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CORPORATE SOCIAL RESPONSIBILITY IMPACT ON ENVIRONMENTAL PERFORMANCE OF VIETNAMESE LOGISTICS ENTERPRISES: THE MEDIATING ROLE OF GREEN INCLUSIVE LEADERSHIP

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ABSTRACT

Corporate social responsibility is an important issue towards sustainable development, especially in developing countries such as Vietnam. Most studies have been conducted to explore the impact of corporate social responsibility on financial or organizational performance; however, the environmental aspect has not been much focused on much. Combining the resource-based view theory and the natural resource-based view theory, this study proposed and examined the mediating role of green inclusive leadership in the relationship between corporate social responsibility and environmental performance using partial least squares structural equation modeling. Analytical results from 193 managers of Vietnamese logistics enterprises showed the direct impact of corporate social responsibility on environmental performance, and the indirect impact through green inclusive leadership in the context of Vietnamese logistics enterprises. Some implications and conclusions are given for administrators, experts and policy makers to improve the effectiveness of social responsibility and firm activities for the environmental performance through emphasizing the role of green inclusive leadership.

TÁC ĐỘNG CỦA TRÁCH NHIỆM XÃ HỘI ĐẾN HIỆU QUẢ MÔI TRƯỜNG CỦA CÁC DOANH NGHIỆP LOGISTICS VIỆT NAM: VAI TRÒ TRUNG GIAN CỦA LÃNH ĐẠO XANH TOÀN DIỆN

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TỪ KHÓA

Trách nhiệm xã hội
Hiệu quả môi trường
Lãnh đạo xanh toàn diện
Doanh nghiệp logistics
Hiệu quả doanh nghiệp

TÓM TẮT

Trách nhiệm xã hội của doanh nghiệp là một vấn đề quan trọng để hướng tới sự phát triển bền vững, đặc biệt ở các quốc gia đang phát triển như Việt Nam. Hầu hết các nghiên cứu trước đã được thực hiện để tìm hiểu tác động của trách nhiệm xã hội của doanh nghiệp đến kết quả hoạt động tài chính hoặc kết quả của tổ chức, tuy nhiên khía cạnh về môi trường chưa được chú trọng nhiều. Kết hợp lý thuyết dựa trên nguồn lực và lý thuyết dựa trên nguồn lực tự nhiên, nghiên cứu này đề xuất và xem xét tác động trung gian của lãnh đạo xanh toàn diện trong mối quan hệ giữa trách nhiệm xã hội của doanh nghiệp và kết quả hoạt động môi trường bằng việc kiểm định mô hình cấu trúc tuyến tính bình phương tối thiểu từng phần. Kết quả phân tích từ 193 nhà quản lý doanh nghiệp logistics tại Việt Nam cho thấy tác động trực tiếp của trách nhiệm xã hội đến kết quả hoạt động môi trường và tác động gián tiếp thông qua lãnh đạo xanh toàn diện trong bối cảnh các doanh nghiệp logistics Việt Nam. Một số hàm ý và kết luận được đưa ra cho các nhà quản trị doanh nghiệp, chuyên gia và nhà hoạch định chính sách nhằm nâng cao hiệu quả của trách nhiệm xã hội và hoạt động của doanh nghiệp đối với môi trường thông qua vai trò của lãnh đạo xanh toàn diện.

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1. Introduction

Corporate social responsibility (CSR) is increasingly receiving significant attention from both businesses and academics. Concerns related to economic growth, environmental awareness, and social cohesion are not entirely new, but combining these three issues in one study is becoming ever more necessary [1]. Furthermore, the importance of CSR has increased the need to conduct business in a new way, which intentionally integrates environmental, social and economic concerns into business operations and strategies [1]. According to the European Commission: Directorate-General for Employment and Inclusion [2], CSR refers to a concept whereby companies integrate social and environmental concerns in their business operations and interaction with their stakeholders on a voluntary basis. In other words, CSR demonstrates that business activities help bring profits to the firm, while also contributing to the welfare and benefits of the entire society and aiming to protect environment and natural resources.

The logistics sector nowadays is considered an important factor that has a significant impact on the economic growth of developing countries, and determines the flow of all economic transactions, especially trade in goods and services [3]. Recognizing the role of logistics, the Vietnamese Government Prime Minister issued an action plan setting the goal of increasing the growth rate of logistics services up to 15-20% and the contribution of logistics to GDP from 8 to 10% [4]. However, the development of logistics activities seriously affects the environment because it depends heavily on non-renewable natural resources and fossil fuels [5]. According to Doherty and Hoyle [6], logistics activities in general cause about 5.5% of greenhouse gases. In Vietnam, road transport accounts for more than 95% of total emissions into the environment from goods transportation activities. Implementing environmental activities by logistics enterprises is not only an inevitable and urgent trend in developed countries, but also in developing countries. For instance, logistics service firms may shift to lower-energy transportation, use fuel-efficient vehicles or alternative fuels, or deliver environmental training for employees [7]. This issue motivates us to explore the relationship between CSR and the environmental performance of logistics enterprises in Vietnam.

Improving and enhancing performance is considered an important goal for all businesses, and many researchers have examined whether CSR practices can lead to an effective financial performance or not [8], [9]. Recent research by Ali et al. [9] shows that financial performance is closely related to CSR. The research of Skare and Golja [10] also showed a positive relationship between CSR and enterprises' financial performance in the context of a developing economy, however this relationship does not exist during periods of economic crisis [11]. Similarly, Albuquerque et al. [12] show that CSR can be an investment to increase product differentiation that allows firms to benefit from higher profit margins. In a more general aspect, the relationship between CSR and organizational performance is not clear due to the conflicting results of several studies. Galbreath and Shum [13] emphasized that customer satisfaction and reputation can mediate the linkage between CSR and firm performance. While Parast and Adams [14], Smith et al. [15] argued that CSR does not have a significant effect on organizational performance, this relationship was recently confirmed through recent studies by Javed et al. [16] and Long et al. [17].

It can be seen that the impact of CSR on financial performance and general organizational performance has been thoroughly investigated. However, researchers have not paid much attention to environmental performance [18]. In addition, most studies on CSR were conducted in developed countries. Pisani et al. [19] reviewed 494 CSR articles in top management journals, finding that 76% focused on developed countries. Similarly, Jamali and Karam [20] analyzed CSR research trends, revealing that Western contexts dominated the literature. Meanwhile, there is a lack of CSR research in the context of developing countries where environmentally oriented business activities increasing rapidly. This discrepancy suggests that differences in geographical, political and economic situations existing in developing countries cause differences in the understanding of CSR and thus promote CSR practices in different ways [21]. This suggests the

need for more research on moderating or mediating factors that may influence the relationship between CSR and organizational performance as mentioned by George et al. [22].

For successful CSR strategies, it is important to improve the effective administrative abilities of managers, thereby contributing to promoting good CSR practices and shaping sustainable strategies to manage sustainability issues more effectively [23]. The corporate governance ability of managers is a significant predictor of a firm's sustainable performance [24]. Hence, this study examines "green inclusive leadership" as a mediator of the relationship between CSR and environmental performance. Green inclusive leadership is a form of relational leadership, representing a contemporary leadership style characterized by an openness to innovative green ideas, a willingness to discuss environmental protection goals and a readiness to advise on environmental challenges that enterprises are facing [25] - [27]. Green inclusive can create a green psychological climate, orient and enhance the commitment of employees and the entire business towards green, creative and innovative practices that benefit the environment [28].

The theoretical framework of this research is built upon the resource-based view theory (RBV) and natural resource-based view theory (N-RBV). The RBV theory explains how a business can create strategic resource pools and/or capabilities to gain competitive advantage. According to RBV, a business can maximize sustainable competitive advantage when its resources are scarce, difficult to imitate, valuable, difficult to substitute, and non-tradable [29]. The N-RBV theory is an extension of the RBV theory hypothesizing that enterprises can achieve sustainable competitive advantage by solving natural environmental problems [30]. Researchers can use the N-RBV theory to evaluate corporate performance through the environmental, social and economic aspects of CSR [31]. Many studies have evaluated the impact of CSR on financial performance and organizational performance, but have not focused on environmental performance [18]. From the above arguments, this study proposes the following hypothesis:

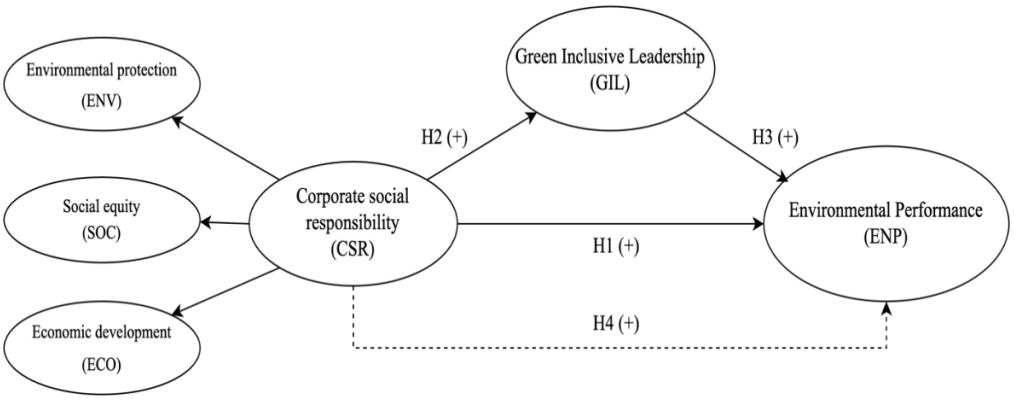

Figure 1. *Proposed research model*

Hypothesis H1: Corporate social responsibility has a positive impact on environmental performance.

Green inclusive leadership is considered a human resource in the organization, which is formed in the context of businesses aiming to promote their responsibilities for the economy, society, and the environment [32]. In this context, leaders' awareness of green issues is necessary to stimulate a firm's environmental actions. According to the N-RBV theory of Hart and Dowell [30], various environmental activities of enterprises can be effectively applied to create competitive advantages and enhance corporate performance. Therefore, this study proposes the following hypothesis:

Hypothesis H2: Corporate social responsibility has a positive impact on green inclusive leadership.

When green inclusive leadership is formed, enterprises will tend to operate in a direction that supports environmental protection issues [33]. Leaders and managers are essential drivers of

organizational behavior; they can create a climate that fosters pro-environmental thinking, and set an example for employees to follow [34], and influence the environmental awareness of the entire enterprise by introducing relevant policies [35]. In addition, when employees are guided by leaders who are open and accessible to discuss environmental concerns, employees in turn will respond by demonstrating various behaviors these concerns. From there, such greening-oriented activities can help reduce carbon emissions and minimize environmental hazards [36]. From the above arguments, this study proposes the following hypotheses:

Hypothesis H3: Green inclusive leadership has a positive impact on the environmental performance.

Hypothesis H4: Green inclusive leadership plays a mediating role in the relationship between corporate social responsibility and environmental performance.

Accordingly, this study proposes a research model as Figure 1.

2. Methodology

2.1. Measures

In this research, the measurement scales were adapted from previous studies. The questionnaire was constructed using a 5-point Likert scale from "(1) Strongly disagree" to "(5) Strongly agree". The independent variable CSR was measured using 17 items adapted from the study of Herrera et al. [37]. CSR was conceptualized through three aspects: social equity (SOC), environmental protection (ENV) and economic development (ECO). The social equity aspect included 6 items, the environmental protection included 6 items, and the economic development with 5 items. The scale for the green inclusive leadership variable (GIL) was adapted from the study of Carmeli et al. [38] with 9 items. The scale for environmental performance (ENP) included 5 items which was adapted from the study of Laosirihongthong et al. [39].

2.2. Sample

The research was conducted using quantitative methods through a survey of 193 managers of logistics enterprises in key economic areas: Hanoi capital city, Ho Chi Minh City and Quang Ninh province. The survey lasted for about 2 months from September to November of 2023. According to descriptive analysis, there were 152 male and 41 female managers. The representativeness of the sample was well-shown when the ratio of male/female managers accurately reflected the real human resource condition in Vietnamese business context. Geographically, 98 managers from Hanoi, 62 managers from Ho Chi Minh City and 33 managers from Quang Ninh province. Regarding to the age, 128 out of 193 managers are 45 years old and older (equivalent to 66%) while managers between the ages of 35 and under 45 reached a lower percentage of 27%. Among the educational background, the majority got bachelor's degrees (58%), while other managers got master's degrees and above (36%) and undergraduate degrees (6%).

3. Results and discussion

3.1. Validity and reliability of the measures

The study used Cronbach's Alpha and composite reliability (CR) to evaluate the reliability of the scales. Additionally, average variance extracted (AVE) was examined to assess the convergent validity, and Heterotrait-Monotrait Ratio (HTMT) was used to evaluate discriminant validity.

The results for Cronbach's Alpha and CR analysis show that the above scales meet reliability requirements. Specifically, the Cronbach's Alpha values for all scales were high (> 0.85), and all CR values exceeded the recommended threshold of 0.7, as shown in Table 1. AVE results confirm that all research constructs possess convergent validity, as the average variance extracted for each was over 60%. Finally, all HTMT ratios were below the 0.90 threshold, confirming discriminant validity.

Table 1. *Measurement model results*

Constructs	Items	Outer loadings	CA	CR	AVE
Social equity (SOC)	SOC1	0.940	**0.912**	**0.932**	**0.697**
	SOC2	0.843			
	SOC3	0.795			
	SOC4	0.807			
	SOC5	0.812			
	SOC6	0.801			
Environmental protection (ENV)	EVN1	0.951	**0.911**	**0.931**	**0.693**
	EVN2	0.797			
	EVN3	0.785			
	EVN4	0.811			
	EVN5	0.832			
	EVN6	0.809			
Economic development (ECO)	ECO1	0.947	**0.898**	**0.924**	**0.711**
	ECO2	0.855			
	ECO3	0.798			
	ECO4	0.810			
	ECO5	0.795			
Green inclusive leadership (GIL)	GIL1	0.941	**0.939**	**0.949**	**0.673**
	GIL2	0,808			
	GIL3	0,818			
	GIL4	0.809			
	GIL5	0.805			
	GIL6	0.783			
	GIL7	0.817			
	GIL8	0.795			
	GIL9	0.797			
Environmental Performance (ENP)	ENP1	0.925	**0.912**	**0.943**	**0.623**
	ENP2	0.803			
	ENP3	0.792			
	ENP4	0.811			
	ENP5	0.803			

3.2. Model and hypotheses testing

The PLS-SEM structural equation analysis method was used with the support of SmartPLS 4.0 software to test the research model and hypotheses. After bootstrapping with n = 5.000 resamples, the results of paths indicates that CSR has a significant positive effect on both green inclusive leadership and environmental performance ($\beta = 0.578$, $p < 0.01$) and ($\beta = 0.466$, $p < 0.01$), respectively. Green inclusive leadership also has a positive influence on environmental performance ($\beta = 0.474$, $p < 0.01$). All these effects are statistically significant at the 1% significance level. Therefore, hypotheses H1, H2, and H3 are all supported.

Furthermore, the indirect impact of CSR on environmental performance through the mediation of green inclusive leadership was found to be significant ($\beta = 0.274$, $p < 0.01$). This supports research hypothesis H4. These results indicate that green inclusive leadership plays a mediating role in the relationship between corporate social responsibility and environmental performance. When calculating the indirect impact of CSR on environmental performance through green inclusive leadership by multiplying the three corresponding regression coefficients, the result shows a positive number (p1*p2*p3 = 0.128). This shows that green inclusive leadership is a completely mediating variable in this relationship [40], which is also an important finding of our study.

The results show that both direct and mediating effects are statistically significant in Table 2 and Figure 2.

Table 2. *Total effects, confidence intervals*

Hypothesis	Path description	β	Estimated value ($p < 0.05$)
H1	CSR → GIL	0.578***	Accepted
H2	CSR → ENP	0.466***	Accepted
H3	GIL → ENP	0.474***	Accepted
H4	CSR → GIL → ENP	0.274***	Accepted
Coefficient of R^2 = 0.697, AdjR^2 = 0.694 (p <0.001)			

The R^2 value is 0.697, so the research model can explain 69.7% of the variation in environmental performance. The authors performed Bootstrap n = 5.000 resamples, the initial and average bootstrap estimates for all paths are very close to each other, showing that the initial estimate is stable.

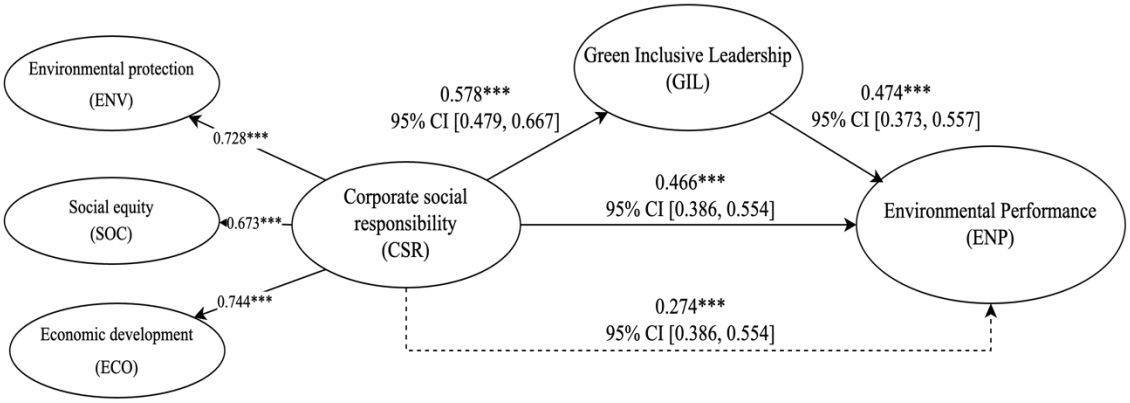

Figure 2. *Results of the structural model*

The effect sizes (f^2) in this study demonstrated moderate levels, ranging from 0.16 to 0.26, according to Cohen's guidelines [41], where values between 0.15 and 0.35 indicate medium effect sizes.

3.3. Discussion

The results of this study have demonstrated a positive relationship between CSR and the environmental performance of businesses in developing countries such as Vietnam, instead of only focusing on financial performance or corporate performance. The results reveal a significant standalone impact of CSR in fostering green inclusive leadership, which aligns with the findings of Mittal and Dhar [32] regarding leadership oriented towards environmental protection and sustainable development. These prior studies have primarily focused on leadership styles where managers possess pro-environmental attitudes and perspectives, implementing sustainable business practices. Drawing upon Resource-Based View (RBV) and Natural Resource-Based View (N-RBV) theories, such leadership is identified as a valuable human resource that enables organizations to enhance their sustainable competitive advantage and achieve greater success compared to conventional businesses [30]. The demonstrated impact of CSR on holistic green leadership carries a novel and broader significance compared to the aforementioned research. It extends beyond the individual leader's environmental inclination to encompass leaders who are also willing to orient and guide their employees and the entire organization towards environmentally beneficial activities. Our research further demonstrates that holistic green leadership subsequently drives the entire organization to be more oriented towards pro-environmental activities, consistent with the findings of Awan et al. [36] and Saleem [33]. Secondly, the study shows individual effects when CSR helps to shape a green inclusive leadership style in businesses, supporting the research results of Mittal and Dhar [32]. In addition, green inclusive leadership will help businesses become more environmentally oriented as in the study of

Awan et al. [36] and Saleem et al. [33]. This contributes to the improvement of Kraus et al. [18] research suggestion on the environmental performance aspect of businesses. Thirdly, the study contributes to the importance of green inclusive leadership variable and shows the mediating effects between CSR and environmental performance in logistics enterprises in Vietnam.

4. Conclusion

The research aims to provide direction for businesses on the impact of CSR and green inclusive leadership in realizing environmental performance results. Nowadays, the interest of administrators and policy makers is quite focused on environmental performance, so they can use the research framework on environmental performance in developing economies to reduce waste, pollution, emissions, save energy and increase renewable resources to improve environmental efficiency. For example, logistics enterprises can get some benefits while developing an environmentally friendly supply chain based on energy efficiency, material usage, recycling, waste management [42]. The results also highlight that CSR not only directly affects environmental performance but also through the mediating role of green inclusive leadership. Therefore, focusing and in-depth understanding of CSR orientation will help managers themselves form a green leadership style towards environment. Accordingly, enterprises need to provide training for leaders and managers regarding to boosting this kind of leadership style. Enterprise policies also need to enhance the attention, awareness and action of everybody towards the environment. In other words, the organizational climate will also be more open to green ideas, which help employees regularly interact and be willing to discuss about environmental problems, contributing to improving firms' environmental performance.

The present study shows a limitation of restricted geographical location when it was only conducted with 193 managers of logistics enterprises in Hanoi, Ho Chi Minh City and Quang Ninh, so it is necessary to continue testing the theoretical model with other provinces and regions in Vietnam. The increasing of generalizability of the model is also a future research direction. In addition, future studies can also evaluate the impact of green inclusive leadership on environmental performance of enterprises at two time points T1 and T2 to see better results of the relationship.

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