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Does the Implementation of CSR Increase Employees' Organizational Citizenship Behavior in Resort Hotels?

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Abstract

The purpose of this study is to explore the impact relationship of corporate social responsibility (CSR) implementation on organizational citizenship behavior (OCB) among employees working in the hospitality and resort industry. Data was collected through a survey of 790 employees currently working at 29 resort hotels in the Central region of Vietnam, an emerging country in Asia. Partial least squares structural equation modeling (PLS-SEM) was used to analyze the research data and explore the relationships among the factors. The findings reveal that CSR practices in resort hotels directly influence OCB and indirectly affect it through the mediating roles of job satisfaction (JS) and affective commitment (AC). However, CSR has no direct impact on work-related stress (WS) or employees' AC. Additionally, JS positively impacts AC and enhances OCB, while WS diminishes both JS and OCB among employees. Furthermore, the results demonstrate that task significance (TS) moderates the relationships between AC and OCB, as well as WS and OCB.

Keywords: Corporate social responsibility; organizational citizenship behavior; affective commitment; job satisfaction; resorts

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Introduction

Organizational Citizenship Behavior (OCB) refers to employees' discretionary actions that go beyond formal job requirements and contribute to the overall success of the organization. These are voluntary, non-mandatory actions often not explicitly outlined in job descriptions, yet they positively impact the work environment and organizational performance, particularly within resort hotels. Examples of OCB include helping colleagues in need, actively contributing ideas for improving processes or service quality, participating in activities outside core job duties like organizing events or engaging in hotel-led volunteer work, and showing dedication and loyalty to the organization even in challenging situations, such as during the recent COVID-19 pandemic. OCB fosters teamwork, reduces conflict, and creates a positive work environment, thereby enhancing overall organizational performance. The study of OCB in the hospitality sector has garnered significant attention from researchers worldwide. Notably, there is considerable research examining the impact of CSR practices on employees' OCB, with prominent studies such as those He et al. (2019), Youn & Kim (2022) in China, Kunda et al. (2019), Boğan & Dedeoğlu (2020) in Turkey, Thomas & Albishri (2024) in India, Bello et al. (2017) in Malawi. In emerging countries like Vietnam, related studies include work by Luu (2017), Vu et al. (2024). Previous studies largely suggest that, through employees' perceptions and experiences, the implementation of CSR by hotels contributes to enhancing their OCB. However, the impact relationship between CSR and OCB is not purely direct; it also involves various mediating factors related to employees' psychology, emotions, and perceptions within the organization. These factors are diverse but fall into two opposing categories. On the positive side, they may include JS, AC, organizational commitment, organizational pride, organizational trust, knowledge-sharing behaviors, innovation capability, and workplace well-being. On the negative side, they may include WS, emotional exhaustion, and organizational cynicism. Previous research on this topic has addressed the mediating roles of the factors mentioned above. However, few studies have combined representative factors from both the positive and negative aspects of employees' perceptions or experiences in hotels. Moreover, studies that incorporate moderating factors within a PLS-SEM model are still relatively uncommon. Additionally, although many studies focus on the hospitality sector, research specifically on luxury resort hotels - a rapidly growing lodging model in emerging countries - remains limited. In light of these gaps, this study aims to measure the impact of CSR implementation on OCB through the mediating roles of AC, JS, and WS, as well as the moderating role of TS. The study's findings will contribute to theoretical diversity by using a PLS-SEM model with a 7-point Likert scale and will provide policy and management implications for stakeholders.

Literature review

In the hotel industry, numerous studies suggest that implementing CSR not only contributes to building a hotel's reputation, image, and credibility but also enhances employees' organizational citizenship behavior (OCB). Many recent notable studies affirm this positive relationship, including Boğan & Dedeoğlu (2020) in Turkey, Kim et al. (2017) in South Korea, Youn & Kim (2022) in China, as well as Luu (2017), Vu et al. (2024) in Vietnam. When a company commits to implementing CSR

within its organization, it positively impacts employee job satisfaction. This effect is particularly noticeable when the company prioritizes social welfare activities for employees and internal CSR practices (Dao Mong & Mai Thi, 2024). Studies by Wong &Gao (2014), Wong & Kim (2023) indicate that various CSR aspects - financial, ethical, legal, social, and environmental - directly influence JS, AC, OCB, environmental attitudes, and turnover intentions among hotel employees in the United States. Additionally, many studies suggest that implementing CSR in companies increases satisfaction, engagement, and impacts job performance for employees within the organization (Zientara et al., 2015). The study by Wong & Kim (2023) surveyed employees working in hotels in the United States and found that attitudes toward implementing CSR significantly impact organizational commitment and employee satisfaction. Furthermore, through these two mediating factors, CSR influences pro-environmental behavior, organizational citizenship behavior (OCB), and turnover intentions. Similarly, research by Zientara et al. (2015), which surveyed 412 employees working in hotels in Poland, also indicated that various components of CSR affect organizational commitment. Other studies, such as those by Lee & Kim (2013) in South Korea, Hofman & Newman (2013) in China, Tran et al. (2021) in Vietnam, have confirmed similar results. According to Meyer & Allen (1991), organizational commitment consists of three components: affective commitment, continuance commitment, and normative commitment. Perceptions of CSR and employee job stress symptoms have a negative and interrelated correlation. Additionally, symptoms of depression and stress directly and indirectly impact job satisfaction, organizational commitment, work-life balance, and turnover intentions (Svergun & Fairlie, 2020; Virador et al., 2023). The study by Kartika & Pienata (2020) in Indonesia's three-star hotels found that all three aspects of organizational commitment - affective commitment, normative commitment, and continuance commitment - have a positive and significant influence on employees' organizational citizenship behavior (OCB). Several other studies, such as those by Tan et al. (2019), Gamal et al. (2020) and Yeh (2019) demonstrate similar results.

Job satisfaction is always considered a factor that directly and positively influences employees' OCB in the hotel industry. When employees achieve this emotional state, they will voluntarily engage in behaviors that exceed the organization's expectations (Wong & Kim, 2023; Wong & Gao, 2014). Work-related stress is a negative psychological state that positively influences negative behaviors such as burnout, work-life imbalance, and turnover intentions. Additionally, this behavior has a detrimental impact on job satisfaction, quality of life, and OCB (Gamal et al., 2020; Yeh, 2019). Tran (2024)'s study in the hospitality industry in Vietnam indicates that job satisfaction is also an important component positively influencing affective commitment specifically, as well as overall organizational commitment among employees. Studies by Wong & Kim (2023), Wong & Gao (2014) completely agree with these findings. Work-related stress is a negative state affecting the physical and psychological well-being of employees. It results from an imbalance between job demands and job resources. When demands are high but resources are limited, stress increases, which in turn affects job satisfaction and work-life balance (Svergun & Fairlie, 2020; Virador et al., 2023). The perception of the task significance or the importance of work plays a crucial role in determining employees' effort and success within an organization. Many studies have considered this factor as a moderating variable that positively affects the relationship between CSR implementation and various aspects of employee behavior, motivation, or attitudes. For example, the study by Ong et al. (2018) suggests that the task significance moderates the relationship between CSR implementation and social motivation, thereby influencing employees' OCB. Similarly, the research by Yan et al. (2021) highlights the moderating role of this variable in the relationship between CSR implementation and employees' career development, as well as their psychological states such as AC, JS and WS. In the hospitality industry, the relationship between CSR and OCB is significantly mediated by JS, AC, and WS. When employees in an organization receive support and are satisfied with their work, their trust, attachment, and sense of obligation to be committed, emotionally, ethically, and long-term to the organization are likely to increase. Conversely, CSR implementation may often lead to heightened work stress for employees, which can negatively impact their JS and OCB, resulting in intentions to leave the organization or engage in actions that are detrimental to it (Wong & Gao, 2014; Wong & Kim, 2023, Vu et al., 2024). Meanwhile, the implementation of CSR can often lead to increased work stress for employees, which negatively impacts their JS and OCB. As a result, they may intend to leave the organization or engage in actions that are detrimental to it (Kimeli & Maru, 2012).
Based on this analysis, hypotheses are proposed as follows:

H1: CSR implementation in resort hotels positively impacts employees' OCB.
H2: CSR implementation in resort hotels positively impacts employees' JS.
H3: CSR implementation in resort hotels positively impacts employees' AC.
H4: CSR implementation in resort hotels negatively impacts employees' WS.
H5: Employees' AC in resort hotels positively impacts their OCB.
H6: Employees' JS in resort hotels positively impacts their OCB.
H7: Employees' WS in resort hotels negatively impacts their OCB.
H8: Employees' JS in resort hotels positively impacts their AC.
H9: Employees' WS in resort hotels negatively impacts their JS.
H10a: TS positively moderates the relationship between AC and OCB of employees in resort hotels.
H10b: TS positively moderates the relationship between JS and OCB of employees in resort hotels.
H10**c**: TS negatively moderates the relationship between WS and OCB of employees in resort hotels.
H11: CSR implementation indirectly affects OCB through the mediating roles of AC, JS, and WS.

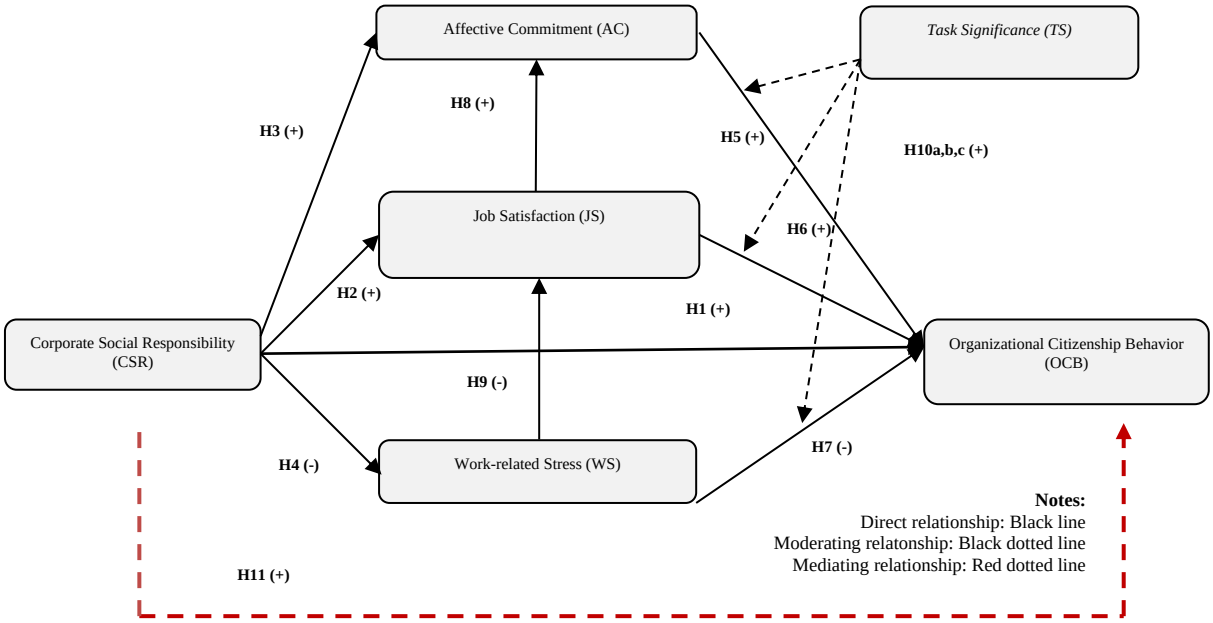


Figure 1. Theoretical research model and hypotheses
Source: Own elaboration

Research Methodology

The theoretical research model presented in Figure 1 is based on two central theories: social identity theory and social exchange theory, along with a review of previous studies related to the relationship between CSR implementation and OCB. The model includes one independent variable, three mediating variables, one dependent variable, and one moderating variable. The measurement scales for CSR and AC are adapted and developed from the research of Kim et al. (2017), scale for TS is derived from the studies of Kim et al. (2018), Morgeson & Humphrey (2006), and the scales for OCB and JS are taken from Wong et al. (2021), while the WS scale is based on Lovibond & Lovibond (1995). In this study, 7-point Likert scale was used (1 "strongly disagree" and 7 "strongly agree"), and the expected sample size for the survey should be five times the minimum sample size. The official questionnaire was designed based on the research scale with 27 observations presented in Table 1. It was developed in both printed form for direct distribution and as a Google Form for online surveys via the internet. Through consultations with experts, the research team decided to focus on the Central region of Vietnam as the study area. This region has the highest concentration of resorts in Vietnam, particularly in Quang Nam province and Da Nang city, which are home to UNESCO World Heritage sites and famous tourist destinations such as Hoi An, My Son, and Ba Na. With the introduction of the local Department of Tourism, the research team contacted and obtained consent to participate in the study from 29 different resorts, using their employee lists to randomly select samples for interviews. All employees participating in the study were made aware of the purpose and method for answering the questions in the survey questionnaire and were assured of the confidentiality of their information. From June 2024 to September 2024, 820 employees working at the 29 resorts (15 in Da Nang city and 14 in Quang Nam province) participated in the survey. After entering the data into SPSS software and reviewing the information, 30 responses were discarded due to incomplete and invalid information (accounting for 3.7% of the total responses). Ultimately, 790 valid responses were processed and analyzed using SmartPLS 4.0.

Results

Evaluation of measurement model

To evaluate the structural model using SmartPLS, according to Hair et al. (2014) the measurement model is assessed through reliability, convergent validity, and discriminant validity of the measurement constructs in the model. According to Table 1, the outer loading coefficients for the 27 observations in the model range from 0.786 to 0.8883, which is greater than 0.7. The Cronbach's Alpha (CA) coefficients range from 0.864 to 0.895, exceeding the threshold of 0.6, while the Composite Reliability (C.R) values range from 0.866 to 0.896, which is also greater than 0.7. Therefore, the measurement scales meet the reliability standards set by Hu & Bentler (1999). Meanwhile, the Average Variance Extracted (AVE) values for the scales range from 0.648 to 0.761, which is greater than 0.5, indicating that the scales achieve convergent validity according to the standards of Fornell & Larcker (1981). To evaluate the discriminant validity of the measurement scales, the criterion set by Henseler et al. (2015) states that the HTMT ratio must be less than 0.85. The results show that the HTMT coefficients between all variable

pairs ranging from 0.028 - 0.526 are below 0.85. Therefore, it can be concluded that the measurement scales achieve discriminant validity.

Table 1. Research scales and testing of reliability, convergent validity

Research Scales	Items	Outer Loading	Mean	CA	C.R	AVE
Legal CSR	CSR1	0.829	4.557	0.864	0.866	0.648
Ethical CSR	CSR2	0.790	4.538			
Philanthropic CSR	CSR3	0.786	4.548			
Economic CSR	CSR4	0.804	4.511			
Evironment CSR	CSR5	0.814	4.489			
'I feel like 'part of the family' at this hotel'	AC1	0.852	3.972	0.882	0.882	0.739
'I feel 'emotionally attached' to this hotel'	AC2	0.862	3.975			
'I feel a strong sense of belonging to this hotel'	AC3	0.866	3.968			
'I am willing to put in an effort beyond normal for this hotel'	AC4	0.858	3.962			
'I am enthusiastic about my job in this hotel, given that it implements CSR activities'	JS1	0.856	4.744	0.895	0.896	0.761
'I am happy to work for this hotel, given that it implements CSR activities'	JS2	0.883	4.754			
'I feel a great sense of personal satisfaction with this hotel, given that it implements CSR activities'	JS3	0.874	4.785			
'I am satisfied with my present line of work in this hotel, given that it implements CSR activities'	JS4	0.877	4.786			
'I tended to over-react to situations'	WS1	0.839	4.587	0.868	0.871	0.716
'I found it difficult to tolerate interruptions to what I was doing'	WS2	0.860	4.642			
'I was in a state of nervous tension'	WS3	0.856	4.613			
'I found it hard to calm down after something upset me'	WS4	0.829	4.596			
'In this hotel, I make suggestions to improve work procedures'	OCB1	0.812	4.772	0.877	0.877	0.670
'In this hotel, I am willing to speak up when a policy does not contribute to the goals of my department'	OCB2	0.825	4.780			
'In this hotel, I volunteer to do things for my colleagues'	OCB3	0.801	4.811			
'In this hotel, I help my colleagues to learn and execute a certain work'	OCB4	0.811	4.827			
'In this hotel, I often participate in activities outside of work'	OCB5	0.842	4.815			
'The results of my job are likely to significantly affect the lives of other people'	TS1	0.836	3.925	0.892	0.893	0.698
'My job itself is very significant and important in the broader scheme of things'	TS2	0.819	3.965			
'My job has a large impact on people outside this hotel'	TS3	0.839	3.943			
'My work performed on the job has a significant impact on people outside this hotel'	TS4	0.843	3.916			
'My job provides opportunities to substantially improve the welfare of customers'	TS5	0.840	3.924			

PLS-SEM structural model evaluation

To evaluate the linear structural model using PLS-SEM, it is essential to check for multicollinearity, assess the model's fit with the actual data collected, and evaluate the model's predictive ability. Typically, indicators such as Inner VIF should be less than 3 (Hu & Bentler, 1999). Additionally, higher R^2 (accuracy of prediction) and Q^2 (relevance of prediction) values indicate that the model is significantly explained by the constructed factors (Hair et al., 2019). As shown in Table 3, the Inner VIF coefficients range from 1.000 to 1.462, all of which are below 3. This indicates that the model does not violate multicollinearity and aligns well with the data collected. The R^2 values for the AC, OCB, JS, and WS models are 0.179, 0.428, 0.159, and 0.004, respectively. This indicates that 42.8% of OCB is influenced by the factors constructed in the model (Table 2). Meanwhile, the f^2 coefficient indicates the level of impact between the variables. Specifically, with $f^2 < 0.02$, the impact is extremely small or negligible; $0.02 \leq f^2 \leq 0.15$ indicates a small impact; $0.15 \leq f^2 \leq 0.35$ indicates a medium impact; and $f^2 \geq 0.35$ indicates a large impact (Cohen, 1988). According to the f^2 results shown in Table 3, the impact relationships between CSR and Affective Commitment, as well as CSR and Work Stress, are not statistically significant.

Table 2. Results of structural model evaluation

Constructs/ Path	R^2	R^2 adjusted	Q^2
AC	0.179	0.177	0.131
OCB	0.428	0.422	0.282
JS	0.159	0.157	0.119
WS	0.004	0.002	0.002

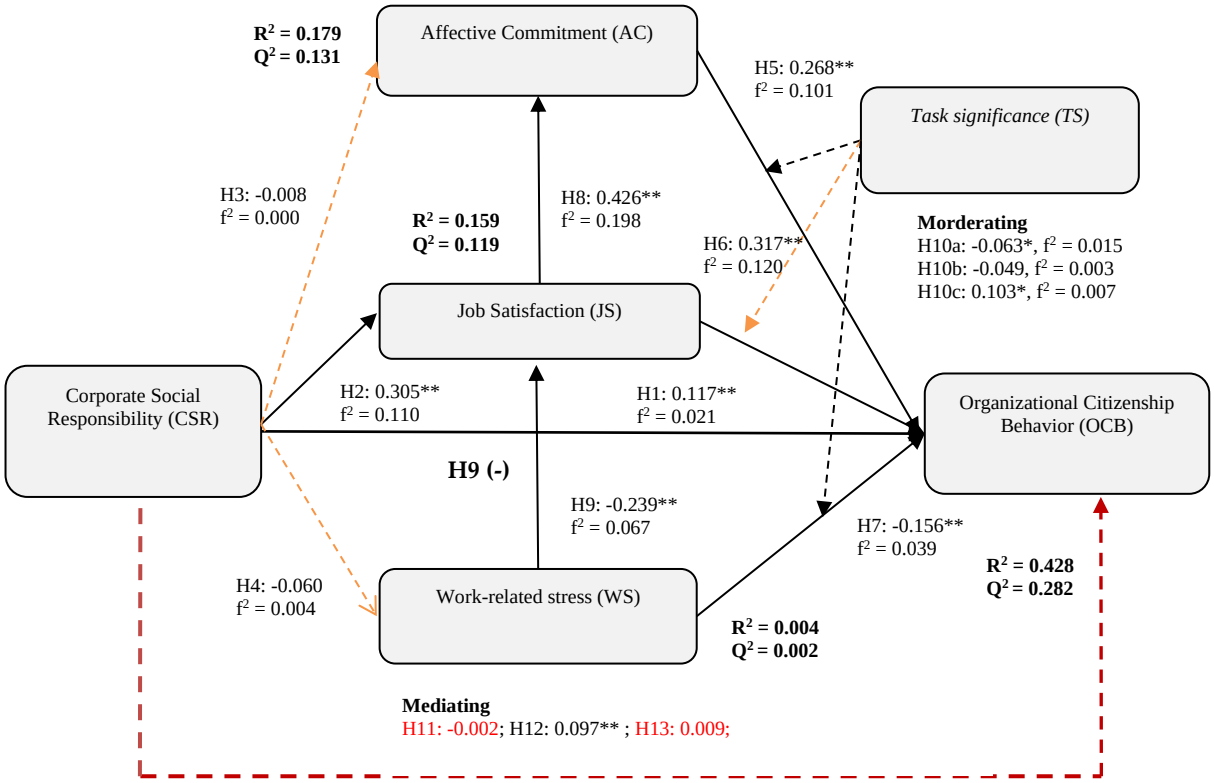
To test the direct and indirect impact relationships through the research hypotheses, path coefficients and p-values are used for evaluation. Furthermore, to extend the research findings to the broader population, the model should undergo a reliability assessment using the Bootstrap method with a resampling size of 5,000 observations (Hair et al., 2014). The results of the hypothesis testing are presented in Table 3, 4 and Figure 2 as follows:

Table 3. Testing direct impact relationships

Path	Hypo_thesis	Original sample	Standard deviation	P values	Inner VIF	f^2	Confidence interval		Decision
							2.5%	97.5%	
AC -> OCB	H5	0.268	0.035	0.000	1.245	0.101	0.200	0.336	Accept
CSR -> AC	H3	-0.008	0.035	0.813	1.114	0.000	-0.076	0.061	Reject
CSR -> OCB	H1	0.117	0.034	0.001	1.128	0.021	0.050	0.183	Accept
CSR -> JS	H2	0.305	0.031	0.000	1.004	0.110	0.244	0.368	Accept
CSR -> WS	H4	-0.060	0.036	0.093	1.000	0.004	-0.130	0.009	Reject
JS -> AC	H8	0.426	0.032	0.000	1.114	0.198	0.361	0.488	Accept
JS -> OCB	H6	0.317	0.028	0.000	1.462	0.120	0.259	0.372	Accept
WS -> OCB	H7	-0.156	0.031	0.000	1.099	0.039	-0.216	-0.095	Accept
WS -> JS	H9	-0.239	0.036	0.000	1.004	0.067	-0.308	-0.167	Accept
TS x WS -> OCB	H10c	-0.063	0.030	0.038	1.115	0.007	-0.120	-0.002	Accept
TS x AC -> OCB	H10a	0.103	0.035	0.003	1.204	0.015	0.032	0.168	Accept
TS x JS -> OCB	H10b	-0.049	0.030	0.105	1.299	0.003	-0.110	0.009	Reject

Table 4. Testing indirect impact relationships

Path	Original sample	Standard deviation	P values	Confidence interval		Decision
				2.5%	97.5%	
CSR -> JS -> AC -> OCB	0.035	0.007	0.000	0.023	0.049	Accept
CSR -> WS -> JS -> AC	0.006	0.004	0.121	-0.001	0.014	Reject
WS -> JS -> AC -> OCB	-0.027	0.006	0.000	-0.041	-0.016	Accept
CSR -> WS -> OCB	0.009	0.006	0.122	-0.001	0.022	Reject
WS -> JS -> AC	-0.102	0.019	0.000	-0.142	-0.067	Accept
WS -> JS -> OCB	-0.076	0.014	0.000	-0.104	-0.049	Accept
CSR -> AC -> OCB	-0.002	0.009	0.814	-0.021	0.017	Reject
CSR -> JS -> OCB	0.097	0.013	0.000	0.073	0.123	Accept
JS -> AC -> OCB	0.114	0.018	0.000	0.080	0.150	Accept
CSR -> JS -> AC	0.130	0.017	0.000	0.098	0.163	Accept
CSR -> WS -> JS -> AC -> OCB	0.002	0.001	0.140	0.000	0.004	Reject
CSR -> WS -> JS -> OCB	0.005	0.003	0.117	-0.001	0.011	Reject
CSR -> WS -> JS	0.014	0.009	0.112	-0.002	0.033	Reject



Notes:
Direct relationship: Black line; Not sigfinance relationship: Organce dotted line
Moderating relatonship : Black dotted line; Mediating relationship: Red dotted line
**p<0.01; *p<0.05

Figure 2. PLS-SEM structural model testing results
Source: Own elaboration

The results presented in Table 3, 4 and Figure 2 show that the implementation of CSR contributes to increasing employees' OCB in resort hotels directly (β = 0.117**, f2 = 0.021). Additionally, CSR also impacts OCB through the mediating roles of JS, AC, and WS via the relationships CSR -> JS -> AC -> OCB (β = 0.035**), CSR -> JS -> OCB (β = 0.097**), JS -> AC -> OCB (β = 0.114**), CSR -> JS -> AC (β = 0.130**), WS -> JS -> AC (β = -0.102**), and WS -> JS -> OCB (β = -0.076**). Meanwhile, the relationships between CSR and AC, as well as CSR and WS, are not statistically significant, with p-values of 0.813 and 0.093, respectively, both greater than 0.05. This means that the implementation of CSR is not a direct cause of job stress and employees' affective commitment to the hotel. Moreover, other direct relationships between CSR and JS, JS and AC, AC and OCB, and JS and OCB all show positive and significant impacts. In contrast, the relationships between WS and JS, as well as WS and OCB, demonstrate negative impacts that are significant. Additionally, regarding the moderating relationships, only 2 out of 3 relationships are statistically significant. Specifically, task significance has positively moderated the relationship between AC and OCB (β = 0.103*). In other words, the link between AC and OCB intensifies for employees who grasp the

significance of the work they carry out. Similarly, task significance is a factor that negatively moderates the relationship between WS and OCB (β = -0.063*).

Discussion

Thus, the results of the analysis above indicate that, for resort hotels, employees' perceptions of CSR implementation contribute to increasing OCB both directly and indirectly through the roles of JS and AC. This finding aligns closely with many previous studies conducted by other authors in various countries, such as the research by Boğan & Dedeoğlu (2020), Kim et al. (2017), Youn & Kim (2022), Luu (2017), Vu et al. (2024), Wong & Kim (2023), Wong et al. (2021). The difference between the results of this study and some other studies is that the implementation of CSR does not have a direct impact on increasing AC or WS. This indicates that for resorts in Vietnam today, the implementation of CSR has become an important factor in building brand image and attracting sustainable customers. CSR allows resorts to demonstrate their commitment to environmental protection, community development, and ensuring the rights of both employees and customers. CSR focuses on employees, including policies on wages, benefits, and safe, healthy working conditions. This not only ensures a better quality of life for employees but also creates a positive working environment, helping them feel more secure and motivated in their work. Training and skill development programs for employees also help them enhance their qualifications and strengthen their capacity to meet the demands of the modern tourism industry. Furthermore, CSR aims to create advancement opportunities and recognize employee contributions, helping them feel like an important part of the business. When employees are cared for, they will have higher motivation and satisfaction, greater AC, and engage in more helpful OCB, which contributes to enhancing service quality and business results at the resort, creating positive experiences for customers. Thus, effective CSR implementation not only benefits the community but also fosters cohesion and sustainable development among employees in the tourism sector. To enhance AC, JS, and OCB while minimizing WS, resorts can implement several CSR strategies focused on mental health and the working environment. First, creating a friendly and supportive work environment is essential. Resorts can organize stress management programs, such as yoga sessions, meditation, or provide dedicated relaxation spaces for employees. This helps employees alleviate stress, improve their mental health, and thus fosters satisfaction and attachment to their work. Next, resorts can implement recognition and reward programs for employees' positive contributions, helping them feel valued and acknowledged. For instance, they can hold monthly employee appreciation ceremonies or encourage organizational citizenship behavior by recognizing individuals who actively support their colleagues or contribute to the community. This not only boosts morale but also strengthens employees' AC to the organization. Additionally, providing training and professional development opportunities for employees is crucial. Training not only enhances skills and boosts their confidence but also effectively reduces job pressure by equipping them with the necessary knowledge and practical skills. Finally, resorts can adopt flexible work policies, enabling employees to balance their work and personal lives. A flexible work schedule or allowing remote work when suitable or based on specific job positions can help reduce WS and improve JS. Meanwhile, to help employees understand the significance of their tasks, managers at resorts can implement several solutions to convey the value and impact of each duty. First, it is essential to regularly hold meetings or workshops to share the importance of each role in providing an excellent customer experience. In these sessions, illustrating how every job - from housekeeping to restaurant service - contributes to customer satisfaction will help employees recognize the value of their work. This will make employees feel more comfortable with their jobs, enhance their AC, reduce WS and thus lead to greater contributions to the hotel through OCB. This study has limitations, as it only surveyed employees at 29 resorts in the Central region of Vietnam using a convenience sampling method. Increasing the scale of the resorts and the number of employees participating in the survey based on a broader research scope will help provide more comprehensive data. Additionally, there are many other factors related to employees that play a mediating role in the relationship between CSR and OCB, both positively and negatively. The selection of certain factors (AC, JS, WS) as typical representatives based on theoretical frameworks and expert interviews remains somewhat subjective. Moreover, the PLS-SEM models applied in this research are only first-order models; further exploration of the relationships between the components constituting CSR implementation (legal, ethical, charitable, economic, environmental) and OCB through an enhanced PLS-SEM model is needed. These represent directions for future research.

Conclusion

The study is designed to explore the impact relationship between CSR and OCB both directly and indirectly through the mediating roles of AC, JS, and WS, as well as the moderating role of TS. The research context is set in resorts in the Central region of Vietnam, with the survey population being employees working there. Based on the data collected from the survey, the PLS-SEM model is utilized for analysis, revealing that the implementation of CSR positively enhances employee OCB within the organization both directly and indirectly through the mediating roles of AC and JS. Additionally, TS moderates the relationship between AC and OCB, as well as between WS and OCB. Conversely, the research results indicate that CSR implementation in hotels does not directly enhance Affective Commitment and does not negatively impact employee job stress. This also provides further empirical evidence that, in their sustainable development, resorts in particular and other types of hotels in general in emerging countries like Vietnam must implement CSR as a mandatory activity to continuously improve business efficiency, build brand reputation with customers, and contribute to enhancing employee attachment, loyalty, and helpful behaviors toward the organization.

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