have a strong commitment to CSR.

Managers of construction companies have the necessary experience and knowledge to evaluate the CSR activities of paint companies (business partners). Specifically, we received significant support from the 1080 HCMC Consultant Center to obtain contact information on 327 construction companies



in Ho Chi Minh City (HCMC). Utilizing this information, we attempted to contact company managers to conduct the questionnaire survey from April 2018 to July 2018. They were asked to fill in a self-administered questionnaire on six constructs, in terms of perceived reputations, CSR, business customer satisfaction and commitment, EMPs, and partnership loyalty.

Overall, 327 questionnaires were distributed to correspondents from the list of construction companies with 280 surveys returned (approximately 86% response rate). However, there were only 269 usable surveys, and others contained missing information.

The demographic characteristics show that 57% (152 respondents) of the participants were female; 64% of participants were above 45 years old, and 31% of them were between 30 and 45 years old. Approximately 52% of the participants received a bachelor's degree, whereas 48% of them hold postgraduate degrees.

### 3.2. Measures

The measures were adapted from prior studies with a minor adjustment in a Vietnamese questionnaire to fit the research context in Vietnam. Particularly, 26 items were presenting six constructs including corporate social responsibility, EMPs, perceived reputation, organizational customer satisfaction, organizational customer commitment, and organizational loyalty intention. A 5-Likert scale [114] was applied to measure the variables as described in Appendix A Table A1. The scale ranges from 1 to 5, where 1: strongly disagree, 2: disagree, 3: neither agree or disagree, 4: agree, and 5: strongly agree. Appendix A Table A1 presented the measurement scale.

### 3.3. Analysis and Results

This paper used the partial least square–structural equation modeling (PLS-SEM) approach with support from SmartPLS 3.0 [115] to test the research hypotheses. PLS-SEM is an appropriate approach for analyzing a complicated model with many simultaneous relationships.

Table 1 presents most outer loadings as being greater than 0.7, which reinforces the reliability of the scale. The rule of thumb illustrates that the values of outer item loadings should equal to or greater than 0.7 [116]. The values of loadings are range from 0.4 to 0.7, hence, they should be considered for deleting only if their removal rises composite reliability (CR) or average variance extracted (AVE) [116]. To meet these thresholds, two items (EMP1 and EMP6) of environment management practices and the other two items (LI4 and LI5) of loyalty intention were eliminated due to low loading indicators. Cronbach's alpha and CR are evaluated to assess reliability as well as convergent validity, which are all higher than 0.6. Therefore, the results confirm the scales with proper internal reliability.

**Table 1.** Reliability and convergent validity.

Variables	Mean	SD	Factor Loading	Alpha	rho_A	CR	AVE
<i>Thresholds</i>				$\geq 0.6$	$\geq 0.7$	$\geq 0.7$	$\geq 0.5$
<i>Corporate Social Responsibility (CSR)</i>				0.895	0.897	0.927	0.760
CSR1	3.18	1.133	0.837				
CSR2	3.39	1.162	0.882				
CSR3	3.74	1.010	0.895				
CSR4	3.77	1.003	0.872				
<i>Environmental Management Practices (EMPs)</i>				0.834	0.855	0.888	0.651
EMP2	4.2	0.656	0.756				
EMP3	4.34	0.513	0.818				
EMP4	4.38	0.596	0.869				
EMP5	4.35	0.564	0.817				

Table 1. Cont.

Variables	Mean	SD	Factor	Alpha	rho_A	CR	AVE
			Loading				
<i>Organizational Customer Satisfaction (CS)</i>				0.828	0.841	0.885	0.659
CS1	4.13	0.915	0.841				
CS2	4.17	0.839	0.861				
CS3	4.29	0.694	0.804				
CS4	4.31	0.695	0.737				
<i>Perceived Reputation (PR)</i>				0.819	0.864	0.877	0.641
PR1	2.82	1.065	0.848				
PR2	3.52	1.108	0.800				
PR3	3.61	1.061	0.785				
PR4	3.81	0.972	0.768				
<i>Organizational Customer Commitment (CC)</i>				0.738	0.807	0.848	0.651
CC1	3.83	0.974	0.773				
CC2	3.64	0.963	0.754				
CC3	2.88	1.188	0.887				
<i>Organizational Loyalty Intention (LI)</i>				0.663	0.667	0.817	0.599
LI1	4.06	0.815	0.789				
LI2	3.02	0.851	0.810				
LI3	3.96	0.942	0.720				

Table 1 shows that AVEs are in an acceptable range from 0.599 to 0.760 (greater than the threshold of 0.5). In addition, rho\_A indicators are greater than 0.7, which helps consolidate the scale to ensure convergent and reliable values. Furthermore, Table 2 indicates that the values of discriminant validity are satisfied if the square root of the AVE surpasses the correlation between the latent variables in each couple [117]. Also, Table 3 shows that all Heterotrait–Monotrait ratios are less than 0.85 [118,119]. Thus, the above two different evaluation criteria affirm the scale of the model to ensure a discriminatory value.

Table 2. Discriminant validity (Formell and Lacker’s criterion).

		Formell and Lacker’s Criterion (FL)					
		1	2	3	4	5	6
1	Corporate Social Responsibility	0.872					
2	Organizational Customer Commitment	0.238	0.807				
3	Environmental Management Practices	0.147	0.115	0.816			
4	Organizational Loyalty Intention	0.079	0.337	0.008	0.774		
5	Perceived Reputation	0.208	−0.010	0.083	0.020	0.801	
6	Organizational Customer Satisfaction	0.479	0.414	0.072	0.257	0.137	0.812

Notes: Square root of AVE on diagonal; other numbers illustrate correlations.

Table 3. Discriminant validity (Heterotrait–Monotrait ratios).

		Formell and Lacker’s Criterion (FL)					
		1	2	3	4	5	6
1	Corporate Social Responsibility						
2	Customer Commitment	0.290					
3	Environmental Management Practices	0.165	0.166				
4	Loyalty Intention	0.176	0.459	0.070			
5	Perceived Reputation	0.229	0.178	0.105	0.139		
6	Customer Satisfaction	0.549	0.510	0.101	0.344	0.154	

Analytical outcomes of the structural model were conducted step by step according to the guidelines of reference [120]. The R-square values of customer commitment and EMPs were 0.176 and 0.022, respectively. Those of loyalty intention, perceived reputation, and customer satisfaction were 0.130, 0.03, and 0.231, respectively. Similarly, the f-square indicators were greater than 0. Therefore, these results support the model's predictive power in the form of forecasting outside the sample [120,121]. Moreover, an appropriate model fit was implemented through a standardized root-mean-square-residual (SRMR), and that SRMR value was 0.075 (less than the threshold of 0.08). This result helps confirm the overall PLS model fit [122].

The PLS-SEM's objective is to forecast rather than evaluate model fit and tries to build corresponding statistics that have been proven highly problematic [122]. Table 4 illustrates the estimated results. There are six out of nine hypotheses supported due to the p-value below 0.05 after running bootstrap with a sample of 3000. The findings demonstrate that CSR has the strongest impact on customer satisfaction, with an estimated coefficient of 0.473. The estimated results of customer satisfaction have the most substantial impact on actual customer satisfaction at a standardized-path-coefficient of 0.428. Finally, in return, customer commitment is positively associated with loyalty intention at an estimated result of 0.282. However, EMPs have no direct impact on customer satisfaction. In addition, perceived reputation has no effect on customer satisfaction and commitment.

**Table 4.** Estimated results.

Hypotheses		Estimates	p Values	Results
H1	CSR is positively related to organizational customer satisfaction.	0.473	0.000	Supported
H2	CSR has a positive impact on perceived reputation.	0.213	0.002	Supported
H3	CSR has a positive relationship with environmental management practices.	0.156	0.027	Supported
H4	Environmental management practices have a positive impact on organizational customer satisfaction.	0.003	0.992	Not supported
H5	Perceived reputation is positively associated with organizational customer satisfaction.	0.042	0.536	Not supported
H6	Organizational customer satisfaction has a positive impact on organizational customer commitment.	0.428	0.000	Supported
H7	Organizational customer satisfaction has a positive impact on organizational loyalty intention	0.143	0.031	Supported
H8	Perceived reputation is positively associated with organizational customer commitment.	−0.064	0.410	Not supported
H9	Organizational customer commitment has a positive impact on organizational loyalty intention.	0.282	0.000	Supported

#### 4. Discussion and Implications

One of the essential contributions of this paper is to confirm the validity of the hierarchy of effects that CSR would influence organizational customer satisfaction and perceived reputation positively. In line with prior studies, the results indicate that CSR plays a vital role in building a strong connection with customers by reinforcing customer satisfaction [40,42]. The findings provide more evidence to

support that CSR is considered a business philosophy that enhances brand value. The awareness and understanding of the importance of CSR are increasing, and overall buyers are more satisfied with paint brands involved in CSR activities [29]. Business customers will evaluate the company brand throughout its CSR activities [53]. It is clear that the perceived reputation of a company increases as they focus on CSR activities.

CSR has never been satisfactorily addressed in the academic and business practices in Vietnam. It is also evident that the level of expectations of stakeholders related to CSR is greater than the real CSR of companies in developing countries [123]. Results from this paper have many contributions to the field of CSR. In particular, the empirical results from this study have overcome some of the ambiguities in the encircling relationship between CSR and EMPs, and have extended the CSR document by integrating a framework that enables us to interpret how CSR can be linked to perceived reputation and customer satisfaction. From a practical standpoint, according to reference [124], the core values, attitudes, and perceptions of managers play an essential role in improving a company's environmental responsibility. The finding of a significant relationship between CSR and environmental practices is also consistent with reference [65]. Therefore, these findings improve the knowledge of executives of Vietnamese paint companies about the importance of CSR's role as a business strategy to create intangible assets, including its competitive edges such as sustainable paintings, reputation, and customer satisfaction. In general, these results show CSR promotes company activities directly by improving customer satisfaction and perceived reputation.

The increasing significance of EMPs in the paint industry has inspired researchers to seek the mechanisms that foster customer satisfaction. The findings demonstrate that EMPs do not have a direct impact on customer satisfaction. This finding is not in line with reference [79]. It was also indicated that paint companies with favorable reputations will not positively influence customer commitment or customer satisfaction. The target respondents were working in the project and purchasing departments of construction companies located in Ho Chi Minh City, Vietnam. These respondents indeed play an essential role in selecting paint products for the construction projects of their companies, and their decision is made mainly based on the requirement of reasonable prices. The criteria for paint selection from project owners are mainly based on price rather than product quality. There are other influence factors, such as payment terms, delivery schedules, and guarantee conditions. Indeed, businesses in Vietnam have been dealt with many challenges such as an inefficient capital market and weak enforcement of environmental law. Therefore, economic benefits are still a priority. There are minimal requirements concerning green products, and standards for EMPs in paint production are scarce. Consequently, the impact of EMPs on customer satisfaction is weakened when paint businesses in Vietnam only focus on short-term objectives instead of long-term ones for sustainability development. Furthermore, in reference [125], it is emphasized that attention to environmental issues and business practices are more common in developed countries than in developing countries, especially in terms of public awareness and government regulations.

Several important findings emerge. In line with prior studies, customer satisfaction has a consistently positive effect on customer commitment and loyalty intention [29,88,89,91]. Our results suggest that customer satisfaction represents the central determinant, which suggests different types of impacts on other variables and suggests the assurance of a company's financial success [93] by improving customer commitment and their loyalty [94,95]. Based on the findings, it is possible that customer commitment may be more relevant in the consumer evaluation process for loyal customers who are considered to have gone beyond cost benefits and who are more likely to seek opportunities for establishing a deeper, more continuous personal connection with a brand or experience. Hence, customer satisfaction plays an essential role in creating a passionate relationship between brand and customer, leading to loyalty intention [96,97,126].

We propose that it is vital for academics and practitioners to understand that customer satisfaction, as a process, arises from a combination of computational commitment, followed by the development of faith, participation, and ultimately emotional commitment. Therefore, managers are strongly

encouraged to pay attention to differentiating customer segments. They can take care of the broader customer base effectively in this way and develop appropriate market segmentation strategies.

Finally, there is clearly a need for generating a proactive approach to manage customer relationships, by which customers are effectively managed and supported from their initial transaction and the accumulated results for satisfaction and loyalty. Therefore, the development of policies and ongoing management programs that aim to foster productivity and customer–brand relationships need to be emphasized. For example, it would be reasonable to create engagement metrics from a model that assesses how a group’s customer base and each of its different segments engage with brands or services. This finding is also consistent with prior studies showing that commitment has a significant impact on loyalty intention in a B2B context [110,111].

## 5. Conclusions

This study aimed to investigate the relevance of CSR in the B2B context by analyzing the paint industry. It was proposed to identify how CSR can be incorporated with a business customer and how organizational loyalty intention is essential for EMPs, business customer satisfaction, and commitment. The findings show that CSR can be a beneficial business strategy for a paint company to achieve customer satisfaction, build its reputation, and stimulate environmental management activities. The results also demonstrate that business customer satisfaction plays a significantly less essential role in loyalty intention than in customer commitment. This leads to the remarkable managerial implication that business customers pay more attention to CSR when choosing paint products. However, it is not clear that EMPs satisfy business customers. Therefore, environmental programs only contribute a plus value in connecting with CSR and are not a decisive component. Nevertheless, CSR has been shown to strengthen the brand value and enhance customer loyalty.

## 6. Limitations

This study has some limitations. Firstly, one limitation needs to be noted to assist the reader in assessing the validity and transferability of the results. Measures of variables were based on the perceptions of managers; thus, the results would suffer from subjective bias. Our target respondents were construction managers in charge of project management or the purchasing departments in Ho Chi Minh City, Vietnam, so our findings only address one location, which reduces the generalizability across the spectrum of Vietnamese paint companies. To generalize these findings, a future study should utilize a wider sample of respondents. Specifically, the data collection should represent a greater diversity of nationalities. It would be recommended to investigate possible differences in consumers’ behavior from different nationalities.

It would also be a good idea to investigate various effects. Specifically, the questions addressed should focus on the mechanisms through which environmental practices improve customer satisfaction and loyalty intention. Although the selected variables explain some acceptable variance in customer commitment and loyalty intention, research should analyze other intermediary structures. For instance, in the Vietnamese context, the assessment of the impact of EMPs on customers is affected by several political constraints, by the environmental law, or by business practices. Therefore, a future study should integrate the effect of external factors (for example, the impact of the economy on EMPs), which is also a limitation of this research.

Finally, a systematic assessment of the effectiveness of the construction industry’s environmental performance is generally needed, i.e., evaluating their results in reducing harm to the environment or the cost savings achieved. Moreover, the use of better environmental practices, including the whole value chain of construction industry activities, should be considered.



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## Appendix A

**Table A1.** Measurement scale.

Variable	Code	Item	Adapted and Modified from Previous Studies
Corporate Social Responsibility	CSR1	The paint company helps charity groups to organize charitable activities.	[29,40]
	CSR2	The paint company implements charitable activities for the community.	
	CSR3	The paint company has the direction to support the community's development	
	CSR4	The paint company regards commitment to social responsibilities as a part of their business success.	
Environmental Management Practices	EMP1	The paint company participates in programs that target to protect and improve the environment.	[29,65]
	EMP2	The paint company joins in programs that advocate awareness of environment protection.	
	EMP3	The paint company pays attention to the negative impact that can occur at research and development stages, producing environmentally friendly paints that are odorless, without formaldehyde, etc.	
	EMP4	The paint company makes great efforts to reduce negative impacts on the environment during its production process.	
	EMP5	The paint company has a clear policy of environmental protection.	
	EMP6	The paint company complies with environmental protection policies.	
Organizational Customer Satisfaction	BCS1	I have good experiences with the paint products and the social activities of the paint company.	[29,44,127]
	BCS2	I believe choosing this product is the right decision.	
	BCS3	The paint product is suitable for the relevant construction projects.	
	BCS4	Besides the quality, I really like the additional services that the paint company offers my company	

Table A1. Cont.

Variable	Code	Item	Adapted and Modified from Previous Studies
Perceived Reputation	PR1	The reputation of a paint company increases if they commit to spending some of their profits to support the community.	[35,128]
	PR2	The paint company has a long history of contributing to the community in which they operate their business.	
	PR3	The reputation of a paint company improves if it is socially responsible.	
	PR4	The paint company contributes not only finance but also time to help the community.	
Organizational Customer Commitment	BCC1	I adhere to a paint brand name for emotional reasons.	[40,44]
	BCC2	It is hard to reject a paint brand that my company needs.	
	BCC3	I keep buying a paint brand if it helps my company meet its customer requirements.	
Organizational Loyalty Intention	PLI1	I will become a loyal partner of a paint brand if I feel satisfied with it.	[29,44,127]
	PLI2	A particular paint brand comes to mind as my first choice.	
	PLI3	I tend to make positive comments about good paint brands.	
	PLI4	I would introduce my favorite paint brand to customers of my company.	
	PLI5	When asked, I will recommend my favorite paint brand.	

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