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The measurement scale of determining organizational effectiveness through the intermediary role of organizational engagement and creative behavior in for small and medium-sized enterprises in Ho Chi Minh City, Vietnam

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Abstract

Few years recently, interest in social responsibility is growing, especially in terms of assessing the risks of overseas investment and the negative impact of industrial development on the environment and society. Globalization is promoting social responsibility in developing countries and requires cooperation to solve social and environmental problems. Small and medium-sized enterprises play an important role in the economy, but do not pay special attention to corporate social responsibility. Therefore, it is necessary to carry out research to propose policies to improve their performance through corporate social responsibility, especially in the context of corporate social responsibility, which brings competitive advantages to enterprises and is receiving the attention of large enterprises. The goal of the article is to present a scale to determine the impact of factors affecting the performance of small and medium-sized enterprises using quantitative methods. Specifically, the author will propose a research model based on inheriting the research results of related studies. From the initially proposed model, the author implemented a quantitative method using survey techniques and interviews with experts to clarify the research model and adjust the preliminary scale; The survey subjects were 42 small and medium-sized enterprise owners, CEOs/administrators, financial directors/chief accountants as well as sales department heads in Ho Chi Minh city. The model of this article can become the basis for further quantitative research to help enterprises determine enterprise strategies that are more suitable for their products. Quantitative analysis tools proposed by the author include: Cronbach's Alpha coefficient and exploratory factor analysis (EFA).

Keywords: Social responsibility, organizational engagement, creative behavior at work, organizational effectiveness, cronbach's alpha, exploratory factor analysis

1. Introduction

Most studies have analyzed the cause-and-effect relationship between corporate social responsibility and organizational effectiveness, in addition to the intermediary components that impact this relationship such as business benefits. However, these studies have not paid attention to creative behaviors at work in the relationship between corporate social responsibility and organizational effectiveness. The author realizes that this is a research gap, so he will analyze it in more depth to clarify the implications of this issue. Some studies include Mehralian (2016) ^[13], Hoang Thi Thanh Huong (2015) ^[7], Chau Thi Le Duyen and colleagues (2019) ^[3].

The author finds that studies related to corporate social responsibility activities only highlight the influence of one or a few intermediate variables, for example, organizational commitment, welfare or knowledge management as researched by Mensah (2017) ^[14], Le Thanh Tiep (2018) ^[10], Chau Thi Le Duyen *et al.* (2019) ^[3], Latif *et al.* (2020) ^[9]. The author assesses that corporate social responsibility activities may also be influenced in a comprehensive way by the above-mentioned intermediary components, so he determines that this is also a blank point that needs to be analyzed in this case. Finally, the author has not found any related research that really addresses creative behavior in enterprises' corporate social responsibility activities, so this is also a gap and it is necessary to add this factor to the research model.

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The above reasons are the reasons for the author to conduct research to determine a research model and research scale to evaluate the influence of corporate social responsibility on organizational effectiveness through the intermediary component of organizational engagement and creative behavior at work, specific research on small and medium-sized enterprises in Ho Chi Minh City.

2. Theoretical basis and literature review

Carroll (1991) [2] expanded corporate social responsibility to include economic, legal, ethical and social responsibilities. Moon and Matten (2004) [12] emphasize enterprise ethics, philanthropy, sustainable development and environmental management. Turker (2008) [21] defines corporate social responsibility as actions that provide positive feedback from stakeholders that go beyond economic benefits, classify stakeholders into society, environment, next generation, NGOs, employees, consumers and government. Vitaliano (2010) [23] defines corporate social responsibility as voluntary initiatives aimed at improving social or environmental conditions emphasizes the importance that stakeholders place on social responsibility related to social, environmental, human rights and gender issues, which often takes precedence over economic benefits for the organization and its shareholders. There have been many definitions as well as components of corporate social responsibility mentioned and analyzed by authors such as Moon and Matten (2004) [12], Turker (2008) [21], Vitaliano (2010) [23]. However, the author appreciates the comprehensiveness as well as the applicability and popularization of Carroll's (1991) [2] components. Organizational engagement is a strong absorption and commitment to an organization's goals and values (Mowday *et al.*, 1979; 1982) [15]. It includes employee loyalty, identification and effort, which plays an important role in human resource management; evaluated by components

such as emotional, ethical and retention. Allen and Meyer (2004) [1] concluded that engagement is a psychological state that brings individuals into the organization and has received support from other researchers. It also includes aspects such as employee effort, loyalty and pride (Tran Kim Dung, 2009) [22]. Due to the lack of consensus in defining the concept of engagement, there are certain differences in the ways to measure this concept.

Based on previous definitions of creative behavior by authors such as Janssen (2000) [8], Shalley and Gilson (2004) [20], Ramamoorthy and Flood (2005) [17], Mura *et al.* (2012) [16] the author defines creative behavior at work as the process of finding, developing and applying new ideas into practice, creating value for the organization. The stages include idea exploration, idea development, defense, and implementation. This depends on the organizational environment, job characteristics and personality of each employee. Leadership is important to encourage innovation and build a supportive culture.

Organizational effectiveness has always been a key construct in research and management. Gavrea and colleagues (2011) [5] emphasize continuous performance as central to all organizations, helping them to grow. Ho (2008) [6] defines organizational effectiveness as the degree to which an organization achieves its goals. Hagel and colleagues (2010) [24] measure enterprise efficiency through return on sales (ROS) ratio, an indicator that indicates the effectiveness of enterprise operations. Liu and colleagues (2011) [11] suggest using the return on assets (ROA) ratio to evaluate enterprise performance, indicating the level of profit generation from investment assets. Saad and Patel (2006) [19], Rosli (2011) [18] recommend using the ROS ratio to evaluate enterprise performance in small and medium-sized enterprises with small assets, because it reflects the ratio of net profit to revenue of the organization. The results of the literature review are presented in Table 1.

Table 1: Summary of related studies

S. No.	Authors	Influential factors
The relationship between social responsibility and business benefits and organizational effectiveness		
1	Zahra and LaTour (1987) [25]. The relationship between CSR and Organizational Effectiveness.	Government regulation of enterprise, duty to the public, material greed, optimism about economic prospects and social engagement of enterprise, philanthropy, ecological policy, ethical standards, and religious awareness.
2	Hoang Thi Thanh Huong (2015) [7]. Research on applying CSR strategies in Vietnamese SMEs, case study of the garment industry.	Leadership, environment, competition and macro environment.
3	Chau Thi Le Duyen (2019) [3]. The impact of CSR practice results on enterprise performance of enterprises listed on the Vietnam stock exchange.	Earnings per share ratio, payables turnover index, product responsibility, number of social activities organized during the year and human resource Return on Investment (ROI).
4	Mehralian (2016) [13] studied how CSR and Total Quality Management (TQM) impact Organizational Effectiveness through the Balanced Scorecard.	CSR affects the intermediate factor Total Quality Management (TQM) and positively affects organizational effectiveness. Improve Organizational Effectiveness through integrating CSR into stakeholder operations.
5	Mensah (2017) [14]. The impact of CSR on employee commitment to organizations in Ghana.	- Cooperate social responsibility CSR affects employee commitment. - Benefits affect employee commitment. - Employee commitment positively affects organizational development.
6	Kim <i>et al</i> (2018) [26] examined how CSR affects employee attitudes in Korean enterprises.	Social responsibility, work contribution, perceived organizational support (welfare) positively influence employees' organizational commitment.
7	Latif and colleagues (2020) [9] studied the mediating role of quality control circle (QCC) on the relationship between CSR and organizational effectiveness.	Social Responsibility (Economic, Legal, Ethical, Custom) and Quality Clusters (Consistency, Effectiveness, Commitment, Performance) influence organizational effectiveness.
8	Chau Thi Le Duyen (2014) [27]. The relationship between CSR, business benefits and corporate financial performance in Can Tho City.	Social responsibility (environment, employees, customers, suppliers, community) impacts business benefits (Access to capital, employee attraction, reputation and customer attraction) and enterprise interests affect

		financial performance.
9	Nguyen Hong Ha (2016). The impact of CSR on customer loyalty, the case of animal feed enterprises in the North, Vietnam.	CSR affects intermediate variables: Customer satisfaction, trust and relationships with individuals. These intermediate variables then impact customer loyalty.
10	Chau Thi Le Duyen and Nguyen Pham Tuyet Anh (2019) [3]. The relationship between CSR and performance of enterprises in the Mekong Delta.	CSR has a positive influence on enterprise results. Enterprise results have a positive impact on operational efficiency. In addition, leadership is also an impact factor on performance.
The relationship between creative behavior and organizational effectiveness		
11	Ling (2019) [28] examined the influence of CSR and knowledge management on Organizational Effectiveness in Taiwan.	Social responsibility influences and regulates knowledge management activities; Both of these factors have a positive influence on organizational effectiveness.
12	Mura and colleagues (2012) [16] studied the aspects of knowledge resources with creative behavior and knowledge sharing behavior among employees working at health organizations in Italy.	Knowledge resources benefit creative behavior through knowledge sharing among employees.
The relationship between organizational engagement and organizational effectiveness.		
13	Ali (2010) [29] interacts between CSR, organizational commitment to employees and organizational effectiveness.	CSR has a positive impact on employees' organizational commitment as well as impacting organizational effectiveness.
14	Le Thanh Tiep (2018) [10]. The impact of CSR and employee engagement on the performance of Southern, Vietnamese enterprises.	Social responsibility (government, stakeholders, employees, customers), employee engagement (emotional, to sustain life, ethical) impacts organizational identification; as well as enterprise effectiveness.

(Source: Author's compilation, 2023)

3. Research gaps and models

3.1 Research gap

Based on the results in table 1, it can be seen that the majority of studies have analyzed the cause-and-effect relationship between corporate social responsibility and organizational effectiveness. Besides, there are intermediary components that impact this relationship such as business benefits. These previous studies mainly used questionnaire survey techniques to collect data sources and apply SEM models to analyze results. However, these studies have not paid attention to creative behaviors at work in the relationship between corporate social responsibility and organizational effectiveness. The author realizes that this is a research gap, so he will analyze it in more depth to clarify the implications of this issue. Some studies include Mehralian (2016) [13], Hoang Thi Thanh Huong (2015) [7], Chau Thi Le Duyen and colleagues (2019) [3].

The author finds that studies related to corporate social responsibility activities only highlight the influence of one or a few intermediate variables, for example, organizational commitment, welfare or knowledge management as researched by Mensah (2017) [14], Le Thanh Tiep (2018) [10], Chau Thi Le Duyen *et al.* (2019) [3], Latif *et al.* (2020) [9].

The author assesses that corporate social responsibility activities may also be influenced in a comprehensive way by the above-mentioned intermediary components, so he determines that this is also a blank point that needs to be analyzed in this case. Finally, the author has not found any related research that actually addresses creative behavior in enterprises' corporate social responsibility activities, so this is also a gap, and this factor needs to be added to the research model.

The above reasons are the reasons for the author to conduct research to develop a research scale related to the impact of corporate social responsibility on organizational effectiveness through the intermediary component of organizational engagement and creative behavior at work, specific research on small and medium-sized enterprises in Ho Chi Minh city.

3.2 Research models

Based on the theoretical basis, literature review and especially based on the gaps that exist in previous studies, the author proposes a model for small and medium-sized enterprises as shown in Figure 1.

Table 2: Descriptive statistics of survey subjects' positions

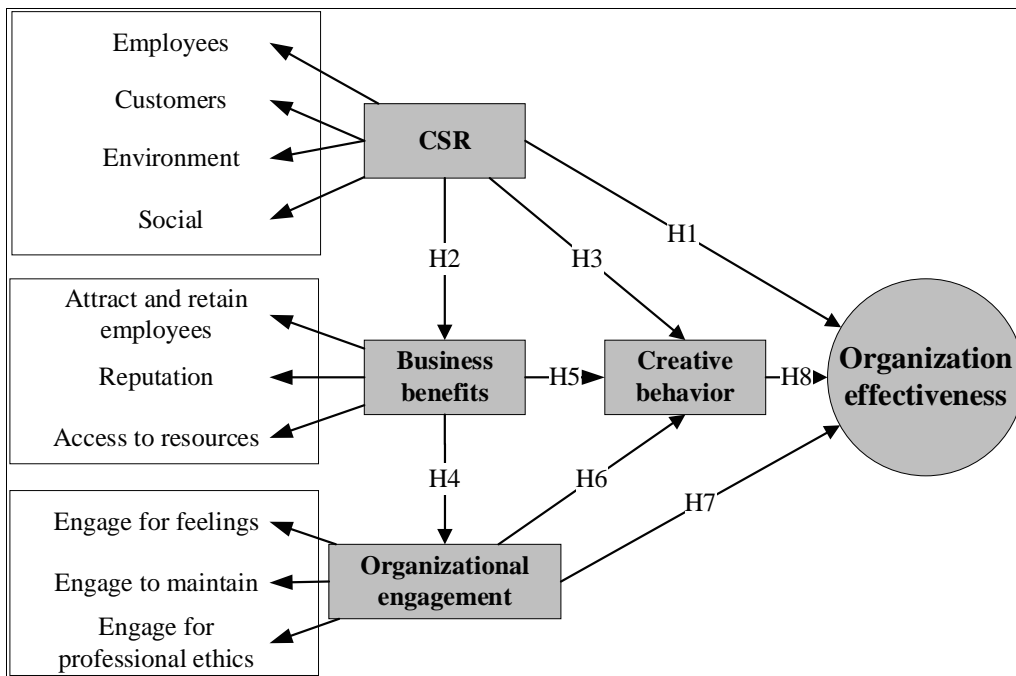
Component group	Frequency	Percent (%)	Cumulative percentage (%)
Enterprise owner	18	42,9	42,9
CEO/administrator	6	14,3	57,1
Chief financial officer/chief accountant	10	23,8	81,0
Sales manager	7	16,7	97,6
Other	1	2,4	100,0
Total	42	100,0	

(Source: Author's compilation, 2023)

Table 3: Descriptive statistics for the gender of enterprise owners

Component group	Frequency	Percent (%)	Cumulative percentage (%)
Male	29	69,0	69,0
Female	13	31,0	100,0
Total	42	100,0	

(Source: Author's compilation, 2023)



(Source: Author proposed, 2023)

Fig 1: General model of factors affecting organizational effectiveness

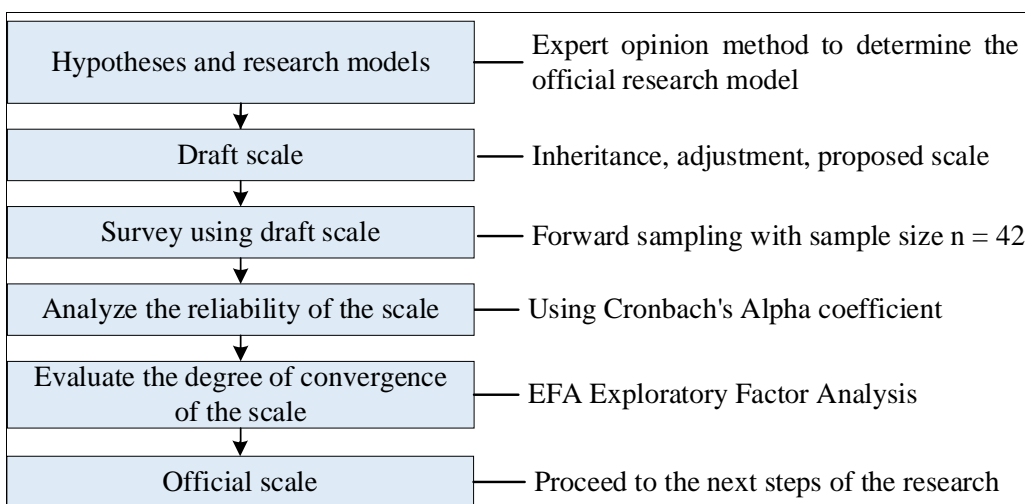
4. Research Methods

The proposed research model will be sent to experts for advice. The consultation is organized in the form of a discussion to collect personal opinions. The result obtained is a formal research model, with or without changes in factors, components as well as relationships between factors. The research model for this study is proposed as presented in Figure 1.

Suitable experts to conduct interviews for this study include small and medium-sized enterprise owners, CEOs/administrators, chief financial officers/chief accountants, and directors/heads of sales at small and medium-sized enterprises. Next, the author continues to rely on the help of these experts to conduct interviews to review the content and tone of the preliminary sample content. The content of the preliminary sample is selected by the author through the process of reviewing related research documents

along with suggestions from the author's own research and working ability. The result of this adjustment process forms a preliminary adjustment sample.

Based on the preliminary adjustment sample, the author collects primary data with a number of 331 small and medium-sized enterprise owners, CEOs/administrators, financial directors/chief accountants, and directors/heads of sales at small and medium-sized enterprises. The sampling method here is a non-probability method, a form of convenience sampling. The goal of this preliminary sampling is to verify and calibrate the sample. Collected data were coded, filtered and entered into SPSS statistical software. Cronbach's Alpha reliability analysis and EFA exploratory factor analysis were performed to test the reliability and centrality validity of the sample. The analytical framework of this process is shown in Figure 2.



(Source: Author's proposal, 2023)

Fig 2: Analytical framework

5. Scale Analysis

5.1 Collect data and draft scales

The survey results are small and medium-sized enterprise owners, CEOs/administrators, financial directors/chief accountants as well as sales managers in Ho Chi Minh city. Initially, it was planned to be carried out with 40 small and medium-sized enterprises, but the actual survey results yielded 42 results that all met the requirements. Therefore, the author decided to use a preliminary sample size of 42 for analysis.

Accordingly, the positions or job positions of the survey participants are listed as follows: Enterprise owners with 18 subjects (accounting for 42.9%), executive directors or administrators have 6 people (accounting for 14.3%), financial directors or chief accountants have 10 people (accounting for 23.8%). Finally, there are 7 sales department managers (accounting for 16.7%), and the remaining 1 person holds another position (sales staff, accounting for 2.4%). Statistics are summarized in Table 2.

The gender of enterprise owners is different between men and women. While the male gender has up to 29 people (accounting for 69%), the female gender has only 13 people (accounting for 31%); Statistical results are presented in Table 3. The total number of official employees or the scale of the enterprises participating in the study is calculated as follows. First, enterprises with less than 10 employees are classified as micro-sized enterprises, accounting for the

majority with 28 (accounting for 66.7%). Enterprises with from 10 to less than 100 employees are classified as small-scale enterprises with the number of 8 enterprises (accounting for 19.0%). Finally, enterprises with from 100 to less than 200 employees are officially classified as medium-sized enterprises with the number of 6 enterprises (accounting for 14.3%); The results are listed in Table 4.

Table 4: Statistics describe the number of official employees of an enterprise

Component group	Frequency	Percent (%)	Cumulative percentage (%)
Under 10 people	28	66,7	66,7
Under 100 people	8	19,0	85,7
Under 200 people	6	14,3	100,0
Total	42	100,0	

(Source: Author's compilation, 2023)

The number of years that enterprises have officially carried out production and enterprise activities is statistically as follows: Less than 1 year with 22 enterprises (accounting for 52.4%), less than 3 years with 11 enterprises (accounting for 26.2%), under 5 years with 5 enterprises (accounting for 11.9%). Next is less than 10 years with 3 enterprises (accounting for 7.1%), and the remaining 1 enterprise has been operating for over 10 years (accounting for 2.4%). The results are summarized in Table 5.

Table 5: Statistics describe the number of years an enterprise has been in operation

Component group	Frequency	Percent (%)	Cumulative percentage (%)
Less than 1 year	22	52,4	52,4
Under 3 years	11	26,2	78,6
Under 5 years	5	11,9	90,5
Under 10 years	3	7,1	97,6
Over 10 years	1	2,4	100,0
Total	42	100,0	

(Source: Author's compilation, 2023)

Thus, the author has introduced the descriptive statistical characteristics of the enterprise subjects participating in the survey. Next are the results of analysis and evaluation of the research scale.

5.2 Results of preliminary scale reliability analysis

The Corporate Social Responsibility factor scale is presented in Table 6; the results of analyzing the reliability

of the Corporate Social Responsibility scale with Cronbach's Alpha coefficient reaching a value of 0.917. Along with that, the total correlation coefficient results of the component observed variables (CSR1, CSR2, CSR3 and CSR4) all have values greater than 0.3 (Table 7). This result proves that the corporate social responsibility scale has a reliable value and the component variables have a good level of correlation in the overall scale

Table 6: Corporate Social Responsibility factor scale

Observed variable	Content
CSR1	Enterprises carry out social responsibility for their employees
CSR2	Enterprises carry out social responsibility for customers and consumers of their products and services
CSR3	Enterprises carry out social responsibility for the surrounding environment, near where the enterprise carries out production and enterprise activities
CSR4	Enterprises carry out social responsibility for the local community where the enterprise has production and enterprise facilities

(Source: Compiled by the author, 2023)

Table 7: Preliminary results of reliability analysis of the Corporate Social Responsibility scale

Observed variables	Average of the scale if removing the variable	Scale variance if the variable is removed	Variable-total correlation coefficient	Cronbach's Alpha of the scale if removing the variable
CSR1	10.90	5.844	.886	.867
CSR2	10.88	5.717	.856	.876

CSR3	11.05	6.290	.711	.926
CSR4	10.74	6.198	.795	.898

(Source: Compiled from research results, 2023)

The Business benefits scale is presented in Table 8. Results of reliability analysis of the LI Business benefits scale with Cronbach's Alpha coefficient reaching a value of 0.904. Along with that, the total correlation coefficient results of the component observed variables (LI1, LI2, LI3 and LI4)

all have values greater than 0.3 (Table 9). This result proves that the LI scale has reliable value and the component variables have a good level of correlation in the overall scale.

Table 8: Business benefits Scale

Observed variable	Content
LI1	Implementing social responsibility helps enterprises attract new employees to work
LI2	Implementing social responsibility helps enterprises retain long-term employees
LI3	Practicing social responsibility helps enterprises improve their overall reputation
LI4	Carrying out social responsibility helps enterprises access more resources, especially the need for enterprise capital

(Source: Compiled by author, 2023)

Table 9: Results of preliminary reliability analysis of the Business benefits scale

Observed variables	Average of the scale if removing the variable	Scale variance if the variable is removed	Variable-total correlation coefficient	Cronbach's Alpha of the scale if removing the variable
LI1	11.74	2.003	.865	.845
LI2	11.62	2.388	.746	.891
LI3	11.71	2.209	.733	.895
LI4	11.64	2.138	.804	.869

(Source: Compiled from research results, 2023)

The GK Organizational Engagement scale is presented in Table 10. Results of reliability analysis of the GK Organizational Engagement scale with Cronbach's Alpha coefficient reaching a value of 0.864. Along with that, the total correlation coefficient results of the component

observed variables (GK1, GK2 and GK3) all have values greater than 0.3 (Table 11). This result proves that the GK scale has reliable value and the component variables have a good level of correlation in the overall scale.

Table 10: Organizational engagement scale

Observed variables	Content
GK1	Employees engage with the enterprise because of the feeling of being with their colleagues
GK2	Employees engage with the enterprise to maintain long-term working relationships
GK3	Employees engage with enterprises because of their own professional ethics

(Source: Compiled by author, 2023)

Table 11: Results of preliminary reliability analysis of the Organizational Engagement scale

Observed variables	Average of the scale if removing the variable	Scale variance if the variable is removed	Variable-total correlation coefficient	Cronbach's Alpha of the scale if removing the variable
GK1	6.36	4.040	.716	.837
GK2	6.67	4.179	.797	.759
GK3	6.69	4.463	.718	.831

(Source: Compiled from research results, 2023)

The ST Creative Behavior scale is presented in Table 12. Results of reliability analysis of the ST Creative Behavior scale with Cronbach's Alpha coefficient reaching a value of 0.830. Along with that, the total correlation coefficient results of the component observed variables (ST1, ST2 and

ST3) all have values greater than 0.3 (Table 13). This result proves that the ST scale has reliable values and the component variables have a good level of correlation in the overall scale.

Table 12: Creative Behavior Scale

Observed variables	Content
ST1	The enterprise environment creates favorable conditions to promote creative behaviors at work
ST2	Different jobs at the enterprise create different creative behaviors
ST3	Each employee's personal capacity affects the level of innovation in the enterprise

(Nguồn: Tác giả tổng hợp, 2023)

Table 13: Results of preliminary reliability analysis of the Creative Behavior scale

Observed variables	Average of the scale if removing the variable	Scale variance if the variable is removed	Variable-total correlation coefficient	Cronbach's Alpha of the scale if removing the variable
ST1	7.24	1.893	.630	.821
ST2	7.38	1.461	.720	.739
ST3	7.33	1.691	.732	.724

(Source: Compiled from research results, 2023)

The HQ Organizational Effectiveness scale is presented in Table 14. Results of reliability analysis of the HQ Organizational Effectiveness scale with Cronbach's Alpha coefficient reaching a value of 0.895. Along with that, the total correlation coefficient of the component observed

variables (HQ1, HQ2, HQ3 and HQ4) all have values greater than 0.3 (Table 15). This proves that the HQ scale has reliable values and the component variables have a good level of correlation in the overall scale.

Table 14: Organizational Effectiveness Scale

Observed variables	Content
HQ1	Enterprise revenue grows over time
HQ2	Enterprise profits grow over time
HQ3	The market share of the enterprise grows over time
HQ4	More and more customers are interested in the products/services provided by enterprises.

(Source: Compiled by author, 2023)

Table 15: Results of preliminary reliability analysis of the Organizational Effectiveness scale

Observed variables	Average of the scale if removing the variable	Scale variance if the variable is removed	Variable-total correlation coefficient	Cronbach's Alpha of the scale if removing the variable
HQ1	10.81	7.182	.753	.871
HQ2	11.00	8.049	.715	.885
HQ3	11.17	6.923	.823	.844
HQ4	11.02	6.999	.790	.857

(Source: Compiled from research results, 2023)

Thus, it can be seen that all measurement scales meet the requirements for reliability and the component variables reach the necessary correlation level in the whole. All observed variables are included in the factor analysis in the next step.

5.3 Results of exploratory factor analysis

First, the result of analyzing the KMO coefficient reaches the value 0.630 (greater than 0.5) and second is the Sig value. Barlett's test reached 0.000 (less than 0.05), shown in Table 16. This result shows that the appropriate level of factor analysis and the component variables are not correlated in the whole is satisfactory.

Table 16: Results of KMO coefficient and Bartlett's test

Kaiser-Meyer-Olkin coefficient		0.630
Bartlett's Test	Chi-Square	548.032
	df	153
	Sig.	.000

(Source: Compiled from research results, 2023)

The number of factors with an Eigenvalue greater than 1 is 5 and these factors correspond to a total amount of extracted variance of approximately 73.2% (greater than 50%), presented in Table 17. This result shows the high explanatory power of the extracted factors for all observed variables (18 variables) of the research model.

Table 17: Eigenvalue results and variance extracted

Factor	Initial Eigenvalues			Total variance extracted			Total rotation
	Total	% variance	Accumulation%	Total	% variance	Accumulation%	Total
1	5.022	27.902	27.902	4.774	26.520	26.520	3.794
2	4.073	22.626	50.528	3.813	21.181	47.701	3.252
3	2.347	13.037	63.565	2.086	11.588	59.289	3.617
4	1.737	9.650	73.215	1.470	8.169	67.457	3.437
5	1.306	7.255	80.470	1.028	5.712	73.169	2.585
6	.682	3.788	84.258				
7	.531	2.948	87.206				
8	.404	2.243	89.449				
9	.371	2.062	91.511				
10	.347	1.930	93.441				
11	.291	1.618	95.059				
12	.265	1.471	96.530				
13	.174	.964	97.494				
14	.149	.826	98.320				

15	.111	.617	98.937			
16	.084	.465	99.402			
17	.061	.337	99.739			
18	.047	.261	100.000			

The results of EFA exploratory factor analysis with the Principal Axis Factoring method and Promax rotation for the factor matrix and all factor loadings are presented in Table 18. Specifically, there are 5 factors analyzed. Extracted with the component observed variables all grouped with the same structure as the original grouping and the loading coefficients of the variables are all greater than 0.5.

Table 18: Results of factor loadings and factor matrices

Observed variables	Factor				
	1	2	3	4	5
CSR1	.928				
CSR2	.887				
CSR3	.852				
CSR4	.746				
LI1		.949			
LI4		.891			
LI2		.795			
LI3		.741			
HQ4			.873		
HQ1			.833		
HQ3			.820		
HQ2			.747		
GK3				.920	
GK2				.802	
GK1				.676	
ST2					.912
ST3					.815
ST1					.642

(Nguồn: Tổng hợp từ kết quả nghiên cứu, 2023)

Conclusion: This result shows that the scale meets the analytical requirements, all variables of the scale are retained and used for the official research scale.

6. Conclusion

In this article, the author has proposed a research model with research scales based on inheriting research results from related studies. By implementing quantitative methods and using survey and interview techniques with experts, the author has clarified and adjusted the initially proposed research scales. Survey subjects include 42 small and medium-sized enterprise owners, CEOs/administrators, finance directors/chief accountants, and sales managers in Ho Chi Minh city.

The research scales proposed in the article have the potential to become the basis for further quantitative research, helping enterprises determine appropriate enterprise strategies for their products. The quantitative analysis tools proposed by the author, including Cronbach's Alpha coefficient and exploratory factor analysis (EFA), are designed to provide detailed and reliable information about the research model. The combination of the proposed scale and quantitative analysis tools opens up potential research avenues in this field, at the same time, contribute to the development of effective business strategies for enterprises.

However, the sample selected based on non-probability sampling method may not be completely representative of the population. Future research could also retest the factors used in this study with a larger sample size to make the results generalizable to a larger population of workers. Besides, the study only included research subjects in Ho Chi Minh City. Therefore, future research can be conducted to overcome this limitation by expanding the investigation to neighboring provinces/cities in the south or further afield, possibly the Central region, Central Highlands and the North to gain a more general vision of the research field.

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