



ORGANIZATIONAL VALUES AND CORPORATE SOCIAL RESPONSIBILITY PERCEPTIONS: EVIDENCE FROM VIETNAMESE AGRICULTURAL ENTERPRISES

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ABSTRACT

Corporate social responsibility (CSR) has become increasingly important for agricultural enterprises as they face growing environmental, social, and market pressures associated with globalization, sustainability standards, and new-generation free trade agreements. Although previous studies have recognized the importance of organizational values in promoting CSR, limited empirical evidence explains how individual values and corporate culture jointly shape CSR perceptions in agricultural enterprises within emerging economies. This study investigates the influence of personal values and corporate culture on CSR perceptions among Vietnamese agricultural enterprises. Using survey data collected from 183 agricultural enterprises and cooperatives in Binh Duong Province, Vietnam, the study applies Structural Equation Modeling (SEM) to examine the relationships between organizational values and CSR perceptions across economic, social, and environmental dimensions. This study tests are further employed to assess differences in CSR perceptions according to enterprise age and export orientation. The findings reveal that both personal values and corporate culture positively and significantly influence CSR perceptions; however, corporate culture consistently exerts a stronger effect across all three CSR dimensions, particularly with respect to environmental responsibility. In addition, enterprises with longer operating histories and export orientation demonstrate significantly stronger CSR perceptions than younger and non-export-oriented firms. These findings extend the CSR literature by integrating individual values and corporate culture into a unified analytical framework, demonstrating that organizational culture constitutes the primary mechanism through which CSR awareness is translated into organizational practice. The study also provides practical implications for enterprise managers and policymakers by suggesting that strengthening CSR-oriented corporate culture, embedding CSR into strategic management, investing in employee value development, and promoting supportive policy incentives can enhance sustainable competitiveness and facilitate deeper integration into international agricultural markets.

Keywords: Organizational values, social responsibility, corporate culture, individual values, perception of social responsibility

JEL classification: M14, Q13, Q56

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INTRODUCTION

Agriculture is essential to Vietnam's economy, ensuring food security, supporting rural livelihoods, and contributing to social stability. The Vietnamese agricultural sector faces many risks and challenges, including strict consumer and market demands and the negative impacts of climate change. Disruptions caused by the

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COVID-19 pandemic revealed long-standing vulnerabilities in agricultural supply chains, labor conditions, and community resilience, stressing the need for more sustainable and responsible business practices. Additionally, free trade agreements have expanded market access but have also introduced significant challenges in complying with increasingly strict labor, environmental, and social responsibility standards. These pressures require firms to balance social responsibilities with market opportunities and the growing expectations of consumers and markets.

Recent research increasingly emphasizes the role of internal organizational dynamics in shaping CSR perceptions and practices, especially organizational values, leadership style, and corporate culture (Grojean et al., 2004; Aguinis & Glavas, 2012; Jamali & Karam, 2018). Stakeholder theory and value-based management argue that CSR should be seen as a business strategy rooted in ethical commitments, rather than merely compliance or symbolic activity. It must be closely integrated with the organization's core values and culture. Given these requirements, CSR should be connected to business strategy and daily decision-making to balance profit goals with environmental and social responsibilities.

From an individual-level perspective based on Schwartz's (1992) value theory, personal values such as benevolence, universalism, and responsibility are generally understood to influence how managers and employees interpret and commit to CSR initiatives. Empirical studies by Hemingway & MacLagan (2004), Kim et al. (2010), and Sarfo et al. (2022) have demonstrated that employees' personal values significantly affect their work motivation, commitment, loyalty to the organization, ethical behavior, and perceptions of corporate social responsibility. These studies also indicate that awareness of CSR is not developed in isolation but is built on the foundation of personal and organizational values.

Despite the growing body of CSR literature, several important gaps still exist. First, most empirical research has focused on manufacturing or service sectors in developed countries, while agricultural businesses in emerging economies remain underexplored. Second, earlier studies have treated personal values and organizational culture as separate factors, providing limited insights into their combined and relative effects on perceptions of CSR within an integrated framework. Third, there is a shortage of quantitative research that measures how firm-specific variables such as business age and export orientation influence perceptions of CSR. In economies where agriculture is vital and heavily reliant on export markets, the influence of these factors on CSR perceptions differs markedly from that in developed countries.

Beyond these empirical gaps, the existing literature has paid limited attention to explaining the organizational mechanism through which individual values are translated into CSR perceptions. While previous studies generally acknowledge that both personal values and corporate culture influence socially responsible behavior, they rarely examine their relative importance within an integrated analytical framework, particularly in agriculture where organizational practices are closely linked to environmental sustainability, community welfare, and export competitiveness. Consequently, it remains unclear whether CSR perceptions are primarily shaped by employees' personal values or by the organizational culture that institutionalizes



responsible business practices. Addressing this question represents both a theoretical and practical challenge, especially for agricultural enterprises operating in emerging economies.

Building on the research gap, this study uses a case study of Vietnamese agricultural enterprises to assess how individual values and corporate culture influence perceptions of social responsibility across three dimensions: economic, social, and environmental. Rather than viewing CSR solely as part of organizational performance, this study defines it as a multidimensional perceptual concept shaped by internal organizational values. Overall, the research provides three main contributions. First, it offers a clearer understanding of CSR perceptions at both the individual and organizational levels within CSR research. Second, it advances methodology by applying Structural Equation Modeling (SEM) to evaluate how personal values and corporate culture impact perceptions of social responsibility in agricultural enterprises. Third, it delivers important practical insights by examining enterprises and cooperatives in Vietnam, providing findings that can inform countries where agriculture is a key sector, especially developing nations.

More importantly, this study advances the CSR literature by arguing that organizational culture constitutes the principal organizational mechanism through which CSR-related values are translated into employees' perceptions of corporate social responsibility. Rather than treating personal values and corporate culture as independent determinants, this study compares their relative explanatory power within a single empirical framework. By doing so, it contributes to a more comprehensive understanding of how internal organizational values shape CSR perceptions in agricultural enterprises operating in emerging economies and provides evidence that complements existing findings derived mainly from manufacturing and service sectors.

This research centers on agricultural enterprises and cooperatives in Binh Duong province, where firms focus on exports and meet environmental standards, labor regulations, and community responsibilities. Exploring CSR perceptions in this setting, the study contributes to academic discussions on CSR and organizational values and informs practical and policy debates on promoting responsible and sustainable agricultural growth in emerging economies.

Based on the above theoretical arguments and identified research gaps, this study addresses the following research questions:

1. How do personal values influence perceptions of social responsibility in Vietnamese agricultural enterprises?
2. What role does corporate culture play in shaping social responsibility perceptions?
3. Which matters more for CSR perceptions—personal values or corporate culture?
4. How do enterprise age and export orientation affect CSR perceptions?

LITERATURE REVIEW

Organizational values influence strategy, mission, and vision (Grojean et al., 2004; Dermol & Širca, 2018). These values are core beliefs that guide actions and decisions (Williams, 2002; Mueller & Straatmann, 2014) and form the basis of organizational culture. When clearly defined as organizational social responsibility, these



values encourage environmental protection, community responsibility, ethical business practices, and other goals (Jin & Drozdenko, 2010; Mason et al., 2014; Martínez et al., 2016; Brunton et al., 2017; Camilleri, 2017). Individual, cultural, and organizational values together influence behavior, decisions, and corporate culture.

Today, social responsibility is a core concern. Individual and cultural values will guide organizational practices and social norms. These values will powerfully shape perceptions and decisions regarding social responsibility (Hemingway & MacLagan, 2004; Fordham & Robinson, 2019).

The relationship between organizational values and CSR can be further understood through several complementary theoretical perspectives. Stakeholder Theory (Freeman, 1984) argues that organizations create sustainable value by balancing the interests of multiple stakeholder groups rather than focusing exclusively on shareholders. From this perspective, organizational values provide the ethical foundation that shapes managerial responses to stakeholder expectations. Institutional Theory (DiMaggio & Powell, 1983; Scott, 2014) further explains that organizations adopt CSR practices not only because of internal ethical considerations but also because of coercive, normative, and mimetic pressures from governments, markets, industry associations, and international standards. At the individual level, Schwartz's Theory of Basic Human Values (Schwartz, 1992) explains how personal value orientations influence employees' ethical judgments and support for CSR initiatives. Integrating these theoretical perspectives suggests that CSR perceptions are simultaneously influenced by individual beliefs and organizational institutions, thereby providing a comprehensive conceptual foundation for examining the relative influence of personal values and corporate culture.

The influence of personal values on perceptions of corporate social responsibility

Personal values influence how individuals view social responsibility. Understanding this influence is essential for developing policies and practices that foster social responsibility within organizations. Numerous theories explain how values shape perceptions of CSR. Schwartz's (1992) theory illustrates how universal values such as benevolence, self-direction, and universalism guide our attitudes. Rokeach (1973) and Hofstede (1984) emphasize the importance of culture. In stakeholder theory, Freeman (1984) contends that stakeholders' values affect how they evaluate a firm's responsibility. Social identity theory (Ashforth & Mael, 1989) suggests that individual values and group identity are linked to perceptions of corporate responsibility (Ashforth & Mael, 1989). The theory of cognitive dissonance also describes how people reconcile personal values with CSR expectations and how group identity influences perceptions of CSR (Festinger, 1957; Tajfel & Turner, 1979).

CSR is essential in business, extending responsibilities beyond profit. Leadership influences a company's approach to CSR, shaping its strategy, culture, and societal impact (Anthony et al., 2014; Doh & Quigley, 2014; Ullah et al., 2022). Research indicates that leadership style affects CSR perspective. Transformational leaders, who inspire and foster shared purpose, tend to view CSR as part of the company's mission (Men, 2014; Allen et al., 2017; Jnaneswar & Ranjit, 2020; Del Baldo, 2017; Azuaje, 2021). In contrast, transactional leaders, who focus on rewards and compliance, might restrict CSR to meeting requirements (Hood, 2003;



Baucus & Beck-Dudley, 2005; Ma & Jiang, 2018). They participate in CSR activities primarily for rewards, not for social good.

The influence of leadership on perceptions of CSR also extends to communication effectiveness and transparency within the organization (Kang & Hustvedt, 2014). Organizations whose leaders communicate CSR initiatives authentically and consistently are more likely to cultivate positive perceptions among stakeholders (Foscht & Eisingerich, 2018). Stakeholders, including employees, customers, and investors, increasingly prioritize transparency in CSR disclosures and communications. Leaders who engage in open discourse about organizational social responsibility foster more favorable stakeholder perceptions.

Furthermore, leadership's impact on CSR perception affects external stakeholders and is pivotal in molding employees' perspectives (De Roeck & Farooq, 2018; Budur & Demir, 2019; Chaudhary, 2021). Internal leadership practices, including promoting a corporate culture centered on citizenship and active employee engagement in CSR activities, contribute substantially to fostering a positive perception among the workforce. When leadership authentically demonstrates a commitment to social responsibility, employees are more inclined to view CSR as an integral part of the organizational ethos.

The influence of corporate culture on the perception of corporate social responsibility.

Several studies (Den et al., 2007; Glavas, 2016) underscore the crucial role of embedding Corporate Social Responsibility (CSR) in the fabric of corporate culture to achieve a profound impact. When CSR is seamlessly woven into an organization's core values, employees tend to view it as a sincere dedication rather than a superficial public relations maneuver. This seamless integration fosters a heightened sense of responsibility beyond mere compliance, thereby enhancing the perception of the organization's genuine commitment to societal well-being.

Leadership plays a central role in developing corporate culture and propagating its values, thereby increasing perceptions of CSR (Bass & Riggio, 2006). When leaders actively advocate for and exemplify socially responsible values, they broadcast a powerful message throughout the organization. Leadership commitment to CSR influences internal stakeholders and shapes external perceptions, reinforcing the view that CSR is a genuine and integral aspect of organizational identity.

Moreover, nurturing a corporate culture lays the groundwork for transparent and efficient communication, which is crucial for bridging the gap between corporate culture and perceptions of CSR (Du, Bhattacharya, & Sen, 2010). Clear communication of internal and external CSR initiatives enhances stakeholder understanding and engagement (Lim & Greenwood, 2017; Kim, 2019). Organizations that effectively communicate the social impact of their initiatives reinforce their commitment to CSR and build trust and credibility among diverse stakeholders.

How emerging global trends and the COVID-19 pandemic have influenced corporate social responsibility



The impact of emerging global trends, including the COVID-19 pandemic, on Corporate Social Responsibility (CSR) has become a focal point in contemporary literature, reflecting shifts in how businesses engage with societal and environmental issues.

The rapid acceleration of digitalization, a trend magnified by the COVID-19 pandemic, has fundamentally altered the operational landscapes of businesses worldwide. This digital shift has changed how companies operate and engage in CSR activities. With the increasing importance of remote work, companies have been compelled to reconsider their CSR strategies, focusing more on digital inclusion, cybersecurity, and ensuring the digital well-being of their employees and communities (Jiang W. et al., 2023). This trend underscores the need for businesses to adapt their CSR initiatives to address the digital divide and promote equitable access to technology.

The growing concern over climate change and environmental sustainability has steered CSR towards a greater focus on green initiatives (Kallmuenzer et al., 2023). The COVID-19 pandemic has pushed businesses to do more about sustainability by reducing emissions and investing in more sustainable operations (Klymenko et al., 2022). Literature suggests that businesses increasingly integrate environmental sustainability into their core values, viewing it as essential to their social responsibility toward future generations. This is evidenced by companies' growing dedication to expanding the use of renewable energy, minimizing waste, and developing sustainable supply chains.

The COVID-19 pandemic has highlighted and exacerbated social inequalities and health disparities, prompting a reevaluation of CSR's role in addressing these issues. Companies are now more actively involved in health and well-being initiatives, providing support in the fight against COVID-19 through donations, offering free services, and supporting vaccine rollouts (Zhao, J, 2021). Furthermore, businesses are also increasingly concerned with community and social issues, such as addressing inequality and contributing more to the community through job creation and educational opportunities.

The COVID-19 pandemic has prompted businesses to increase CSR implementation and transparency in their activities under pressure from stakeholders (Dyczkowska, J. et al., 2022). In addition to releasing financial statements, companies are increasingly sharing environmental and social responsibility reports on digital platforms for their stakeholders.

Emerging global trends have reinforced the importance of ethical leadership and robust corporate governance in driving CSR. The pandemic, in particular, has underscored the need for ethical decision-making and leadership in navigating crises while maintaining a commitment to CSR principles (Carroll, A., 2021). This context has highlighted the role of leaders in embedding CSR within corporate governance structures, ensuring companies remain committed to ethical practices and social responsibility amid challenges.

The agricultural sector in Vietnam, a critical component of the national economy and social fabric, faces unique challenges and opportunities in adopting CSR practices. Globalization, environmental sustainability, and social equity pressures demand a rethinking of traditional agricultural practices toward more responsible, sustainable models (Pham & Tran, 2020). However, research on CSR in Vietnamese agriculture remains



nascent, with limited studies examining how organizational values shape CSR perceptions and practices in this context (Nguyen et al., 2019).

The above theoretical arguments indicate that corporate culture should not merely be regarded as an organizational characteristic but as the institutional mechanism through which CSR values become embedded in managerial decision-making and employee behavior. According to Value-Based Management theory (Agle & Caldwell, 1999; Dolan et al., 2006), organizations that successfully integrate ethical values into strategic management are more capable of aligning employee behavior with long-term organizational objectives. In this context, CSR-oriented corporate culture is expected to provide a stronger and more consistent influence on CSR perceptions than individual values because it shapes organizational routines, communication processes, incentive systems, and collective norms. Consequently, comparing the relative influence of personal values and corporate culture represents an important theoretical issue that remains insufficiently explored in previous CSR research, particularly in agricultural enterprises operating in emerging economies.

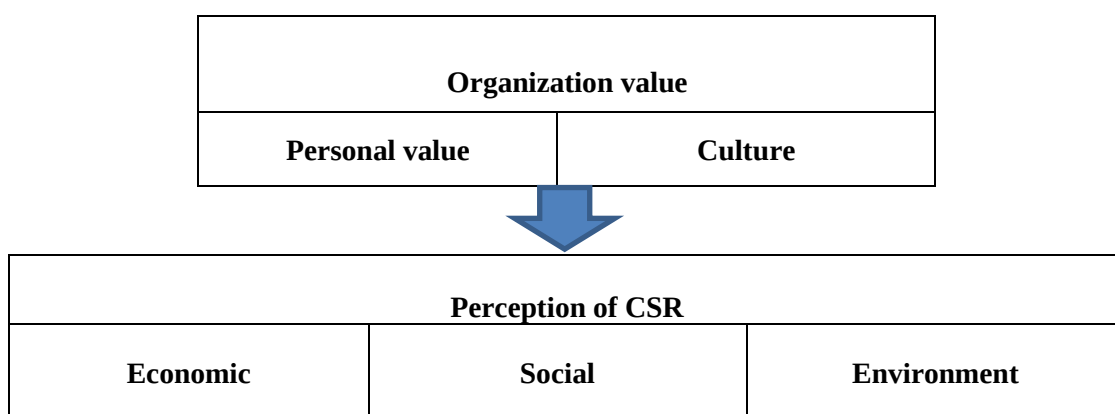
METHODOLOGY

Having reviewed the existing literature on organizational values and CSR, we now turn to the methodology employed in this study to explore these dynamics within Vietnamese agricultural enterprises.

1. Model

This research provides a comprehensive overview highlighting the critical roles of individual values and organizational culture in shaping an organization's core values. Moreover, these elements significantly influence an organization's approach to social responsibility. This study examines the effects of individual values and organizational culture on perceptions of social responsibility within Vietnamese enterprises, focusing on businesses and agricultural cooperatives in Binh Duong province. The assessment of how individual values and organizational culture shape the social responsibility perspectives of agricultural enterprises encompasses three key dimensions: economic, social, and environmental. The authors propose the following research model:

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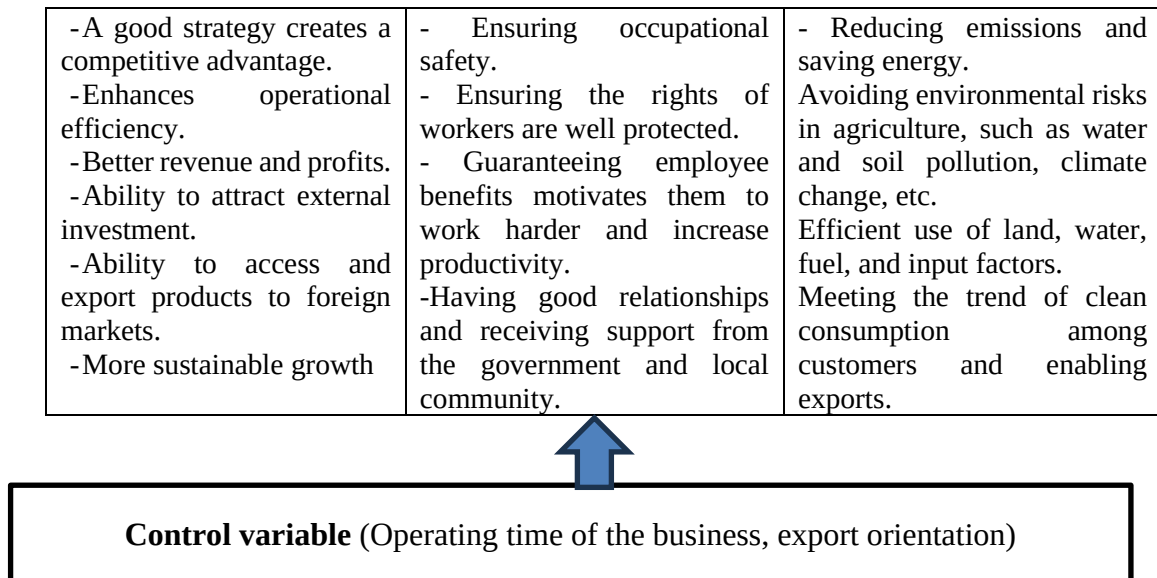


Figure 1. Research model on the impact of organizational values on the perception of social responsibility in Vietnamese agricultural enterprises

2. Questionnaire and Data Collection

To assess the impact of organizational values on perceptions of social responsibility in agricultural enterprises in Binh Duong, the authors administered 187 questionnaires to leaders and managers of agricultural enterprises and farming cooperatives in Binh Duong. Given the complexity of the research model, which includes many variables such as personal values, corporate culture, and CSR awareness across economic, social, and environmental aspects, a sample size of 187 is appropriate to support the SEM structural model analysis. Due to limited budget and time, and limited access to businesses and agriculture in the research area, the sample size is small. However, by having the project research team members interview respondents directly at businesses and agricultural cooperatives, it will ensure that the collected information is high-quality and representative. The questions evaluated individual values, organizational culture, and the enterprises' perception of social responsibility. Additionally, the questionnaire was structured to collect information on these agricultural enterprises' implementation of social responsibilities. After discarding invalid responses, the research team collected 183 valid questionnaires.

3. Data analysis

This study evaluates the impact of organizational values on perceptions of social responsibility in agricultural enterprises using a structural equation modeling (SEM) approach. The structural equation model (SEM) helps the research team clarify the relationship between organizational values and the social responsibility of agricultural enterprises in aspects such as the perception of social responsibility related to economics, society, and the environment, as well as under the influence of control variables like the duration of business operations and export orientation. All data collected in this study will be analyzed using SPSS 25 and AMOS 25 software.

RESULTS



1. Test the reliability of the scale

First, the authors conducted a Cronbach's Alpha test to assess the scale's reliability in this study.

Table 1. Reliability analysis of measurement scales

Code	Latent/ Manifest variables	Cronbach's Alpha
Personal value		0.849
PV01	Social responsibility is new and necessary for myself and the organization's development.	0.830
PV02	Enterprises should balance organizational interests and social responsibility.	0.793
PV03	I am willing to promote social responsibility in the organization.	0.776
PV04	I identify corporate/cooperative social responsibility as the organization's core value.	0.825
Culture		0.761
CT02	The core values of the enterprise are disseminated and regularly propagated to each staff and employee	0.733
CT03	The enterprise is responsible for customers and partners	0.638
CT04	The enterprise has been building regulations on environmentally friendly behavior in the organization's operations	0.670
Perception of CSR in economics		0.887
EC01	Implementing social responsibility is a good strategy to create a competitive advantage for the organization.	0.866
EC02	Implementing social responsibility will help enterprises improve operational efficiency.	0.874
EC03	Implementing social responsibility will improve the enterprise's revenue and profit.	0.875
EC04	Implementing social responsibility helps enterprises attract external investment capital.	0.859
EC05	Social responsibility will help enterprises access and export their products to foreign markets.	0.871
EC06	Social responsibility will help enterprises grow sustainably in the long run.	0.863
Perception of CSR in social		0.844
SC01	Implementing social responsibility helps enterprises ensure labor safety.	0.815
SC02	Implementing social responsibility helps enterprises ensure the rights of workers.	0.813
SC03	Social responsibility helps enterprises ensure employee benefits, motivating employees to work and increasing productivity.	0.805
SC04	Participating in social activities (charity, contributing to local communities, etc) helps businesses/cooperatives have good relationships and receive support from local authorities and communities.	0.819
SC05	Training and coaching on social responsibility for employees helps them better understand social responsibility.	0.809
Perception of CSR in the environment		0.839
EN01	Social responsibility will help enterprises better protect the environment by reducing emissions and saving energy.	0.796
EN02	Social responsibility will help enterprises avoid environmental risks in the agricultural sector, such as water and soil pollution, climate change, etc.	0.795
EN03	Social responsibility will help businesses use land, water, fuel, and input resources.	0.791
EN04	Implementing social responsibility will help enterprises meet customers' green and clean consumption trends and be able to export.	0.804

Source: Results from SEM analysis by the author (2026)

Note: CT01: Enterprises value core values such as human development, environmental protection, and community development. Cronbach's Alpha values above 0.70 indicate acceptable internal consistency (Hair et al., 2022). CT01 was removed during reliability analysis because it did not satisfy the required reliability criterion

The results of the Cronbach's Alpha test (Table 1) indicate that all scales had satisfactory coefficients ($\alpha > 0.6$). Following Hair et al. (2022), Cronbach's Alpha values above 0.70 indicate acceptable internal



consistency, while values above 0.80 indicate good reliability. Therefore, all constructs in this study demonstrate satisfactory reliability and are retained for further analyses. The lowest factor was culture (Cronbach's Alpha = 0.761), and the highest was Perception of CSR in economics (Cronbach's Alpha = 0.887). Additionally, all observed variables showed item-total correlations above 0.3, justifying their inclusion in both exploratory factor analysis (EFA) and confirmatory factor analysis (CFA). The final EFA results indicated that the KMO value (Kaiser-Meyer-Olkin) was 0.886, which is greater than 0.6, and Bartlett's test was significant ($p = 0.000$), indicating an acceptable fit. The factor loadings of the observed variables in the rotated matrix exceeded 0.5, meeting the threshold and indicating that these variables make a significant contribution to the model.

Table 2. Exploratory and confirmatory factor analysis

Factor	Factor loading				
	1	2	3	4	5
EC04	.863				
EC06	.805				
EC02	.798				
EC05	.775				
EC03	.774				
EC01	.759				
SC04		.821			
SC03		.812			
SC05		.783			
SC01		.742			
SC02		.742			
EN02			.871		
EN01			.813		
EN03			.779		
EN04			.778		
PV02				.923	
PV03				.909	
PV04				.683	
CT03					.886
CT04					.767
CT02					.693

Source: Results from SEM analysis by the authors (2026)

The results of Table 2 show that the 21 remaining observed variables are classified into five distinct factors. At the same time, the results of the CFA also showed appropriate indicators: CMIN/df = 1.076 (preferably <3); GFI = 0.906 (preferably >0.8); RMSEA was significant at 0.021 (preferably <0.08), the CFI and TLI values were below 1, at 0.992 and 0.990, and PCLOSE = 0.997 (preferably > 0.05). Therefore, the remaining variables after the CFA analysis all achieve a good fit and are suitable for the SEM model analysis.

All retained items exhibited standardized factor loadings greater than 0.50, satisfying the recommended threshold for construct validity (Hair et al., 2022). The CFA results further confirm the convergent validity and overall adequacy of the measurement model.

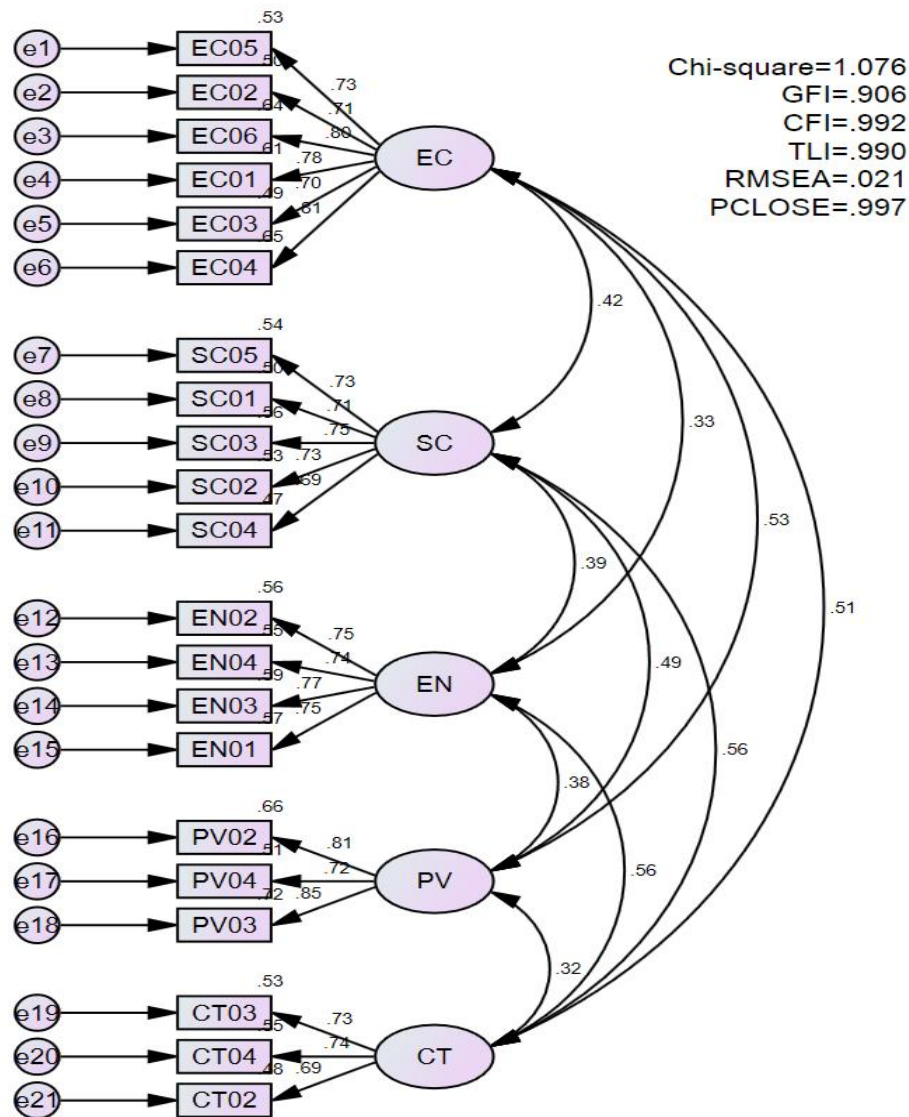


Figure 2. Confirmatory factor analysis (CFA) model

Source: Results from SEM analysis by the author (2026)

Note: Standardized factor loadings are presented. All factor loadings exceed the recommended threshold of 0.50

2. Result of structural equation modeling (SEM)

The SEM results showed that $CMIN/df = 1.061 < 3$; $CFI = 0.993$; $TLI = 0.992$; $RMSEA = 0.018$; $PCLOSE = 0.998$, $GFI=0.906$.

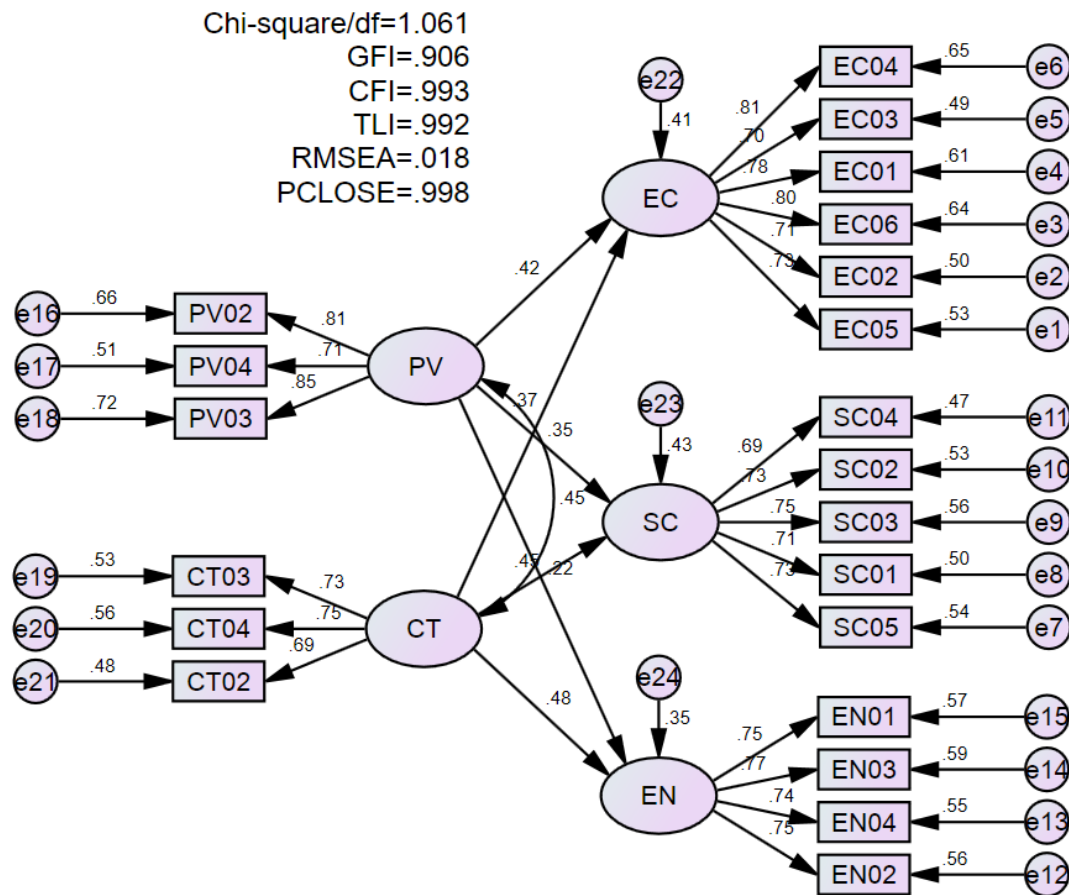


Figure 3. Structural equation model (SEM) results
Source: Results from SEM analysis by the author (2026)

The estimated parameters (Table 3) indicated that all factors were significant (P -value < 0.05). In all three models, the independent variables are perceptions of CSR across the economic, social, and environmental aspects of agricultural enterprises, and the R^2 values are 0.408, 0.431, and 0.351, respectively.

Table 3. The impact of individual values and corporate culture on the perception of social responsibility in Vietnamese agricultural enterprises

Regressing directions	Estimated β value	S.E.	C.R.	p-value	R^2
Perception of CSR in economics (EC)← Personal value (PV)	.327	.067	4.869	***	0.408
Perception of CSR in economics (EC)← Culture (CT)	.359	.085	4.201	***	
Perception of CSR in social (SC)← Personal value (PV)	.290	.071	4.114	***	0.431
Perception of CSR in social (SC)← Culture (CT)	.462	.096	4.802	***	
Perception of CSR in the environment (EN)← Personal value (PV)	.229	.088	2.588	0.010	0.351
Perception of CSR in the environment (EN)← Culture (CT)	.617	.126	4.877	***	

Source: Results from SEM analysis by the author (2026)

Note: Standardized coefficients (β) are reported. $p < 0.05$ indicates statistical significance, and *** indicates $p < 0.001$. Standardized coefficients around 0.10 indicate a small effect, around 0.30 a moderate effect, and above 0.50 a strong effect (Cohen, 1988). PV = Personal Values; CT = Corporate Culture. R^2 represents the proportion of variance explained by the independent variables



This means that the independent variables (individual values and corporate culture) explain 40.8%, 43.1%, and 35.1% of the variation in the dependent variables (the perception of CSR across the economic, social, and environmental aspects of agricultural enterprises), respectively.

Table 3 shows that corporate values, specifically individual values and corporate culture, positively impact the perception of social responsibility in agricultural enterprises from three perspectives: economic, social, and environmental. Among these, corporate culture has a greater impact on Vietnamese agricultural enterprises' perceptions of economic, social, and environmental factors than individual factors do.

Among the two predictors, corporate culture demonstrates a consistently stronger standardized effect than personal values across all CSR dimensions. The strongest effect is observed for environmental CSR perceptions ($\beta = 0.617$), representing a large effect size, whereas the remaining standardized coefficients indicate moderate effects according to Cohen (1988). These findings suggest that organizational culture serves as the primary organizational mechanism shaping CSR perceptions in Vietnamese agricultural enterprises.

Table 4. Test results for the impact of business operation duration on the perception of CSR in economic, social, and environmental aspects

CSR Perception	Levene's Test (H ₀ : Equal Variances)	Welch Test (H ₀ : No Significant Difference)	Decision
Perception of CSR in economics	p = 0.003 (Reject H ₀ : Unequal variances)	p = 0.000 (Reject H ₀ : Significant difference)	Reject the null hypothesis: significant difference
Perception of CSR in social	p = 0.001 (Reject H ₀ : Unequal variances)	p = 0.000 (Reject H ₀ : Significant difference)	Reject the null hypothesis: significant difference
Perception of CSR in environmental	p = 0.000 (Reject H ₀ : Unequal variances)	p = 0.000 (Reject H ₀ : Significant difference)	Reject the null hypothesis: significant difference

Source: Results from SEM analysis by the author (2026)

Note: Because Levene's test indicated unequal variances, Welch's ANOVA was adopted to provide robust mean comparisons across business-age groups.

The results indicate significant differences in perceptions of CSR across economic, social, and environmental aspects with respect to the operating time of agricultural enterprises. Levene's and Welch's tests indicate unequal variances, and CSR perceptions differ significantly across all three dimensions.

Table 5. Mean CSR perceptions by business age

Perception of social responsibility	Operating time of the business	Mean
Perception of CSR in economics	Less than three years	3.5873
	From 3 years to less than five years	3.7008
	From 5 years to less than 10 years	3.9881
	More than ten years	4.1408
Perception of CSR social	Less than three years	3.5810
	From 3 years to less than five years	3.6273
	From 5 years to less than 10 years	3.9143
	More than ten years	4.1534
Perception of CSR in the environment	Less than three years	3.5119
	From 3 years to less than five years	3.4545
	From 5 years to less than 10 years	4.0893
	More than ten years	4.2354

Source: Results from SEM analysis by the author (2026)

Note: Mean values are based on a five-point Likert scale, where higher values indicate stronger CSR perceptions



Moreover, Table 5 shows differences in perceptions of social responsibility among business groups with varying operational durations. Regarding perceptions of economic and social responsibility, Vietnamese agricultural enterprises with longer operating histories better understand these two aspects. Regarding environmental and social responsibility, businesses operating for over 10 years and those operating for 5 to 9 years have the best perception of social responsibility, followed by those operating for 3 to 4 years, while the lowest perception is among those operating for 1 to 2 years.

Similar to the control variable of business operation duration, the authors conducted Levene's Test for homogeneity of variance and the Welch Test to compare means for the control variable of export orientation of agricultural enterprises.

Null Hypothesis (H_0): The perception of Corporate Social Responsibility (CSR) does not differ significantly across agricultural enterprises with different export orientations.

This finding suggests that organizational experience may facilitate the institutionalization of CSR values through accumulated managerial capability and stakeholder engagement.

Table 6. Test results for the impact of the export orientation on the perception of CSR in economic, social, and environmental aspects of agricultural enterprises

CSR Perception	Levene's Test (H_0 : Equal Variances)	Welch Test (H_0 : No Significant Difference)	Decision
Perception of CSR in economics	$p = 0.001$ (Reject H_0 : Unequal variances)	$p = 0.000$ (Reject H_0 : Significant difference)	Reject the null hypothesis: significant difference
Perception of CSR in social	$p = 0.001$ (Reject H_0 : Unequal variances)	$p = 0.000$ (Reject H_0 : Significant difference)	Reject the null hypothesis: significant difference
Perception of CSR in environmental	$p = 0.000$ (Reject H_0 : Unequal variances)	$p = 0.000$ (Reject H_0 : Significant difference)	Reject the null hypothesis: significant difference

Source: Results from SEM analysis by the author (2026)

Note: Welch's test is reported because homogeneity of variances was violated

The results indicate significant differences in perceptions of CSR across economic, social, and environmental aspects, depending on the export orientation of agricultural enterprises. Levene's and Welch's tests indicate unequal variances, and CSR perceptions differ significantly across all three dimensions.

Table 7. Average value of perception of social responsibility in economic, social, and environmental aspects following the export orientation of the agricultural enterprises

Perception of social responsibility	Export orientation	Mean
Perception of CSR in economics	Not export-oriented	3.7457
	Export orientation	4.1186
Perception of CSR social	Not export-oriented	3.6641
	Export orientation	4.1500
Perception of CSR in the environment	Not export-oriented	3.5962
	Export orientation	4.2188

Source: Results from SEM analysis by the author (2026)

Note: Mean values are based on a 5-point Likert scale, where higher values indicate stronger perceptions of CSR. Levene's and Welch's tests are applied due to unequal variances across groups.



The results from Table 7 indicate differences in perceptions of social responsibility among business groups, depending on whether they are export-oriented. In terms of economics, society, and the environment, businesses with an export orientation are more attuned to social responsibility than those without one.

The results of this study clarify how organizational values, including personal values and corporate culture, influence perceptions of Corporate Social Responsibility (CSR) in agricultural enterprises in Vietnam, using a case study in Binh Duong province. This paper finds that corporate culture has a stronger impact on CSR perceptions than personal values, particularly across the economic, social, and environmental dimensions. A key contribution of this study is the establishment of a clear link between corporate culture and CSR perceptions. The findings also support previous research emphasizing the importance of integrating CSR into organizational culture (Aguinis et al., 2012; Glavas, 2016; Jamali & Karam, 2018). When CSR becomes a core part of the culture and values of agricultural businesses and their employees, it boosts employee commitment and enhances organizational efficiency. This is particularly critical for Vietnamese farm enterprises, as all production and business activities heavily rely on sustainable environmental practices and aim to serve and protect the interests of rural communities.

Besides corporate culture, personal values also influence Vietnamese agricultural enterprises' awareness of social responsibility. This result is consistent with Schwartz's (1992) theory of fundamental human values, which argues that personal beliefs influence social responsibility. In addition, recent studies have shown that perceptions of CSR are influenced by employees' values, which affect work motivation and organizational commitment (Kim et al., 2010; Sarfo et al., 2010). This indicates that agricultural enterprises need to not only pay attention to corporate culture but also encourage employees to take responsibility and develop a sense of awareness. Enterprises can achieve this by promoting ethical behavior and creating opportunities for individuals to participate in CSR activities. Additionally, the research findings show that export-oriented enterprises report consistently higher CSR perceptions across economic, social, and environmental dimensions. This pattern suggests that international market requirements and sustainability standards encourage stronger CSR awareness among exporting firms.

DISCUSSION

5.1. Organizational values as the foundation of CSR perceptions

This study provides empirical evidence that organizational values constitute an important foundation for shaping CSR perceptions in Vietnamese agricultural enterprises. The positive effects of both personal values and corporate culture suggest that CSR awareness is not merely a response to external institutional pressures but also reflects the internal value systems embedded within organizations. This finding reinforces the central proposition of Stakeholder Theory (Freeman, 1984), which argues that firms create sustainable value by integrating the expectations of multiple stakeholders into organizational decision-making. It also supports Institutional Theory (DiMaggio & Powell, 1983; Scott, 2014), which suggests that organizational behaviour



results from the interaction between internal organizational values and external institutional pressures. In the context of Vietnamese agriculture, where enterprises operate under increasing environmental, labour, and export standards, CSR perceptions emerge from both ethical commitment and institutional adaptation

5.2. Corporate culture as the primary organizational mechanism

The most important finding of this study is that corporate culture exerts a stronger influence on CSR perceptions than personal values across all three CSR dimensions. This finding extends previous studies by Glavas (2016), Aguinis and Glavas (2012), and Jamali and Karam (2018), which emphasized the importance of embedding CSR into organizational culture but did not explicitly compare its relative influence with employees' personal values. The present study demonstrates that CSR-oriented corporate culture functions as the principal organizational mechanism through which ethical values are translated into daily managerial practices and employee behaviour. This finding also supports Value-Based Management theory (Agle & Caldwell, 1999; Dolan et al., 2006), suggesting that organizations integrating ethical values into strategic management are more likely to institutionalize CSR throughout organizational routines, communication systems, and decision-making processes.

5.3. Why personal values still matter

Although personal values exhibit weaker effects than corporate culture, they remain statistically significant determinants of CSR perceptions. This finding confirms Schwartz's (1992) Theory of Basic Human Values, which proposes that individual ethical orientations influence judgments and behavioural intentions. The results are also consistent with Hemingway and MacLagan (2004), Kim et al. (2010), and Sarfo et al. (2022), who reported that employees with stronger prosocial values demonstrate higher commitment to CSR initiatives. However, unlike many previous studies that treated personal values as the primary determinant of CSR, this study indicates that their influence becomes substantially stronger when reinforced by an organizational culture that actively supports responsible business practices. This finding is also compatible with Social Identity Theory (Ashforth & Mael, 1989), whereby employees gradually internalize organizational norms and align their CSR perceptions with shared organizational values.

5.4. Enterprise characteristics and CSR perceptions

Another important contribution concerns the influence of enterprise characteristics. Agricultural enterprises with longer operating histories and export orientation consistently reported stronger CSR perceptions across economic, social, and environmental dimensions. This finding suggests that organizational learning accumulated through business experience facilitates the institutionalization of CSR practices. Similarly, export-oriented enterprises are exposed to stricter international sustainability requirements, environmental regulations, and labour standards imposed by global value chains and free trade agreements. Consequently, CSR becomes not only an ethical commitment but also a strategic capability that enhances international competitiveness. Compared with previous CSR studies conducted primarily in manufacturing sectors, this research highlights that market internationalization represents an important institutional driver of CSR perceptions within agricultural enterprises.



Overall, this study contributes to the international CSR literature in three respects. First, it integrates personal values and corporate culture within a unified analytical framework rather than examining them separately. Second, it demonstrates that corporate culture represents the primary organizational mechanism through which CSR values are translated into employees' perceptions. Third, it provides empirical evidence from Vietnamese agricultural enterprises, a research context that has received relatively limited attention in previous CSR studies dominated by manufacturing and service industries in developed economies. These findings therefore extend the applicability of existing CSR theories to emerging agricultural economies facing increasing sustainability and international market pressures.

The findings suggest several managerial implications. First, managers should integrate CSR into organizational strategy rather than treating it as a compliance activity. Second, enterprises should strengthen CSR-oriented corporate culture through leadership commitment, internal communication, employee training, and performance evaluation systems that incorporate CSR objectives. Third, organizations should promote employee participation in CSR initiatives to reinforce personal responsibility and ethical awareness. Finally, agricultural enterprises seeking international market access should align their internal management systems with internationally recognized sustainability standards and ESG-related requirements.

POLICY IMPLICATIONS

The findings also generate several policy implications. Government agencies should continue promoting CSR awareness among agricultural enterprises through targeted training programs, technical assistance, and CSR certification schemes. Financial incentives such as green credit, preferential taxation, and support for sustainability reporting could encourage wider CSR adoption. Furthermore, policymakers should strengthen cooperation with business associations and international organizations to disseminate ESG standards, facilitate responsible agricultural production, and improve the competitiveness of Vietnamese agricultural exports under new-generation free trade agreements.

CONCLUSION

This study examined how organizational values, represented by personal values and corporate culture, shape perceptions of Corporate Social Responsibility (CSR) among Vietnamese agricultural enterprises. Using survey data from 183 agricultural enterprises and cooperatives in Binh Duong Province and applying Structural Equation Modeling (SEM), the study demonstrates that both personal values and corporate culture positively influence CSR perceptions across economic, social, and environmental dimensions. However, corporate culture consistently exerts a stronger influence than personal values, particularly with respect to environmental responsibility. Furthermore, enterprises with longer operating histories and export orientation exhibit significantly higher levels of CSR perception than younger and non-export-oriented firms.

Beyond confirming previous CSR studies, this research makes several theoretical contributions. First, it integrates personal values and corporate culture within a unified analytical framework, providing a more



comprehensive explanation of how organizational values shape CSR perceptions. Second, the findings demonstrate that corporate culture functions as the principal organizational mechanism through which ethical values are translated into employees' CSR perceptions, thereby extending Stakeholder Theory, Institutional Theory, and Value-Based Management theory within the context of agricultural enterprises in emerging economies. Third, by focusing on Vietnamese agricultural enterprises, this study contributes empirical evidence from a research context that remains relatively underrepresented in the international CSR literature, which has traditionally concentrated on manufacturing and service industries in developed countries.

From a practical perspective, the findings suggest that agricultural enterprises should embed CSR into their organizational culture rather than treating it merely as a compliance requirement. Managers should strengthen ethical leadership, integrate CSR into strategic planning and performance evaluation, and encourage employee participation in CSR-related initiatives through continuous communication and training. At the policy level, government agencies should promote CSR adoption through capacity-building programs, technical guidance, green financial incentives, and stronger alignment with international sustainability standards, thereby enhancing the competitiveness of Vietnamese agricultural products in global markets.

Despite these contributions, this study has several limitations. First, the research is based on agricultural enterprises in Binh Duong province, which may limit the generalizability of the findings to other regions of Vietnam. Second, the study uses cross-sectional survey data, which does not allow for strong causal inference over time. Third, CSR is examined primarily through perceptions rather than direct measurement of actual CSR performance. Future studies should expand the geographical coverage, adopt longitudinal research designs, compare different industrial sectors, and incorporate additional organizational variables such as leadership style, ESG practices, innovation capability, and institutional quality to obtain a more comprehensive understanding of CSR implementation in emerging economies.

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