EXAMINING THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY PERCEPTION ON CUSTOMER BEHAVIORAL INTENTION: THE CASE OF THE VIETNAM'S HOTEL INDUSTRY

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Abstract:

CSR is on the rise as consumers and clients call for corporations to engage in CSR and have more social impacts, this does not only apply to manufacturers but also service providers such as the hotel industry. Research on the relationship between CSR initiatives in hotels and customer perceptions has been conducted over the years (Akbari et al., 2021; Jalilvand et al., 2017; Latif et al., 2020; Serra-Cantallops et al., 2018). However, few research were conducted in Vietnam and most did not mention the link to customer behavior intention. This research dives into corporate social responsibilities as a factor in customer behavior intention in the hotel sector of Vietnam by examining the direct effect and mediating effect of Satisfaction and perceived hotels attributes using SEM and indirect effect analysis. The result suggested a relationship between perceptions of CSR initiatives and customer behavioral intention that can aid hotels in making justified decisions for CSR plans in hotel businesses. The findings also indicated a mediating role of satisfaction in the relationship of perceived CSR and customer behavioral intention. However, the research found no mediating effects of perceived hotel attributes and little relation between perceived CSR, behavioral intention with this factor.

Keywords: CSR, corporate social responsibility, hospitality, hotel sector, customer behavioral intentions, perceived hotel attributes, customer satisfaction

1. INTRODUCTION

It's evident that CSR is on the rise and hotel chains will be unable to escape this trend (Font et al., 2012). Rhou & Singal (2020) also pointed out that the current state of the field of CSR is immature, and it is a rapidly evolving area of research in the hospitality sector. Moreover, as the demand from stakeholders for hotels to accept responsibility for their social impact grows, the catch-up game for CSR initiatives becomes increasingly important. At the same time, past research

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indicates that stakeholders are not only asking that corporations employ responsible practices but also that they provide access to information about the scope and success of their CSR activities (De Grosbois, 2012). Among stakeholders, customers were identified as a dominant stakeholder for CSR initiatives in the hotel industry (Farmaki & Farmakis, 2018).

Multiple papers have been conducted on the topic of CSR and customer behavioral intention in the hotel industry. CSR in the hotel industry was found to have a direct and positive influence on customer trust with corporate reputation and word-of-mouth behavior as mediators (Jalilvand et al., 2017). Research by Serra-Cantallops et al. (2018) reviews and synthesizes the literature on corporate social responsibility (CSR) in the hotel industry from 2006 to 2015 focusing on CSR-Practices, CSR-Reporting, and CSR-Impacts, with a particular emphasis on the consumer perspective and firm business performance. The researchers identified the gaps in the relationship between customer behavioral intention to CSR, and the link between CSR and corporate performance. Latif et al. (2020) cross-country study in the hotel industry of Pakistan, China, and Italy shows that CSR has a positive and significant influence on customer loyalty, with customer satisfaction and corporate image identified as significant mediators of this relationship. However, the significance was only found in the case of China, which can act as a basis for forming hypotheses for the case of Vietnam because both nations have similar cultures and behaviors. However, Akbari et al. (2021) argue that although there is an indirect relationship between CSR and the intention to visit, there are no relationships between CSR with customer satisfaction and satisfaction with customer loyalty.

The common gaps identified from past research was most of the analysis did not delve into mediating factors such as the perceived importance of attributes and satisfaction with the decision-making behavior in choosing hotels for customers (Huong & Thuan, 2017; Thirumalesh Madanaguli et al., 2023). Despite CSR in the hotel industry was found to have a relationship with customer perception and behavior such as loyalty, retention, and satisfaction, there is limited finding of how CSR can directly influence these variables. This research will dive deeper to identify the link between CSR and the behavioral intention of customers, satisfaction, and perceived importance of attributes this will help develop strategic suggestions for hotels through the case of the Vietnam's hotel sector.

2. LITERATURE REVIEW

2.1. Theoretical background

Corporate Social Responsibility (CSR)

The definition of CSR has always been unclear and lacks a clear characterization of who or what the corporation is accountable to (Carroll, 1991). Research and efforts to define Corporate Responsibilities in business spanned from the 1930s to 1990s. The initial definition of CSR was by (Bowen, 1953), which refers to CSR as the obligation of companies to adopt and follow policies that align with the values and goals of society. The term CSR began its popularity in the 1960s with noticeable names in the field of research including Keith Davis, Joseph McGuire, Adolph Berle, William Frederick, and Clarence Walton (Carroll, 1999). Since then, definitions of CSR have begun to increase and become more specific. Generally, CSR can be understood as the

policies and practices that businesses implement to ensure the interests and well-being of society and stakeholders (Carroll, 2016).

According to Carroll (1991), for businesses to embrace CSR, it should be structured to encompass the full scope of business responsibilities. Adding to this, Dahlsrud (2008) believed that businesses should understand how CSR is shaped by specific social contexts in consideration for developing strategies. This led to Carrol's CSR pyramid, which divided CSR into four dimensions of responsibilities: economic, legal, ethical, and philanthropic. The four-part framework was widely used for CSR research as it addresses different stakeholders by focusing on the aspect of responsibilities that affect different groups of stakeholders (Carroll, 2016). The framework is structured as a pyramid with economic responsibilities acting as a base, emphasizing that businesses must be profitable to sustain their operations and fulfill societal expectations. Following that are legal responsibilities, which require businesses to comply with the laws and regulations that reflect society's codified ethics. The first two responsibilities represent the fundamental obligatory act of businesses in fulfilling CSR. The remaining two, ethical and philanthropic, are more voluntary and go beyond fundamental obligatory (Carroll, 2016). Ethical responsibilities require businesses to act in ways that are considered morally right to society, which go above and beyond legal obligations. Ultimately, philanthropic responsibilities are voluntary or discretionary activities that contribute to societal well-being, which may not be mandatory but are increasingly expected by the public.

Stakeholder theory and theory of planned behavior:

(Carroll, 1999), Observation suggested that there is a natural fit between corporate responsibilities and organizational stakeholders. As discussed, each of the four responsibilities in the Carroll pyramid addresses different stakeholders. It is suggested that further studies on the topic of CSR and its influence on different stakeholders such as employees' customers and communities must be guided by the stakeholder theory (Freeman & McVea, 2005).

Developed by Ajzen (1991), the theory of planned behavior is widely used to investigate consumers' reactions to green products and services (Gao et al., 2016). The theory of planned behavior suggests that perceived behavioral control, together with behavioral intention, can be utilized to predict behavioral achievement (Ajzen, 1991). As this research focuses on customers in the hotel industry, this theory acts as a guideline for investigating customer behavioral intention to CSR.

2.2. Research on the influences of CSR and customers in the hotel industry.

Major research themes relating to CSR and hotels can be identified including CSR towards customers, employees, environment, business performance, and CSR reporting (De Grosbois, 2012; Rhou & Singal, 2020; Serra-Cantallops et al., 2018; Thirumalesh Madanaguli et al., 2023). From the major research field, CSR towards customers is believed to have vast potential for future research. Particularly, De Grosbois (2012) study on 150 hotels revealed that many hotel companies stated commitment to CSR goals, but only a few of them achieved such goals. This not only shows the lack of information and depth in the CSR initiatives of hotel companies but also suggests the limits to the awareness of customers towards the CSR activities of hotels. Rhou & Singal (2020) find a strong focus on environmental issues in the research field compared to other dimensions

such as CSR toward customers, despite the increasing number of papers related to CSR in the past 10 years. Thirumalesh Madanaguli et al. (2023) also pointed out that only a few studies have endeavored to grasp the significance of customer awareness regarding recent changes or implementations based on CSR. Additionally, potential mediating factors that influence the relationship between CSR and customer outcomes along with the awareness of CSR still form a notable gap in the field (Serra-Cantallops et al., 2018; Thirumalesh Madanaguli et al., 2023).

It is also worth noting that there is a gap in research for developing countries such as Vietnam. Studies conducted in Asia carried out mostly in China by Thirumalesh Madanaguli et al. (2023) indicated a shifting trend of work toward developing countries. Rhou and Singal (2020) also found that increasing attention on CSR research in Asia since 2000, especially in China. Thus, this indicated that corporations and academia have mostly overlooked its applicability in developing countries (Palihawadana et al., 2016). In Vietnam, research relating to CSR and customers is still lacking. Huong & Thuan (2017) proposed that customer aspects and mediators should be further studied to maximize the benefits of CSR activities in Vietnam. Recent research in Vietnam shows that CSR has a significant influence on customers in the Vietnamese hotel sector. Particularly, the empirical finding by Huynh (2022) suggested CSR toward customers has a strong impact on customers' awareness of brand image. Le et al. (2024) also confirm that the four CRS dimensions positively influence customers' attitudes and preferences towards hotels in Vietnam. However, the research on CSR and customers in Vietnam still significantly lacking and requires further investigation.

2.3. Perceived CSR and Customer behavioral intentions

Behavioral intention refers to an individual readiness to perform specific behavior that is often influenced by various motivational and volitional factors according to Ajzen (1991). In the context of the hospitality industry behavior intention can be the attention to stay, visit, willingness to pay, and the intention to spread word-of-mouth (Gao et al., 2016). Kasim (2004) claims that there is a gap in empirical evidence on the increasing consumer demand for environmentally and socially responsible hotels. It is also proposed by Arli & Lasmono (2010) that consumers could only consider CSR as a determined factor when they have to buy similar products or services with the same price and quality. This implies that CSR might not have much of an impact on customer behavioral intentions. However, more recent studies indicated a positive relationship between CSR and customer behavior intention (Akbari et al., 2021; Latif et al., 2020; Le et al., 2024; Liu et al., 2019; Su et al., 2014; Thirumalesh Madanaguli et al., 2023; Tingchi Liu et al., 2014; Verma & Chandra, 2018).

Tingchi Liu et al. (2014) verified the relationship between CSR initiatives perception, brand preferences, and loyalty intentions. Results by Kim et al. (2017) verified philanthropic CSR has a significant and direct impact on behavioral intention. Le et al. (2024) study in Vietnam also affirm that CSR can influence customer evaluation of a hotel brand, delivering a positive attitude toward the hotel and leading to brand preference behavior. Verma & Chandra (2018) choice-based conjoint analysis confirms that sustainability is the most preferred attribute for customers when choosing hotels. Thirumalesh Madanaguli et al. (2023) even pointed out there is a direct link between the perception of CSR and behavioral intentions and preference to stay at a hotel, while

Akbari et al. (2021)study revealed there is an indirect relationship between CSR and the intention to visit.

However, it is believed that the relationship may be subject to country culture. For instance, Latif et al. (2020) findings show that CSR and loyalty were positive in China but insignificant in Italy and Pakistan. Similarly, findings in the context of China proved the strong influence of CSR on customer behavior intention (Liu et al., 2019; Su et al., 2014). Both studies emphasize the lack of generalizability and suggest that CSR may vary in different cultural contexts. From the reviewed literature, a hypothesis for the relationship between CSR and behavior intention in the context of Vietnam can be developed:

H1: CSR positively influences behavioral intention in the hotel industry.

2.4. Customer satisfaction

Indications show that CSR activities such as green initiatives Enhance consumer satisfaction in the context of service-providing companies (Gao & Mattila, 2014). Despite some studies pointing toward the insignificant influence of CSR initiatives and customer satisfaction (Akbari et al., 2021; Robinot & Giannelloni, 2010), other studies suggest a positive impact of CSR activities and customer satisfaction. Particularly for hotels, Lee & Heo (2009) discovered that CSR activities appear to have a positive impact on both satisfaction and firm value. Berezan et al. (2013) supported this through the finding that hotels with green practices had a positive relationship with satisfaction and return intentions. Martínez & Rodríguez Del Bosque (2013) also claimed that CSR has a more distinguished influence on customer satisfaction compared to other customer perceptions of a company. The common gaps among studies are the lack of generalizability for other countries and the uncertainty on the link between CSR and satisfaction. For this, the author proposes a hypothesis for the relationship between CSR and satisfaction in the hotel industry:

H2: CSR positively influences satisfaction in the hotel industry.

As for the relationship between customer satisfaction and behavior intention, there is a clear link between the two constructs present in past research (Gao & Mattila, 2014). More and more empirical evidence has shown customer satisfaction is critical to the decision-making process and predictors of post-purchasing behavior. Han & Kim (2010) found that satisfaction has a significant positive association with revisiting intention in the hotel industry. Clemes et al. (2011) confirm this as their results also show satisfaction and future behavior intention have a significant relationship. Moreover, satisfaction could be a mediating factor in the relationship between CSR and behavior intentions such as loyalty (Thirumalesh Madanaguli et al., 2023). Based on this evidence, the author can hypothesize:

H3: Satisfaction positively influences behavioral intention in the hotel industry.

2.5. Perceived importance of attributes

Dolnicar & Otter (2003) state that hotel attributes have always been a critical research topic that has attracted much academic attention. Findings indicated that customer perception and expectation of hotel attributes in booking intention varied among different groups of customers (Dolnicar & Otter, 2003; Lewis, 1984; Mccleary et al., 1993). On the other hand, (Saleh & Ryan,

1992) came to a more generalized conclusion that tangible attributes of hotels are more important to visitors. A more recent study by Spoerr (2021) indicated cleanliness, economic value, and security are the three most influential hotel selection factors. Emir & Kozak (2011) identify four different attributes that influence the behavioral intentions of tourists, including office services, employees, housekeeping, and food and beverage. It can be concluded that different factors influence customer behavior and intention in different contexts. In general, similarities in these studies suggested that the perceived importance of core hotel attributes such as facilities, interior and exterior design, cleanliness, overall services, and booking procedure have an overall influence on customer behavior intentions (Mccleary et al., 1993). Gao et al. (2016) also affirm that the more favorable the image, the greater the perceived quality of the firm, and the higher the degree of pleasure, the higher the possibility of resulting in positive behavioral intentions.

On the topic of how CSR influences the perceived importance of attributes, Thirumalesh Madanaguli et al. (2023) uncovered that the impact of perceived CSR on customer behavior could be mediated by factors related to attributes such as brand image and service quality. This is evidenced by a study by Palihawadana et al. (2016), which proves the positive link between customers' opinions on a company's social responsibility efforts and the evaluation of its product offerings. Aligning with these results, Lee et al. (2020) findings prove the four dimensions of CSR contribute contributors towards increased brand attitude and service quality. A gap that needs to be filled is exploring mediating variables such as customer-expected hotel attributes components of brand value as suggested by Huong & Thuan (2017).

From the existing literature on customer perceived importance of hotel attributes, behavioral intentions, and CSR, two hypotheses can be proposed:

H4: CSR positively influences customer perceived importance of core hotel attributes.

H5: Perceived importance of core hotel attributes positively impacts behavioral intentions.

3. PROPOSED RESEARCH FRAMEWORK

A total of five hypotheses were proposed on the relationship between four latent variables. This includes CSR as a secondary construct with four dimensions (Economic, Legal, Ethical, and Philanthropic), satisfaction, perceived importance of attributes, and behavioral intentions. The proposed framework is illustrated in Figure 1.

Figure 1: Proposed framework.
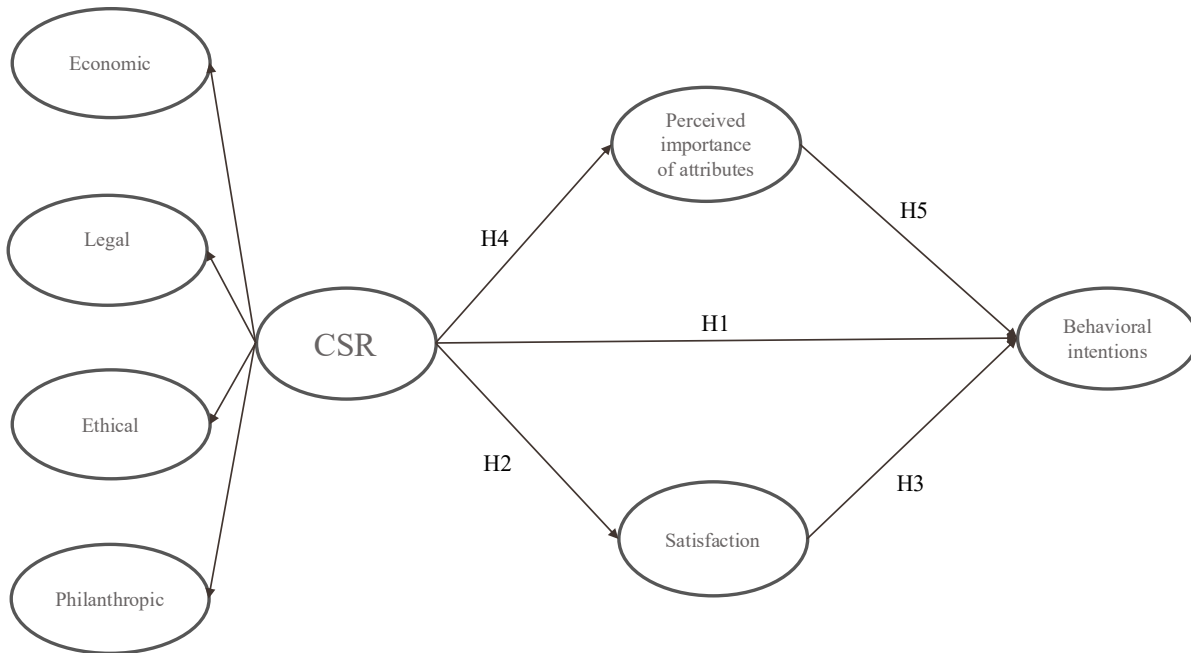
Source: The author

4. METHODOLOGY

4.1. Survey design and scale development.

The survey questionnaire was designed using Google Forms. It was divided into three main sections including demographic and general information of respondents, decisions in choosing a hotel, and customer behavioral intentions and perceived CSR. The survey included a total of 35 observable items that were developed based on past research (Table 2). 6 Items measure the Perceived Importance of core hotel attributes (Emir and Kozak, 2011; Lewis, 1984; Mccleary et al., 1993). 6 items measure behavioral intentions in the aviation industry (Han et al., 2020), which was modified to fit with the hotel context (Ajzen, 1991). 3 items measure customer satisfaction based on (Lee et al., 2020; Oliver, 2014). 20 remaining items belong to the CSR scale, which contains economic, legal, ethical, and philanthropic dimensions (Carroll, 1991; Han et al., 2020; Lee et al., 2020; Palihawadana et al., 2016). A 5-point Linkert scale (1 = Strongly disagree to 5 = Strongly agree) was used to measure the construct of CSR, satisfaction, and behavioral intentions. For the construction of the perceived Importance of core hotel attributes, a different 5-point Linkert scale rating of importance (1 = Very unimportant to 5 = Very important).

4.2. Data collection and analysis

The survey design was evaluated and redesigned and trial test based on the suggestion of three peers in the University of Da Nang before the survey entered the sampling stage. The data collected

was cleaned and analyzed using Excel, SPSS 27, and Amos 24. With the proposed research framework, a two-step approach model was conducted to examine the relationship between the independent variables in the CSR second-order construct (Anderson and Gerbing, 1988). Cronbach's Alpha and Exploratory Factor Analysis (EFA) were conducted to examine the reliability of each construct and discover the underlying structure. Confirmatory factor analysis (CFA) was then used to determine goodness-of-fit for the proposed model. Finally, Structural Equation Modeling (SEM) including structural path analysis and indirect effects analysis was done through AMOSv24 to evaluate hypotheses and explore the mediating role of the perceived importance of attributes and satisfaction.

5. RESULTS

Taking a nonprobability sampling approach, 225 samples were collected through an online Google Form Survey.

Table 1. Descriptive statistics

		N	**%**
Gender	Female	133	61.0%
	Male	80	36.7%
	Prefer not to say	5	2.3%
Age	< 18	2	0.9%
	18-24	171	78.4%
	25-34	27	12.4%
	35-44	8	3.7%
	45-54	6	2.8%
	55-64	3	1.4%
	> 65	1	0.5%
Geographic location	Central Vietnam	49	22.5%
	Northern Vietnam	50	22.9%
	Outside of Vietnam	9	4.1%
	Southern Vietnam	110	50.5%
CSR awareness	No	27	12.4%
	Yes	191	87.6%

Source: Survey data, 2025

After data cleaning, seven respondents were removed from the data set due to missing values and unengaged answers. This reduced the data set to 218 valid responses for the next step of data analysis. From Table 1, the majority of the respondents, 78.4% of whom are between the ages of 18 and 24, and 61% of whom identify as female, are found in the survey data. The demography from the study is primarily young and female, with 78.4% of respondents being in the 18–24 age range and 61% identifying as female. With 50.5% of respondents being from Southern Vietnam and 50.5% of them being students, suggesting a good representation of the views of young people. 43.6% of the population has an income between $1,000,000 and $5,000,000. Conversely, a significant portion of the respondents of 87.6% are aware of corporate social responsibility (CSR) and its activities.

5.2. Reliability of scale

The reliability of the scale was tested using Cronbach's Alpha. The results produced indicated that all scales achieved the reliability baseline, and no items were removed. All constructs resulted in Cronbach's Alpha being greater than 0.6 and Corrected Item-Total Correlation greater than 0.3, which indicates that the scale used for each construct is reliable and valid (Hair et al., 2006). The results of the Cronbach's Alpha of scales will be shown in **Table 2.**

Table 2. Scales items for latent variables

Construct		Cronbach' Alpha	Sources
Perceive Importance of Attributes		**0.845**	(Emir & Kozak, 2011; Lewis, 1984; Mccleary et al., 1993)
When choosing a hotel, I often consider Facility as _____	PIA1		
When choosing a hotel, I often consider Services as _____	PIA2		
When choosing a hotel, I often consider Brand image as _____	PIA3		
When choosing a hotel, I often consider Cleanliness as _____	PIA4		
When choosing a hotel, I often consider Interior and exterior design as _____	PIA5		
When choosing a hotel, I often consider Easy booking as _____	PIA6		
Economic		**0.700**	(Carroll, 1991; Han et al., 2020; Lee et al., 2020;
Hotels should have long-term profitability plan.	ECO1		
Hotels must be profitable to engage in CSR activities.	ECO2		
Hotels should be cost-effective for business operations.	ECO3		

Legal		0.848	Palihawada na et al., 2016)
Hotels should be transparent and not avoiding tax payment.	LG1		
Hotels need to ensure that they meet services standards in accordance to law.	LG2		
Hotels need to follow corporate rules and regulations set by the government.	LG3		
Hotels should ensure they meet environmental protection regulations.	LG4		
Hotels should be responsible for corporate citizens.	LG5		
Ethical		0.868	
Hotels should be financially transparent to their stakeholder.	ETH1		
Hotels should be truthful and transparent about safety and security.	ETH2		
Hotels should ensure what they offer will meet society's expectations and customer.	ETH3		
Hotels should recognize and respect ethical norms.	ETH4		
Hotels should have a comprehensive code of conduct (COC).	ETH5		
Hotels should train staff to follow professional standards.	ETH6		
Philanthropic		0.864	
Hotels should donate or initiate charitable activities to help those in need.	PHI1		
Hotels should encourage their staff to participate in volunteering activities for local communities.	PHI2		
Hotels should set objectives to achieve UN sustainable development goal (UNDG).	PHI3		
Hotels should hold events that contribute to the community.	PHI4		
Hotels should sponsor local social activities.	PHI5		
Hotels should have a designated division for social responsibility.	PHI6		

Satisfaction		**0.739**	
I am satisfied with hotels that contribute to the community.	SAT1		(Lee et al., 2020; Oliver, 2014)
I have positive experience and high satisfaction with hotels that have in CSR.	SAT2		
My expectation was meet when I stayed at hotels with CSR initiatives.	SAT3		
Behavioral Intention		**0.758**	
I prefer hotels that are socially responsible over irresponsible hotels.	BI1		(Ajzen, 1991; Han et al., 2020)
I choose hotels that are socially responsible even if the price is higher.	BI2		
I would continue to book socially responsible hotels that I have stayed in.	BI3		
I avoid booking hotels that are known to be irresponsible.	BI4		
I would recommend responsible hotels to my friends and family.	BI5		
I like to stay at eco-friendly hotels as they provide a better environment and surrounding.	BI6		

Sources: Emir & Kozak, 2011; Lewis, 1984; Mccleary et al., 1993; Carroll, 1991; Han et al., 2020; Lee et al., 2020; Palihawadana et al., 2016; Lee et al., 2020; Oliver, 2014; Ajzen, 1991; Han et al., 2020.

5.3. Exploratory factor analysis

After the first EFA results with the Principal Component and Varimax rotation for the independent variable, items LG5 and ETH1 were removed due to cross-loading **(Table 3).** The second EFA result for the independent variables produced 5 factors (Eigenvalues >1) and cumulative % = 62.182% signifies that the items explain a significant portion of the variability, which is often considered adequate. The KMO = 0.899 > 0.5 (Kaiser, 1974), and Bartlett's Test Sig.= 0.000 < 0.05 indicate that the scales are suitable for EFA. The remaining items' factor loading is above 0.5, which is acceptable for sample sizes between 100 and 200 (MacCallum et al., 1999). Noticeably, the remaining ethical (ETH2, ETH3, ETH4, ETH5, ETH6) and legal items (LG1, LG2, LG3, LG4) load into the same factor. This new construct was renamed to a new "Legal and Ethical" construct. After that, Cronbach's Alpha was recalculated, which also achieved reliability as shown in Table 2. EFA for the dependent variable of Behavioral Intention (BI) also shows satisfactory results. The KMO and Bartlett's Test resulted in KMO = 0.802 > 0.5 and Sig.= 0.000 < 0.05 indicating suitability for EFA. Factor loading for the six items is greater than 0.5, reaching the acceptable value. The component matrix for both EFA results is shown in Table 4 and 5.

Table 3. Exploratory factor analysis results

	Loading	Cronbach's alpha
Perceived importance of attributes		**0.845**
PIA1	0.813	
PIA2	0.774	
PIA3	0.597	
PIA4	0.752	
PIA5	0.716	
PIA6	0.638	
CSR (Secondary construct)		**0.924**
Economic		**0.700**
ECO1	0.609	
ECO2	0.764	
ECO3	0.677	
Philanthropic		**0.864**
PHI1	0.604	
PHI2	0.643	
PH3	0.663	
PH4	0.753	
PH5	0.824	
PH6	0.734	
Legal & ethical		**0.914**
LG1	0.697	
LG2	0.757	
LG3	0.715	
LG4	0.748	
LG5	**Removed**	
ETH1	**Removed**	
ETH2	0.819	
ETH3	0.641	

ETH4	0.758	
ETH5	0.576	
ETH6	0.620	
Satisfaction		**0.739**
SAT1	0.570	
SAT2	0.779	
SAT3	0.798	
Behavioral intention		**0.758**
BI1	0.728	
BI2	0.620	
BI3	0.691	
BI4	0.596	
BI5	0.765	
BI6	0.644	

Source: SPSS 27

Table 4. EFA component matrix for CSR and Perceived importance of attributes (PIA) constructs

KMO and Bartlett's Test					
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.					0.899
Bartlett's Test of Sphericity	Approx. Chi-Square				3140.460
	df				351
	Sig.				0.000
Rotated Component Matrixª					
	Component				
	1	**2**	**3**	**4**	**5**
ETH2	0.819				
ETH4	0.758				
LG2	0.757				
LG4	0.748				

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LG3	0.715				
LG1	0.697				
ETH3	0.641				
ETH6	0.620				
ETH5	0.576				
PHI5		0.824			
PHI4		0.753			
PHI6		0.734			
PHI3		0.663			
PHI2		0.643			
PHI1		0.604			
PIA1			0.813		
PIA2			0.774		
PIA4			0.752		
PIA5			0.716		
PIA6			0.638		
PIA3			0.597		
SAT3				0.798	
SAT2				0.779	
SAT1				0.570	
ECO2					0.764
ECO3					0.677
ECO1					0.609
Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization.					
a. Rotation converged in 6 iterations.					

Source: SPSS 27

Table 5. EFA component matrix for Behavioral intention (BI) constructs

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.802
Bartlett's Test of Sphericity	Approx. Chi-Square	271.307
	df	15
	Sig.	0.000
	Loading	
BI1	0.728	
BI2	0.620	
BI3	0.691	
BI4	0.596	
BI5	0.765	
BI6	0.644	
Extraction Method: Principal Component Analysis.		
a. 1 components extracted.		

Source: SPSS 27

5.4. Confirmatory Factor Analysis

The result from confirmatory analysis produced in Table 6 model fit indicators: CMIN/DF = 2.041; CFI = 0.859; SRMR = 0.072; and RMSEA = 0.069. Preferably, Hu & Bentler (1999) suggested a combination of CFI>0.95, SRMR<0.08, and RMSEA<0.06 for a good model fit. Apart from CFI being under 0.95, other indicators suggested a good fit. The CMIN/DF ratio of 2.041, which is within the accepted range from 1 to 3, suggests a reasonable fit.

Table 6. CFA model fit indicators

Measure	Result	Terrible	Acceptable	Excellent
CMIN/DF	2.041	> 5	> 3	> 1
CFI	0.859	<0.80	<0.90	>0.95
SRMR	0.072	>0.10	>0.08	<0.08
RMSEA	0.069	>0.08	>0.06	<0.06

Source: AMOSv24

The Standardized Root Mean Square Residual (SRMR) of 0.072 is also acceptable as it is below the recommended value of 0.08, and the Root Mean Square Error of Approximation (RMSEA) of 0.069 suggests an adequate fit, as it is within the range of 0.06 and 0.08 (Hu & Bentler, 1999). Regardless, CFI = 0.59 is still considered within the acceptable range for model (Baumgartner & Homburg, 1996; Doll et al., 1994). The standardized CFA result is illustrated in Figure 2.

Figure 3. CFA standardized results
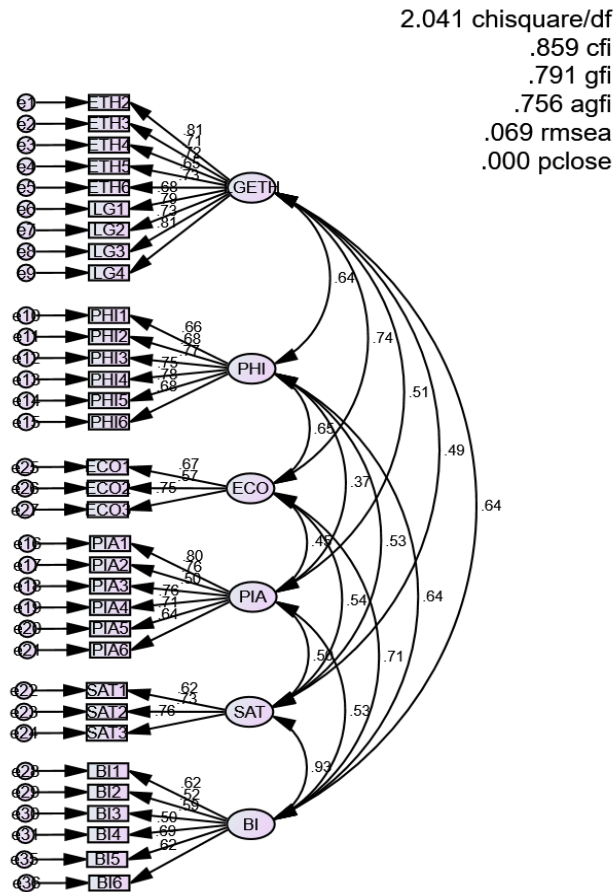
Source: AMOSv24

5.5. Hypothesis testing using Structural Equation Modeling

Structural equation modeling was performed using Amos 24 to test hypotheses in the proposed research farmwork (Figure 3). The final goodness-of-fit results also indicated satisfactory model

fit: CMIN/DF = 2.037; CFI = 0.858; SRMR = 0.74; and RMSEA = 0.069 (Baumgartner & Homburg, 1996; Doll et al., 1994; Hu & Bentler, 1999).

Analyzing the result for the relationship between the second-order construct of CSR and three first-order constructs (LGETH; ECO; PHI) shows that there is a strong relation between the higher-order construct and lower-order construct. Respectively, standardized regression weights for LGETH = 0.831, ECO = 0.865, and PHI = 0.756 indicating the three first-order variables all contribute very well to the second-order variables.

Figure 4. Structural equation modeling result
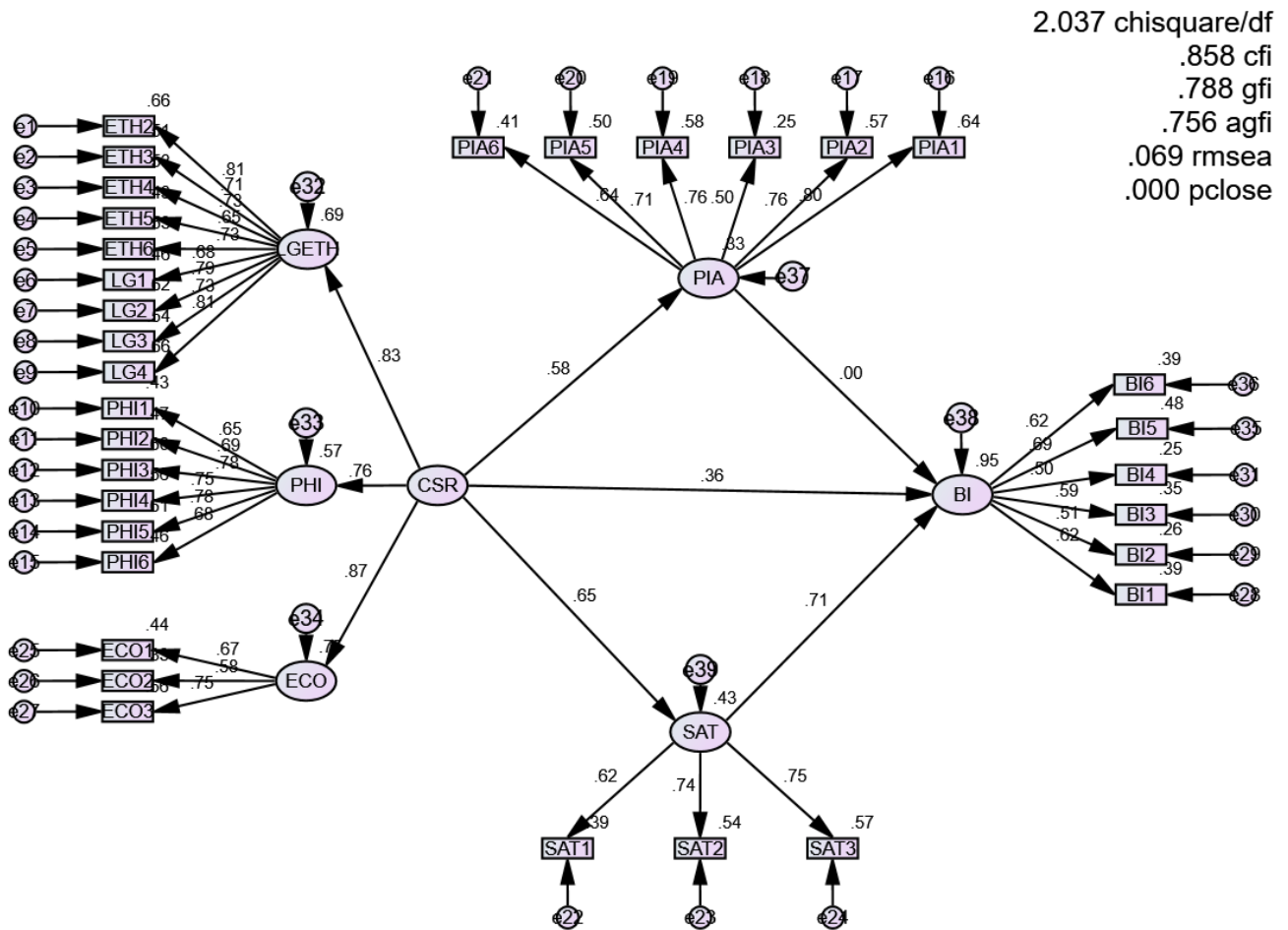
Source: AMOSv24

Table 7 summarizes the results of path analysis from Structural equation modeling. Firstly, the positive relationship between CSR and behavior intention was proven as p = 0.001 < 0.005, thus, H1 is supported. However, the β = 0.356 indicated that CSR is not as influential on behavior intention as expected. H2 was also accepted Showing a strong relationship between CSR and satisfaction (β = 0.654, p<0.001). Satisfaction was found to be the most impactful toward behavioral intentions (β = 0.706, p<0.001), thus, H3 is supported. CSR shows a strong relation

with perceived importance of attribute ($\beta = 0.578$, $p<0.001$), supporting H4. Finally, H5 was rejected as $p=0.97 > 0.005$, Which indicates that there is no significant relationship between the perceived importance of attributes and behavioral intentions. This goes against past research that claims a positive relation but supports the fact that perceived important attributes may vary and could affect Behavioral Intention in different groups of customers (Dolnicar & Otter, 2003; Lewis, 1984; Mccleary et al., 1993).

Table 7. Hypothesized Structural Paths for the model

	Structural paths	Standardized β	P-value	Result
H1	CSR → BI	0.356	0.001	Accepted
H2	CSR → SAT	0.654	***	Accepted
H3	SAT → BI	0.706	***	Accepted
H4	CSR → PIA	0.578	***	Accepted
H5	PIA → BI	-0.003	0.97	Rejected
*Note: *** = p<0.001; CSR = Corporate social responsibility; BI = Behavioral Intentions; SAT = Satisfaction; PIA = Perceived Importance of Attributes*				

Source: AMOSv24

5.6. Exploring mediating effects

An indirect effect analysis was conducted to explore the possibility of an indirect impact on behavioral intention and the result is summarized in Table 8. The result showed that there is an indirect effect between CSR and behavioral intention ($\beta = 0.477$, $p<0.005$).

Table 8: Indirect effect and mediating effect analysis

Indirect effect		
	Standardized β	Sig
CSR → BI	0.477	0.02
CSR → PIA → BI	-0.002	0.996
CSR → SAT → BI	0.479	0.02
*Note: *** = p<0.001; CSR = corporate social responsibility; BI = behavioral intentions; SAT = satisfaction; PIA = perceived importance of attributes*		

Source: AMOSv24

This indirect effect of CSR on Behavior intention is more significant than the direct effect from structural path analysis ($\beta = 0.356$, $p<0.005$). Further analysis of the mediating effect of satisfaction and perceived importance of attributes was conducted. Satisfaction demonstrated a

mediating effect on the relationship between CSR and behavioral intention (β = 0.479, p<0.005), while perceived importance of attribute display no mediating effect (p = 0.996 > 0.05). It can be concluded that satisfaction plays a mediating role in the relationship between CSR and behavioral intention.

6. DISCUSSION AND CONCLUSION

6.1. Theoretical implications

The findings of This research contribute to the field of study on CSR and customers in the hotel industry. First of all, the study confirms the positive relationship between CSR and the behavioral intention of customers in the Vietnam hotel sector. However, the insulin was moderate (β = 0.356) instead of having a strong direct impact. This goes against findings in the Chinese market suggesting a strong positive influence (Liu et al., 2019; Su et al., 2014). This confirmed that despite having a similar culture, the perception of Vietnamese is different from that of the Chinese market. Thus, the study adds to the lack of research in Asia, especially in developing countries. Moreover, the indirect Influence of CSR on Behavior intention has been shown to be more significant through the mediating role of satisfaction. This aligns with the suggestion of previous studies by Thirumalesh Madanaguli et al. (2023) and Huong & Thuan (2017) that explore the mediating variables for CSR and behavioral intention in the hotel industry. Interestingly, satisfaction is shown to be the most impactful towards behavioral intention, which misaligns with studies by Akbari et al. (2021) and Robinot & Giannelloni (2010). This potentially strengthens the theoretical implication of the relationship between CSR and customer satisfaction in the hotel industry.

This research also fills the gap by examining the link between CSR and the perceived importance of attributes for hotels along with their impact on behavioral intention. The reason is that customers perceived the importance of hotel attributes Received little attention in academic studies (Dolnicar & Otter, 2003). Defining of This research confirmed the influence of CSR on the perceived importance of attributes in hotel booking decisions. Aligning with previous studies, the positive relation suggests that The CSR construct contributes toward customer perception of hotel attributes (Lee et al., 2020; Palihawadana et al., 2016; Thirumalesh Madanaguli et al., 2023). Nonetheless, the direct effects of the perceived importance of attributes to behavioral intention were not supported in this study, and the mediation role was not significant (p > 0.005). This could be explained by previous research findings suggesting that the perceived importance of attributes varies among different groups of customers (Dolnicar & Otter, 2003; Lewis, 1984; Mccleary et al., 1993). Because the study utilized convenience sampling and most of the respondents are young people, the perceived importance of hotel attributes may not be of concern to this group of customers.

In general, based on Carrol's CSR pyramid, stakeholders' theory, and theory of planned behavior. This study confirms the positive impact of CSR on behavioral intention, perceived importance of hotel attributes, and satisfaction. The result also discovered the role of satisfaction in mediating the relationship between CSR and behavior intention. These results contribute to existing literature and reveal the behavior of customers and their perception toward CSR in the Vietnamese hotel sector.

6.2. Managerial implications

The findings from this study can be used to guide managers in making decisions for hotel companies. The positive relationship between CSR and customer behavioral intention, satisfaction, and perceived importance of hotel attributes suggests that hotels should further enhance CSR initiatives. For instance, hotels can strengthen their ethical and philanthropic activities to appeal to more customers. The strong relationship between satisfaction and behavioral intention and the mediating effect between CSR and behavioral intention highlights the importance of customer satisfaction. Therefore, hotels should focus on improving customer satisfaction through CSR initiatives for better behavioral outcomes such as the Intention to revisit, spread word-of-mouth, and willingness to pay a higher price in exchange for socially responsible practices. It is also important for hotels to consider different customer segments as findings and previous literature suggest CSR perception may vary in diverse cultural contexts and customer groups. As a recommendation, hotels should find ways to provide customers with better value through CSR initiatives and policies. This required monitoring the market and adapting through strategic investments. Ultimately, CSR communication could help hotels educate customers on the importance of CSR, which helps hotels foster a culture of sustainability and responsibility within the organization and enhance the overall image and quality.

6.3. Limitations and suggestions for future research

This study is still subject to multiple limitations despite having theoretical implications and managerial implications. One limitation is the method of data collection is convenience sampling, which potentially led to the lack of depth for different segments. It is also worth noticing that most respondents are younger people and the small sample size of 218 can limit the ability to predict the behavior of the general population in Vietnam. Moreover, this study examines the relationship of CSR through a secondary-order construct, future research could examine the relationship for each of the CSR dimensions. This study also confined to the context of the Vietnam Hotel industry, limiting its generalizability in the global market. Furthermore, this study does not consider control variables such as customer characteristics due to the nature of nonprobability sampling. To sum up, it is suggested that future research expands the research scope and examine other potential controlling, mediating, and moderating variables for a more in-depth understanding of the relationship between CSR and customers in the hotel industry.

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