

# CSR Attribution and Customer Engagement as Antecedents of Brand Trust and Purchase Intention in Cross-Border E-Commerce: A PLS-SEM Investigation among Vietnamese Consumers

Huynh Minh Khoi<sup>1</sup>, Ly Quynh Anh<sup>2</sup>

<sup>1</sup>SNB Retail and Services Joint Stock Company

<sup>2</sup>Ho Chi Minh City University of Foreign Languages-Information Technology

Received: 05.04.2026 | Accepted: 27.04.2026 | Published: 01.05.2026

\*Corresponding Author: Ly Quynh Anh

DOI: [10.5281/zenodo.19925394](https://doi.org/10.5281/zenodo.19925394)

## Abstract

## Original Research Article

The rapid expansion of cross-border e-commerce (CBEC) has introduced significant challenges related to trust, loyalty, and purchase intention, particularly in emerging markets. Despite growing scholarly attention to customer experience and perceived value in digital commerce, limited research has investigated the roles of corporate social responsibility (CSR) attribution and customer engagement in shaping consumer behavioral outcomes within CBEC platforms. Drawing on Attribution Theory and Social Exchange Theory, this study examines how CSR attribution and customer engagement influence brand trust, brand attachment, brand loyalty, and purchase intention among CBEC consumers. Primary data were collected from 200 valid respondents in Ho Chi Minh City, Vietnam, and analyzed using partial least squares structural equation modeling (PLS-SEM) via SmartPLS 4.0. The findings reveal that customer engagement significantly enhances both brand trust ( $\beta = 0.669$ ,  $p < 0.001$ ) and brand attachment ( $\beta = 0.221$ ,  $p = 0.010$ ). CSR attribution positively influences brand trust ( $\beta = 0.168$ ,  $p = 0.012$ ) but does not directly affect brand attachment. Brand trust emerges as a critical predictor of brand attachment ( $\beta = 0.479$ ,  $p < 0.001$ ), purchase intention ( $\beta = 0.275$ ,  $p < 0.001$ ), and brand loyalty ( $\beta = 0.291$ ,  $p = 0.005$ ). Notably, brand loyalty does not significantly predict purchase intention, challenging conventional assumptions in domestic e-commerce literature (Dang et al., 2023). These results contribute to the theoretical understanding of consumer decision-making in CBEC contexts and offer actionable implications for platform managers seeking to enhance engagement, strengthen CSR communication, and foster sustainable customer relationships in emerging economies.

**Keywords:** Cross-border e-commerce, CSR attribution, customer engagement, brand trust, brand attachment, PLS-SEM, Vietnam.

Copyright © 2026 The Author(s). This is an open-access article distributed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (CC BY-NC 4.0).

## 1. Introduction

With the accelerating pace of globalization and advances in digital technologies, cross-border e-commerce (CBEC) has emerged as a transformative force reshaping global business-to-consumer

interactions (Yang et al., 2020; Zhu et al., 2019). CBEC enables buyers and sellers in different countries to complete transactions through digital platforms, reducing transaction costs and shortening temporal and spatial distances compared to traditional trade (Qi et al., 2020; Wang et al., 2017).



**Citation:** Huynh, M. K., & Ly, Q. A. (2026). TCSR attribution and customer engagement as antecedents of brand trust and purchase intention in cross-border e-commerce: A PLS-SEM investigation among Vietnamese consumers. *GAS Journal of Economics and Business Management (GASJEBM)*, 3(5), 23-34.

The net benefit created by the dynamic trade-off between perceived benefits and risk associated with online shopping drives purchasing behavior in these environments (Chen & Dubinsky, 2003; Forsythe et al., 2006). As digital commerce continues to evolve, understanding the mechanisms that shape consumer trust and loyalty in cross-border contexts has become critically important for both scholars and practitioners (Dang et al., 2023; Duc et al., 2024).

Cross-border e-commerce platforms currently confront two major challenges. First, intensifying competition makes it increasingly difficult for platforms to maintain user engagement and retain visitors (Phan et al., 2025). Second, declining customer loyalty has become a pressing managerial concern in the digital era, as prior studies highlight that enhancing customer experience is critical to promoting purchase intention and repeat buying behavior (Ganguly et al., 2010; Rose et al., 2011; Nasermodeli et al., 2013). A fundamental challenge in CBEC is the lack of trust engendered by cultural, legal, and infrastructure disparities, as consumers frequently express concerns regarding product quality, personal data security, and cross-border dispute resolution capacity (Pappas, 2016; Dang et al., 2025a).

Despite the growing body of literature on CBEC, several critical gaps persist. First, one underexplored factor is corporate social responsibility (CSR) attribution—the process by which consumers interpret a firm’s motives behind its CSR activities. Although CSR has been shown to enhance corporate reputation, customer satisfaction, and brand perceptions (Calabrese et al., 2016), research examining CSR attribution as a mediating mechanism that fosters trust and influences brand attachment, loyalty, and purchase intention in CBEC remains limited (Chen & Yang, 2021). Second, while customer engagement has been extensively studied in domestic e-commerce, its role as a relational mechanism in cross-border contexts—where physical interaction is absent and uncertainty is amplified—requires deeper investigation (Dang et al., 2023; Nguyen et al., 2025). Third, the sequential pathways from CSR attribution and engagement through trust and attachment to behavioral outcomes have not been comprehensively tested within a

unified structural framework in the CBEC context (Phan et al., 2025; Tran et al., 2025). Fourth, existing research predominantly reflects Western contexts, limiting understanding of trust formation mechanisms in Southeast Asian emerging markets such as Vietnam (Dang et al., 2025a; Nguyen et al., 2024).

To address these gaps, this study investigates and clarifies the impact of CSR attribution and customer engagement on brand trust, brand attachment, brand loyalty, and purchase intention in cross-border e-commerce. Specifically, the research constructs an influence mechanism to verify the role of customer engagement and CSR attribution in shaping brand-related outcomes, while analyzing how brand trust and brand attachment function as mediators translating relational perceptions into behavioral intention (Dang et al., 2025b; Tien et al., 2023). The study seeks to identify key factors influencing consumer experience and proposes directions for optimizing CSR programs and engagement strategies, thereby helping CBEC enterprises enhance customer loyalty, trust, and brand value on a global scale.

The remainder of this paper is structured as follows. Section 2 reviews the theoretical background and develops ten research hypotheses. Section 3 describes the research methodology. Section 4 presents data analysis results and discussion. Section 5 provides conclusions, implications, limitations, and future research directions.

## 2. Theoretical Background and Hypotheses Development

### 2.1. Theoretical Foundations

#### 2.1.1. Social Exchange Theory

Social Exchange Theory (SET) provides a foundational explanation of how consumer-brand connections are formed through reciprocal exchanges of value (Hollebeek, 2011a). The theory posits that individuals engage in interaction when perceived advantages outweigh drawbacks, and these encounters foster enduring commitment and trust. In CBEC, customers interact with global

businesses by trading time, money, and personal information in exchange for convenience, dependability, and emotional fulfillment. This reciprocal relationship is embodied in customer engagement—the cognitive, emotional, and behavioral commitment that consumers make to brands on digital platforms (Brodie et al., 2013; Li et al., 2020; Dang et al., 2023). SET serves as the basis for connecting consumer interaction to brand trust, brand attachment, and brand loyalty in the digital marketplace (Dang et al., 2025b; Phan et al., 2025).

### 2.1.2. Attribution Theory

Attribution Theory (Weiner, 1985) describes how individuals perceive the motivations of others by attributing them to either intrinsic (genuine, altruistic) or extrinsic (self-serving) sources. In marketing and CSR research, this theory aids in understanding how customers assess firms' CSR initiatives and how these assessments impact attitudes and behaviors (Bhattacharya & Sen, 2004). Hassan Hosny and AbdelAziz (2024) apply this theory to examine CSR attribution—the causal reasoning process by which customers evaluate a company's CSR intentions. When consumers perceive CSR initiatives as intrinsically motivated, they are more likely to build trust and emotional bonds with the brand; conversely, extrinsic attributions reduce trust (del Mar García-De los Salmenes & Perez, 2018; Vlachos et al., 2009; Dang et al., 2023). In CBEC contexts, ethical sourcing, sustainable logistics, and transparent communication enhance perceptions of intrinsic CSR motivations, strengthening brand trust and attachment (Tran et al., 2025).

## 2.2. Hypotheses Development

Customer engagement refers to consumers' cognitive, emotional, and behavioral investment in brand encounters (Brodie et al., 2011). Active consumer interaction improves perceptions of dependability and credibility by fostering emotional ties and enabling value co-creation with businesses (Bowden, 2009; Dang et al., 2023). Engagement-driven interactions boost consumers' faith in a

brand's honesty and integrity—fundamental elements of brand trust (Chaudhuri & Holbrook, 2001). Trust functions as a psychological guarantee that reduces uncertainty and strengthens customer-business relationships (Dang et al., 2025b; Nguyen et al., 2025). Therefore:

***H1: Customer engagement positively influences brand trust.***

Brand attachment represents the psychological and emotional ties consumers develop with a brand over time (Thomson et al., 2005). Frequent, constructive engagement activities—including participation in brand communities, online reviews, and interactive communication—enhance affective experiences and produce personal relevance that fosters attachment (Dwivedi, 2015; Batra et al., 2012; Dang et al., 2023). In digital settings, engagement exchanges replace sensory experience and foster emotional connections (Schmitt, 2012). Therefore:

***H2: Customer engagement positively influences brand attachment.***

When consumers perceive that a firm's CSR initiatives are driven by genuine motives, they develop trust toward that firm (Martínez & Rodríguez del Bosque, 2013). Intrinsic CSR attributions are particularly effective in building trust, while CSR washing undermines brand credibility (Liu et al., 2019; Moscato & Hopp, 2019; Dang et al., 2025a). Therefore:

***H3: CSR attribution positively influences brand trust.***

CSR has been found to influence brand attachment through corporate social performance and emotional commitment (Vlachos, 2012; Chomvilailuk & Butcher, 2014). The relationship between CSR attribution and positive consumer outcomes may be indirect, mediated by attitudinal factors (Wongpitch et al., 2016; Tien et al., 2023). Therefore:

***H4: CSR attribution positively influences brand attachment.***

Trust serves as a psychological foundation that fosters emotional stability and reduces ambiguity in consumer-brand relationships (Delgado-Ballester & Munuera-Alemán, 2001). When customers believe a brand is reliable, they form deeper emotional bonds (Carroll & Ahuvia, 2006; Japutra et al., 2014; Albert & Merunka, 2013; Dang et al., 2023). Therefore:

***H5: Brand trust positively influences brand attachment.***

Brand attachment has been demonstrated as a predictor of actual purchasing behavior and purchase intention, particularly in CSR settings (Park et al., 2010; Nguyen et al., 2025). Therefore:

***H6: Brand attachment positively influences purchase intention.***

Brand attachment significantly influences brand loyalty through emotional commitment and relational identification (Markovic et al., 2018; Dang et al., 2023). Therefore:

***H7: Brand attachment positively influences brand loyalty.***

Trust reduces consumer uncertainty in purchasing situations and has been confirmed as an antecedent of purchase intention in both CSR and ethical fashion contexts (Chaudhuri & Holbrook, 2001; Liu et al., 2021; Dang et al., 2025b). Therefore:

***H8: Brand trust positively influences purchase intention.***

The connection between brand trust and loyalty has been extensively validated, with trust serving as a mediator between CSR attribution and brand loyalty (Iglesias et al., 2020; Dang et al., 2023). Therefore:

***H9: Brand trust positively influences brand loyalty.***

Brand loyalty reflects a consumer's consistent preference and commitment to repurchase (Oliver, 1999). In online environments, loyal customers demonstrate stronger repurchase intentions through increased satisfaction, emotional ties, and trust (Hellier et al., 2003; Anderson & Srinivasan, 2003; Phan et al., 2025). Therefore:

***H10: Brand loyalty positively influences purchase intention.*****3. Research Methodology****3.1. Research Design**

This study employs a quantitative research design grounded in a positivist paradigm to investigate the relationships among CSR attribution, customer engagement, brand trust, brand attachment, brand loyalty, and purchase intention in CBEC. A structured survey questionnaire was administered, and data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) via SmartPLS 4.0. This approach was selected for its capacity to ensure predictive validity and reliability in complex models with multiple latent variables, moderate sample sizes, and non-normal data distributions (Becker et al., 2023; Hair et al., 2021; Dang et al., 2023; Tran et al., 2025). The research subjects are consumers in Ho Chi Minh City who have previously made purchases on CBEC platforms. Purposive sampling was employed to ensure respondents possessed relevant cross-border shopping experience. Data were collected via an online Google Form survey, with participation being voluntary and anonymous.

**3.2. Questionnaire Design**

The questionnaire comprised three sections: screening and demographic questions; measurement items for CSR attribution, customer engagement, brand trust, brand attachment, purchase intention, and brand loyalty adapted from validated scales (Nguyen et al., 2024; Phan et al., 2025); and a

concluding section reiterating confidentiality. All measurement items employed a 7-point Likert scale from (1) “Strongly Disagree” to (7) “Strongly Agree.” The questionnaire was translated into Vietnamese using a back-translation procedure to ensure semantic equivalence (Dang et al., 2023; Duc et al., 2024).

### 3.3. Sample Size Determination

The minimum sample size was calculated using G\*Power 3 (Faul et al., 2007) for linear multiple regression with 4 predictors, effect size  $f^2 = 0.15$ , significance level  $\alpha = 0.05$ , and statistical power  $(1 - \beta) = 0.80$ , yielding a required minimum of 85 respondents. The study collected and analyzed 200 valid responses, substantially exceeding the minimum threshold and ensuring statistical robustness for PLS-SEM analysis (Hair et al., 2021; Dang et al., 2023).

## 4. Results and Discussion

### 4.1. Demographic Profile

Data were collected from 200 CBEC consumers in Ho Chi Minh City. The sample was

predominantly female (66.67%), with 58.33% aged 20–35. Students comprised the largest occupational group (39.06%), and 38.02% reported monthly income below 5 million VND. Regarding platform usage, 42.19% primarily used domestic e-commerce apps, 36.46% social networks, and 21.35% CBEC-specific apps. CBEC shopping frequency varied, with the majority shopping occasionally or infrequently, indicating that regular CBEC habits remain developing among Vietnamese consumers.

### 4.2. Measurement Model Assessment

The reflective measurement model was evaluated using PLS-SEM via SmartPLS 4.0. All factor loadings ranged from 0.735 to 0.849, exceeding the recommended threshold of 0.70. Composite reliability (CR) values ranged from 0.874 to 0.904, and rho\_a values from 0.824 to 0.869, confirming satisfactory internal consistency (Dijkstra & Henseler, 2015; Dang et al., 2023). AVE values ranged from 0.582 to 0.652, all exceeding 0.50, confirming convergent validity (Fornell & Larcker, 1981; Tran et al., 2025). Table 1 presents the measurement model results.

**Table 1.** Measurement model results.

Construct	Items	Loadings	rho_a	CR	AVE
BAE	BAE1–BAE5	0.735–0.844	0.856	0.894	0.628
BLE	BLE1–BLE5	0.751–0.822	0.848	0.892	0.622
BRE	BRE1–BRE5	0.751–0.849	0.868	0.904	0.652
CSE	CSE1–CSE5	0.742–0.777	0.824	0.874	0.582
CUE	CUE1–CUE5	0.772–0.837	0.869	0.903	0.650
PUE	PUE1–PUE5	0.764–0.823	0.859	0.898	0.637

Note: BAE = Brand Attachment; BLE = Brand Loyalty; BRE = Brand Trust; CSE = CSR Attribution; CUE = Customer Engagement; PUE = Purchase Intention.

Discriminant validity was assessed using the Fornell-Larcker criterion. As shown in Table 2, the square roots of AVE for all constructs exceeded their respective latent variable correlations. Additionally,

HTMT values ranged from 0.406 to 0.869, all below the 0.90 threshold, confirming adequate discriminant validity (Hair et al., 2021; Dang et al., 2023).

**Table 2.** Fornell-Larcker criterion.

	<b>BAE</b>	<b>BLE</b>	<b>BRE</b>	<b>CSE</b>	<b>CUE</b>	<b>PUE</b>
<b>BAE</b>	<b>0.792</b>					
<b>BLE</b>	<b>0.681</b>	0.789				
<b>BRE</b>	<b>0.641</b>	0.608	0.808			
<b>CSE</b>	<b>0.346</b>	0.408	0.508	0.763		
<b>CUE</b>	<b>0.577</b>	0.573	0.754	0.509	0.806	
<b>PUE</b>	<b>0.747</b>	0.626	0.664	0.385	0.652	0.798

*Note: Diagonal values (bold) represent the square root of AVE.*

### 4.3. Structural Model Assessment

The structural model was evaluated using bootstrapping with 5,000 resamples. Table 3 presents the hypothesis testing results. Eight of ten hypotheses were supported. Customer engagement demonstrates the strongest effect on brand trust (H1:  $\beta = 0.669$ ,  $t = 10.735$ ,  $p < 0.001$ ) and a significant effect on brand attachment (H2:  $\beta = 0.221$ ,  $t = 2.560$ ,  $p = 0.010$ ). CSR attribution significantly influences brand trust (H3:  $\beta = 0.168$ ,  $t = 2.503$ ,  $p = 0.012$ ) but does not significantly influence brand attachment

(H4:  $\beta = -0.010$ ,  $t = 0.139$ ,  $p = 0.890$ ). Brand trust significantly predicts brand attachment (H5:  $\beta = 0.479$ ,  $t = 5.784$ ,  $p < 0.001$ ), purchase intention (H8:  $\beta = 0.275$ ,  $t = 3.572$ ,  $p < 0.001$ ), and brand loyalty (H9:  $\beta = 0.291$ ,  $t = 2.816$ ,  $p = 0.005$ ). Brand attachment significantly influences both purchase intention (H6:  $\beta = 0.482$ ,  $t = 5.081$ ,  $p < 0.001$ ) and brand loyalty (H7:  $\beta = 0.494$ ,  $t = 4.754$ ,  $p < 0.001$ ). Notably, brand loyalty does not significantly predict purchase intention (H10:  $\beta = 0.131$ ,  $t = 1.591$ ,  $p = 0.112$ ).

**Table 3.** Structural model results.

<b>H</b>	<b>Path</b>	<b><math>\beta</math></b>	<b>T-stat</b>	<b>p</b>	<b>Result</b>
H1	CUE $\rightarrow$ BRE	0.669	10.735	<0.001	Supported
H2	CUE $\rightarrow$ BAE	0.221	2.560	0.010	Supported
H3	CSE $\rightarrow$ BRE	0.168	2.503	0.012	Supported
H4	CSE $\rightarrow$ BAE	-0.010	0.139	0.890	<b>Rejected</b>
H5	BRE $\rightarrow$ BAE	0.479	5.784	<0.001	Supported
H6	BAE $\rightarrow$ PUE	0.482	5.081	<0.001	Supported

H7	BAE → BLE	0.494	4.754	<0.001	Supported
H8	BRE → PUE	0.275	3.572	<0.001	Supported
H9	BRE → BLE	0.291	2.816	0.005	Supported
H10	BLE → PUE	0.131	1.591	0.112	<b>Rejected</b>

Notes: Bootstrap  $n = 5,000$ . Significance at  $p < 0.05$ .

#### 4.4. Discussion

The findings reveal a selective trust formation pattern within the CBEC environment, highlighting the central role of brand trust and brand attachment in shaping consumer loyalty and purchase intention. Both constructs emerged as the strongest predictors of behavioral outcomes, affirming that emotional and cognitive evaluations are foundational for sustaining consumer-brand relationships in high-risk, low-contact digital contexts. This result reinforces Social Exchange Theory, which posits that consumers develop loyalty when perceived relational benefits outweigh perceived risks (Dang et al., 2023; Phan et al., 2025).

Customer engagement demonstrates the strongest predictive effect on brand trust ( $\beta = 0.669$ ), indicating that consumers who actively interact with CBEC brands through online platforms, feedback, reviews, or content participation develop stronger confidence and emotional bonds. This suggests that engagement serves as a critical relational mechanism that reduces uncertainty and fosters commitment in environments where face-to-face interaction is absent (Dang et al., 2025b; Nguyen et al., 2025). The finding aligns with prior research demonstrating that interactive participation enhances perceived authenticity and reciprocity in online exchanges.

CSR attribution significantly influences brand trust (H3:  $\beta = 0.168$ ,  $p = 0.012$ ), confirming Attribution Theory’s prediction that when consumers believe CSR activities stem from intrinsic motives, they evaluate the firm as more trustworthy (Dang et al., 2023; Tran et al., 2025). However, contrary to expectations, CSR attribution does not directly affect brand attachment (H4:  $\beta = -0.010$ ,  $p = 0.890$ ). This suggests that CSR contributes to emotional attachment only indirectly—primarily through trust rather than direct emotional resonance. Vietnamese

consumers may view CSR as a normative expectation rather than a distinctive emotional cue, meaning CSR reduces skepticism and enhances trust without independently creating strong sentimental bonds (Dang et al., 2025a).

Brand trust strongly predicts brand attachment (H5:  $\beta = 0.479$ ), brand loyalty (H9:  $\beta = 0.291$ ), and purchase intention (H8:  $\beta = 0.275$ ), reinforcing the argument that trust serves as the foundational emotional currency in CBEC. This finding is consistent with the trust formation literature demonstrating that trust reduces perceived risks related to product quality, shipping, privacy, and dispute resolution in cross-border contexts (Dang et al., 2023; Dang et al., 2025b). Brand attachment, in turn, significantly influences both purchase intention (H6:  $\beta = 0.482$ ) and brand loyalty (H7:  $\beta = 0.494$ ), confirming the crucial role of emotional connection in driving repeated purchases and advocacy behavior.

Notably, brand loyalty does not significantly predict purchase intention (H10:  $\beta = 0.131$ ,  $p = 0.112$ ), contradicting conventional domestic e-commerce literature. Several contextual factors may explain this finding. Consumers in Ho Chi Minh City engaging in CBEC tend to prioritize functional factors—such as delivery reliability, promotions, and platform convenience—over long-term loyalty commitments. The relatively nascent state of CBEC adoption in Vietnam and limited accumulated experience may restrict the development of stable loyalty effects (Phan et al., 2025; Dang et al., 2025a). Additionally, the structural model demonstrates that the influence of customer engagement and CSR attribution operates predominantly through mediators such as brand trust and brand attachment, underscoring the sequential nature of CBEC decision-making where trust and emotional

attachment serve as critical intermediaries between relational stimuli and purchase behavior (Dang et al., 2023; Tien et al., 2023).

## 5. Conclusion, Implications, Limitations, and Future Research

### 5.1. Theoretical Implications

This study makes several theoretical contributions. First, it extends Attribution Theory and Social Exchange Theory to digital cross-border transaction settings by demonstrating how CSR attribution and customer engagement operate as antecedents of brand trust within the Vietnamese CBEC context (Phan et al., 2025; Dang et al., 2023). Second, the inclusion of customer engagement as a mediator strengthens the theoretical link between ethical attitudes and brand-related outcomes, demonstrating that engagement behaviors (cognitive, emotional, and behavioral investment) play a significant role in converting CSR attribution into brand trust and subsequently attachment (Brodie et al., 2013; Nguyen et al., 2025). Third, the non-significant direct effect of CSR attribution on brand attachment extends the literature by demonstrating that CSR operates primarily through trust rather than as an independent emotional pathway in emerging market CBEC contexts (Dang et al., 2025b; Tran et al., 2025). Fourth, the non-significant effect of brand loyalty on purchase intention challenges conventional assumptions and suggests that loyalty's behavioral impact may be contingent on market maturity and CBEC experience depth (Dang et al., 2025a).

### 5.2. Managerial Implications

For CBEC practitioners, these findings provide actionable guidance. First, CSR should be positioned as a fundamental brand strategy rather than a superficial marketing instrument; consumers are more likely to trust brands whose CSR motives are perceived as genuine (Leonidou & Skarmas, 2017; Dang et al., 2023). CSR activities should be customized to local contexts—such as community development projects and sustainable logistics in Vietnam—with communication emphasizing

sincerity. Second, enhancing customer engagement through interactive touchpoints—including community forums, user-generated content, co-creation campaigns, and live chat assistance—is critical for strengthening trust and attachment in CBEC (Dang et al., 2025b; Phan et al., 2025). Third, building brand trust requires both ethical perception and operational excellence; secure payment systems, reliable delivery, transparent dispute resolution, and consistent service quality are essential for Vietnamese CBEC consumers (Dang et al., 2025a). Fourth, brand attachment should be measured and cultivated as a strategic asset, as emotional attachment increases advocacy, retention, and repurchase intention (Nguyen et al., 2025; Tien et al., 2023).

### 5.3. Limitations and Future Research Directions

This study has several limitations. First, data were primarily collected from Ho Chi Minh City consumers, potentially limiting generalizability to other Vietnamese regions or international contexts. Future research should broaden geographic scope to include diverse marketplaces (Dang et al., 2023). Second, the research model does not account for external factors such as perceived value, service quality, or cultural barriers that may influence loyalty and purchase intention. Future studies should incorporate moderating or mediating variables to capture these dynamics (Tran et al., 2025). Third, the cross-sectional design restricts causal inference; future research should employ longitudinal designs to track how CBEC consumer-brand relationships evolve over time (Dang et al., 2025a). Fourth, integrating advanced analytical approaches such as dual-stage SEM-ANN techniques could capture potential nonlinear relationships not detected by PLS-SEM alone (Dang et al., 2023; Duc et al., 2024). Finally, future research should explore emerging phenomena including virtual influencers, AI-generated content, and interactive livestream shopping as new engagement mechanisms in CBEC contexts (Dang et al., 2025a; Dang et al., 2026; Binh et al., 2024).

#### 5.4. Conclusion

This study demonstrates that, within the expanding field of cross-border e-commerce, CSR attribution and customer engagement operate in tandem to develop brand trust, which cultivates brand attachment, leading to brand loyalty and purchase intention. The findings highlight that ethical perceptions and emotional investments are equally as important as functional service excellence, as Vietnamese consumers navigate intercultural, legal, and logistical challenges in CBEC. Trust serves as the foundation for emotional bond development and sustained behavioral commitment once rooted in perceived authenticity and bolstered by high engagement (Dang et al., 2023; Phan et al., 2025). For global e-commerce platforms seeking to establish enduring brand partnerships across borders, investing in genuine CSR activities, fostering meaningful user engagement, and maintaining reliable operational platforms represent strategic imperatives rather than optional best practices.

#### References

Albert, N., & Merunka, D. (2013). The role of brand love in consumer–brand relationships. *Journal of Consumer Marketing*, 30(3), 258–266. <https://doi.org/10.1108/07363761311328928>

Anderson, R. E., & Srinivasan, S. S. (2003). E-satisfaction and e-loyalty: A contingency framework. *Psychology & Marketing*, 20(2), 123–138. <https://doi.org/10.1002/mar.10063>

Batra, R., Ahuvia, A., & Bagozzi, R. P. (2012). Brand love. *Journal of Marketing*, 76(2), 1–16. <https://doi.org/10.1509/jm.09.0339>

Becker, J.-M., Cheah, J.-H., Gholamzade, R., Ringle, C. M., & Sarstedt, M. (2023). PLS-SEM’s most wanted guidance. *International Journal of Contemporary Hospitality Management*, 35(1), 321–346. <https://doi.org/10.1108/IJCHM-04-2022-0474>

Bhattacharya, C. B., & Sen, S. (2004). Doing better at doing good: When, why, and how consumers respond to corporate social initiatives. *California Management Review*, 47(1), 9–24. <https://doi.org/10.2307/41166284>

Binh, N. T. H., Dang, T.-Q., & Nguyen, L.-T. (2024). Metaverse: The future for immersive logistics and international business education. *Journal of Teaching in International Business*, 35(3–4), 75–107. <https://doi.org/10.1080/08975930.2024.2445861>

Bowden, J. L.-H. (2009). The process of customer engagement: A conceptual framework. *Journal of Marketing Theory and Practice*, 17(1), 63–74. <https://doi.org/10.2753/MTP1069-6679170105>

Brodie, R. J., Hollebeek, L. D., Jurić, B., & Ilić, A. (2011). Customer engagement. *Journal of Service Research*, 14(3), 252–271. <https://doi.org/10.1177/1094670511411703>

Brodie, R. J., Ilic, A., Juric, B., & Hollebeek, L. (2013). Consumer engagement in a virtual brand community. *Journal of Business Research*, 66(1), 105–114. <https://doi.org/10.1016/j.jbusres.2011.07.029>

Calabrese, A., Costa, R., & Rosati, F. (2016). Gender differences in customer expectations and perceptions of corporate social responsibility. *Journal of Cleaner Production*, 116, 135–149. <https://doi.org/10.1016/j.jclepro.2015.12.100>

Carroll, B. A., & Ahuvia, A. C. (2006). Some antecedents and outcomes of brand love. *Marketing Letters*, 17(2), 79–89. <https://doi.org/10.1007/s11002-006-4219-2>

Chaudhuri, A., & Holbrook, M. B. (2001). The chain of effects from brand trust and brand affect to brand performance. *Journal of Marketing*, 65(2), 81–93. <https://doi.org/10.1509/jmkg.65.2.81.18255>

Chen, N., & Yang, Y. (2021). The impact of customer experience on consumer purchase intention in cross-border e-commerce. *Journal of Retailing and Consumer Services*, 59, 102344. <https://doi.org/10.1016/j.jretconser.2020.102344>

Chen, Z., & Dubinsky, A. J. (2003). A conceptual model of perceived customer value in e-commerce. *Psychology & Marketing*, 20(4), 323–347. <https://doi.org/10.1002/mar.10076>

Chomvilailuk, R., & Butcher, K. (2014). Effects of quality and corporate social responsibility on loyalty.

The Service Industries Journal, 34(11), 938–954.  
<https://doi.org/10.1080/02642069.2014.915952>

Dang, T.-Q., Mai, V.-T. L., Duc, D. T. V., Huynh, T. B., & Nguyen, N. T. T. (2026). A mixed methods analysis of palm payment adoption based on UTAUT2 and perceived trust. *Discover Psychology*.  
<https://doi.org/10.1007/s44202-025-00548-9>

Dang, T.-Q., Nguyen, T.-M., Tran, P.-T., Phan, T.-T. C., Huynh, T.-B., & Nguyen, L.-T. (2025a). From reality to virtuality: Unveiling Gen Z’s purchasing behavior through virtual influencers in the metaverse. *Digital Business*, 5(2), 100141.  
<https://doi.org/10.1016/j.digbus.2025.100141>

Dang, T.-Q., Duc, D. T. V., Tran, L. H. P., & Nguyen, L. T. (2025b). Examining the impact of trust on customer intention to use metaverse payments. *Corporate and Business Strategy Review*, 6(1), 166–177. <https://doi.org/10.22495/cbsrv6i1art16>

Dang, T.-Q., Tan, G. W.-H., Aw, E. C.-X., Ooi, K.-B., Metri, B., & Dwivedi, Y. K. (2023). How to generate loyalty in mobile payment services? An integrative dual SEM-ANN analysis. *International Journal of Bank Marketing*, 41(6), 1177–1206.  
<https://doi.org/10.1108/IJBM-05-2022-0202>

del Mar García-De los Salmones, M., & Perez, A. (2018). Effectiveness of CSR advertising. *Corporate Social Responsibility and Environmental Management*, 25(2), 194–208.  
<https://doi.org/10.1002/csr.1453>

Delgado-Ballester, E., & Munuera-Alemán, J. L. (2001). Brand trust in the context of consumer loyalty. *European Journal of Marketing*, 35(11/12), 1238–1258.  
<https://doi.org/10.1108/EUM0000000006475>

Dijkstra, T. K., & Henseler, J. (2015). Consistent partial least squares path modeling. *MIS Quarterly*, 39(2), 297–316.  
<https://doi.org/10.25300/MISQ/2015/39.2.02>

Duc, D. T. V., Mai, L. T. V., Dang, T.-Q., Le, T.-T., & Nguyen, L.-T. (2024). Unlocking impulsive buying behavior in the metaverse commerce. *Global Knowledge, Memory and Communication*.  
<https://doi.org/10.1108/GKMC-05-2024-0266>

Dwivedi, A. (2015). A higher-order model of consumer brand engagement and its impact on loyalty intentions. *Journal of Retailing and Consumer Services*, 24, 100–109.  
<https://doi.org/10.1016/j.jretconser.2015.02.007>

Fornell, C., & Larcker, D. F. (1981). Evaluating structural equation models with unobservable variables and measurement error. *Journal of Marketing Research*, 18(1), 39–50.  
<https://doi.org/10.1177/002224378101800104>

Forsythe, S., Liu, C., Shannon, D., & Gardner, L. C. (2006). Development of a scale to measure the perceived benefits and risks of online shopping. *Journal of Interactive Marketing*, 20(2), 55–75.

Ganguly, B., Dash, S. B., Cyr, D., & Head, M. (2010). The effects of website design on purchase intention in online shopping. *International Journal of Electronic Business*, 8(4/5), 302.  
<https://doi.org/10.1504/IJEB.2010.035289>

Hair, J. F., Hult, G. T. M., Ringle, C. M., Sarstedt, M., Danks, N. P., & Ray, S. (2021). Partial least squares structural equation modeling (PLS-SEM) using R. Springer. <https://doi.org/10.1007/978-3-030-80519-7>

Hassan Hosny, S. O., & AbdelAziz, G. S. (2024). CSR attribution: Is it the cornerstone of CSR success? *Journal of Humanities and Applied Social Sciences*, 6(5), 420–449.  
<https://doi.org/10.1108/JHASS-09-2023-0114>

Hellier, P. K., Geursen, G. M., Carr, R. A., & Rickard, J. A. (2003). Customer repurchase intention. *European Journal of Marketing*, 37(11/12), 1762–1800.  
<https://doi.org/10.1108/03090560310495456>

Hollebeek, L. (2011a). Exploring customer brand engagement: Definition and themes. *Journal of Strategic Marketing*, 19(7), 555–573.  
<https://doi.org/10.1080/0965254X.2011.599493>

Hollebeek, L. D. (2011b). Demystifying customer brand engagement: Exploring the loyalty nexus. *Journal of Marketing Management*, 27(7–8), 785–807.  
<https://doi.org/10.1080/0267257X.2010.500132>

- Iglesias, O., Markovic, S., Bagherzadeh, M., & Singh, J. J. (2020). Co-creation: A key link between CSR, customer trust, and customer loyalty. *Journal of Business Ethics*, 163(1), 151–166. <https://doi.org/10.1007/s10551-018-4015-y>
- Japutra, A., Ekinici, Y., & Simkin, L. (2014). Exploring brand attachment, its determinants and outcomes. *Journal of Strategic Marketing*, 22(7), 616–630. <https://doi.org/10.1080/0965254X.2014.914062>
- Le, T.-T., Lin, P.-T., Duc, D. T. V., Dang, T.-Q., & Nguyen, L.-T. (2025). Optimizing and restructuring resources for sustainable firm performance in the AI era. *Sustainable Futures*, 10, 101441. <https://doi.org/10.1016/j.sftr.2025.101441>
- Leonidou, C. N., & Skarmeas, D. (2017). Gray shades of green: Causes and consequences of green skepticism. *Journal of Business Ethics*, 144(2), 401–415. <https://doi.org/10.1007/s10551-015-2829-4>
- Li, M.-W., Teng, H.-Y., & Chen, C.-Y. (2020). Unlocking the customer engagement–brand loyalty relationship in tourism social media. *Journal of Hospitality and Tourism Management*, 44, 184–192. <https://doi.org/10.1016/j.jhtm.2020.06.015>
- Liu, M. T., Liu, Y., Mo, Z., Zhao, Z., & Zhu, Z. (2019). How CSR influences customer behavioural loyalty in the Chinese hotel industry. *Asia Pacific Journal of Marketing and Logistics*, 32(1), 1–22. <https://doi.org/10.1108/APJML-04-2018-0160>
- Liu, Y., Liu, M. T., Pérez, A., Chan, W., Collado, J., & Mo, Z. (2021). The importance of knowledge and trust for ethical fashion consumption. *Asia Pacific Journal of Marketing and Logistics*, 33(5), 1175–1194. <https://doi.org/10.1108/APJML-02-2020-0081>
- Markovic, S., Iglesias, O., Singh, J. J., & Sierra, V. (2018). How does the perceived ethicality of corporate services brands influence loyalty? *Journal of Business Ethics*, 148(4), 721–740. <https://doi.org/10.1007/s10551-015-2985-6>
- Martínez, P., & Rodríguez del Bosque, I. (2013). CSR and customer loyalty: The roles of trust, customer identification, and satisfaction. *International Journal of Hospitality Management*, 35, 89–99. <https://doi.org/10.1016/j.ijhm.2013.05.009>
- Moscato, D., & Hopp, T. (2019). Natural born cynics? The role of personality in consumer skepticism of CSR. *Corporate Reputation Review*, 22(1), 26–37. <https://doi.org/10.1057/s41299-018-0058-3>
- Nasermoadeli, A., Ling, K. C., & Maghnati, F. (2013). Evaluating the impacts of customer experience on purchase intention. *International Journal of Business and Management*, 8(6). <https://doi.org/10.5539/ijbm.v8n6p128>
- Nguyen, A. H. D., Le, T. T., Dang, T.-Q., & Nguyen, L.-T. (2024). Understanding metaverse adoption in education: The extended UTAUMT model. *Heliyon*, 10(19), e38741. <https://doi.org/10.1016/j.heliyon.2024.e38741>
- Nguyen, L.-T., Phan, T.-T. C., & Dang, T.-Q. (2025). The power of interactive mobile advertising: How self-brand congruity shapes brand engagement in self-concept. *Journal of Creative Communications*. <https://doi.org/10.1177/09732586251359718>
- Oliver, R. L. (1999). Whence consumer loyalty? *Journal of Marketing*, 63(4\_suppl1), 33–44. <https://doi.org/10.1177/00222429990634s105>
- Pappas, N. (2016). Marketing strategies, perceived risks, and consumer trust in online buying behaviour. *Journal of Retailing and Consumer Services*, 29, 92–103. <https://doi.org/10.1016/j.jretconser.2015.11.007>
- Park, C. W., Macinnis, D. J., Priester, J., Eisingerich, A. B., & Iacobucci, D. (2010). Brand attachment and brand attitude strength. *Journal of Marketing*, 74(6), 1–17. <https://doi.org/10.1509/jmkg.74.6.1>
- Phan, L.-G. N., Dang, T.-Q., Dang, S.-H., & Nguyen, L.-T. (2025). Hooked on livestreaming: What drives customer repurchase intention in e-commerce? *Journal of Creative Communications*. <https://doi.org/10.1177/09732586241311001>
- Qi, X., Chan, J. H., Hu, J., & Li, Y. (2020). Motivations for selecting cross-border e-commerce as a foreign market entry mode. *Industrial Marketing Management*, 89, 50–60. <https://doi.org/10.1016/j.indmarman.2020.01.009>

- Rose, S., Hair, N., & Clark, M. (2011). Online customer experience: A review of the B2C online purchase context. *International Journal of Management Reviews*, 13(1), 24–39. <https://doi.org/10.1111/j.1468-2370.2010.00280.x>
- Schmitt, B. (2012). The consumer psychology of brands. *Journal of Consumer Psychology*, 22(1), 7–17. <https://doi.org/10.1016/j.jcps.2011.09.005>
- Thomson, M., MacInnis, D. J., & Park, C. W. (2005). The ties that bind: Measuring the strength of consumers' emotional attachments to brands. *Journal of Consumer Psychology*, 15(1), 77–91. [https://doi.org/10.1207/s15327663jcp1501\\_10](https://doi.org/10.1207/s15327663jcp1501_10)
- Tien, P. C. T., Nguyen, L. T., & Dang, T.-Q. (2023). Exploring the brand experience of Korean brands on customer interactions in Ho Chi Minh City, Vietnam. In T. V. Tieng (Ed.), *Kỷ yếu hội thảo khoa học quốc tế Việt - Hàn 2023* (pp. 276–289). Information and Communications Publishing House.
- Tran, T.-T. T., Dang, T.-Q., Nguyen, L.-T., & Dang, D. T. V. (2025). Blockchain applications in value added tax refund: A deep learning-based dual-stage SEM-ANN analysis. *International Journal of Supply and Operations Management*, 12(3), 293–317. <https://doi.org/10.22034/ijssom.2025.110332.3054>
- Vlachos, P. A. (2012). Corporate social performance and consumer–retailer emotional attachment. *European Journal of Marketing*, 46(11/12), 1559–1580. <https://doi.org/10.1108/03090561211259989>
- Vlachos, P. A., Tsamakos, A., Vrechopoulos, A. P., & Avramidis, P. K. (2009). Corporate social responsibility: Attributions, loyalty, and the mediating role of trust. *Journal of the Academy of Marketing Science*, 37(2), 170–180. <https://doi.org/10.1007/s11747-008-0117-x>
- Vo, T. H. N., Chau, T. H., & Dang, T.-Q. (2024). Intention to accept smart contracts based on blockchain technology in Vietnamese businesses. In L. T. Tung, N. H. Sinh, & P. Ha (Eds.), *Disruptive technology and business continuity: Proceedings of ICB 2023* (pp. 119–133). Springer. [https://doi.org/10.1007/978-981-97-5452-6\\_9](https://doi.org/10.1007/978-981-97-5452-6_9)
- Wang, Y., Wang, Y., & Lee, S. (2017). The effect of cross-border e-commerce on China's international trade. *Sustainability*, 9(11), 2028. <https://doi.org/10.3390/su9112028>
- Weiner, B. (1985). An attributional theory of achievement motivation and emotion. *Psychological Review*, 92(4), 548–573. <https://doi.org/10.1037/0033-295X.92.4.548>
- Wongpitch, S., Minakan, N., Powpaka, S., & Laohavichien, T. (2016). Effect of CSR motives on purchase intention model: An extension. *Kasetsart Journal of Social Sciences*, 37(1), 30–37. <https://doi.org/10.1016/j.kjss.2016.01.010>
- Yang, Y., Yang, L., Chen, H., Yang, J., & Fan, C. (2020). Risk factors of consumer switching behaviour for cross-border e-commerce mobile platform. *International Journal of Mobile Communications*, 18(6), 641. <https://doi.org/10.1504/IJMC.2020.110881>
- Zhu, W., Mou, J., & Benyoucef, M. (2019). Exploring purchase intention in cross-border e-commerce: A three stage model. *Journal of Retailing and Consumer Services*, 51, 320–330. <https://doi.org/10.1016/j.jretconser.2019.07.004>