

THE IMPACT OF ENVIRONMENTAL, SOCIAL, GOVERNANCE (ESG) ON THE ORGANIZATIONAL IMAGE AND BUILDING PUBLIC TRUST FOR POLICE

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Abstract

In recent years, with the rise of sustainability awareness, police organizations have faced significant changes in their governance approach. This study examines how ESG (Environmental, Social, and Governance) affects police organizations, particularly in shaping police image and building public trust. Through empirical research conducted at the Hsinchu County Police Department, using structural equation modeling analysis, the study revealed three key findings: First, all ESG aspects effectively enhance police image; second, a positive police image contributes to increased public trust; and finally, police image plays a crucial mediating role between ESG and public trust. Notably, environmental and social aspects directly increase public trust and indirectly strengthen trust relationships by improving police image. However, governance can only influence public trust by completely mediating the police image. These findings provide clear, practical guidance for police organizations. Besides, they should strengthen community connections, increase operational transparency, and implement integrity governance. This study fills a gap in ESG research within the law enforcement field. It provides concrete, feasible policy recommendations, pointing out a clear direction for police organizations in

implementing sustainable governance. Future research could expand the scope of the investigation to explore further the potential applications of ESG in the public sector.

Keywords: ESG, personality traits, self-efficacy, creativity, SEM

Introduction

As global attention to ESG (Environmental, Social, and Governance) issues increases, the ESG framework has gradually expanded from corporate governance to the public sector. It has become a crucial evaluation indicator for measuring government and public institutions' transparency, accountability, and social value. The United Nations (2015) and OECD's report on "Change the World: The 2030 Agenda for Sustainable Development" (2015) emphasize the key role of policies and actions based on ESG in public governance while highlighting the importance of sustainable governance and transparent accountability. As the primary body responsible for maintaining social order and protecting civil rights, the image and credibility of police organizations directly impact the legitimacy and social stability of their institutions (Peyton, Sierra-Arévalo, & Rand, 2019).

However, many countries worldwide have been facing a police trust crisis in recent years. This phenomenon mainly stems from issues such as lack of transparency in law enforcement processes, increasing incidents of police abuse of power, and inappropriate treatment of socially vulnerable groups (Schaap, 2021). This phenomenon not only aligns with the global trend of the police trust crisis but also further

highlights the crucial role of ESG-oriented governance in strengthening trust in Taiwan's law enforcement. While the impact of ESG in corporate management has been extensively studied (Araújo, Pereira, & Santos, 2023; Tibiletti, Marchini, Furlotti, & Mediolli, 2021), research on ESG applications in police agencies and its effects on police image and public trust remains relatively insufficient (Yan, Espinosa-Cristia, Kumari, & Cioca, 2022). Therefore, this study introduces ESG theory into law enforcement, examining how Taiwan's police agencies can shape their institutional image and enhance public trust through specific measures in environmental management, social responsibility, and corporate governance, filling the current gaps in academic research and practical applications. The study focuses on police in northern Taiwan (using the department of police in Hsinchu County as a case study), empirically analyzes the impact of ESG measures on police image and public trust, and investigates whether police image plays a mediating role. The research questions are as follows: first, do ESG measures (environmental management, social responsibility, and corporate governance) influence the image of the police? Second, do the measures taken by ESG have a direct impact on public trust? Thirdly, does the image of the police positively impact public trust? Finally, do ESG measures

further impact public trust through police images?

This study tries to contribute to academic theory, practical application, and methodology. In academics, this research pioneered the systematic application of ESG frameworks to police agencies, expanding the application of ESG theory to public governance and filling a research gap in how law enforcement agencies can use ESG to improve public image and trust. In practice, the research proposes three specific recommendations: (1) strengthening the mechanisms of community interaction (e. g., increasing the involvement of law enforcement and community dialogue). (2) Enhance the transparency of law enforcement (e. g., disclosure of real-time information and open data). (3) Improve internal accountability and transparency mechanisms (e. g., strengthening internal audits and anti-corruption measures). As far as methodological contributions are concerned, this study combines innovatively the modeling of structural equations of the PLS-SEM with the analysis of PLS prediction, providing new analytical perspectives and methodological foundations for police administration research.

This study consists of five sections. The second section is a literature review aiming to explore the key drivers of ESG for police organizational image and public trust. The third section constructs an assessment framework for the impact of ESG on police organizational image and public trust. The fourth section adopts the Structural Equation Modeling (SEM) approach to validate the research model

and discuss the managerial and practical implications of the results. Finally, the fifth section provides research recommendations and directions for future studies.

Literature Review

Environmental, Social, and Governance (ESG) originated as an extension of the Corporate Social Responsibility (CSR) framework, emphasizing that organizations must consider ecological sustainability, social responsibility, and governance transparency while pursuing performance objectives. As sustainability governance trends develop, the ESG concept has gradually expanded from corporations to the public sector, particularly local governments, and law enforcement agencies, becoming an essential indicator for evaluating institutional transparency and image management (Il'in & Sizova, 2023). As core institutions for maintaining social security and order, police agencies' governance models and implementation of social responsibility determine their institutional legitimacy and social stability (Matviaková, 2024). Therefore, applying ESG in police governance has gradually become a crucial topic in modern police administration.

Environmental, Social, and Governance (ESG)

According to MSCI, ESG encompasses three "pillars": Environmental (E), Social (S), and Governance (G). While ESG evaluation criteria were initially designed for corporations,

academic and policy circles have gradually adjusted their scope of application to make them suitable as a sustainability measurement framework for public institutions (Bulyga & Safonova, 2023). Within the governance structure of police agencies, ESG can serve as a core tool for evaluating public institutions' sustainable development and social trust. Specifically, the environmental dimension includes green law enforcement policies, equipment energy efficiency, and pollution control, emphasizing law enforcement agencies' ecological responsibilities. The social dimension encompasses community engagement, fair law enforcement, human rights protection, and police career development to ensure mutual trust between police and the public. The governance dimension focuses on law enforcement transparency, anti-corruption mechanisms, data disclosure, and external oversight to ensure police agencies' actions align with integrity principles and public expectations.

Integrating ESG principles into police agencies' governance frameworks has a clear theoretical foundation for enhancing police image and public trust. First, Stakeholder Theory suggests that police agencies should meet the expectations of citizens, government, and international organizations to maintain social legitimacy (Freeman, 2010). Second, Corporate Social Responsibility (CSR) theory proposes that public institutions focus on law enforcement duties and strengthen social justice and responsibility to shape a positive institutional image (Carroll, 1991).

Furthermore, Social Capital

Theory emphasizes that through active community participation and social responsibility practices, police agencies can accumulate trust capital, thereby increasing public recognition of law enforcement institutions (Putnam, 1995). Finally, Corporate Ethics Theory points out that strengthening internal integrity and external transparency is key to building public trust (Jensen & Meckling, 1976). These theoretical frameworks provide a solid academic foundation for applying ESG in police agencies, highlighting that the value of ESG in police governance is not limited to image management but is also an important mechanism for strengthening institutional trust and public accountability.

Against global efforts to promote the United Nations Sustainable Development Goals (SDGs), ESG has gradually become an essential tool for measuring public institutions' performance and governance transparency (Il'in & Sizova, 2023). For police organizations, implementing ESG not only aids in internal governance reform but also strengthens external trust connections with communities, enabling law enforcement agencies to implement sustainable development principles in areas such as transparency, social engagement, and environmental responsibility. Through ESG principles, police organizations can shape a sustainable policing image that aligns with 21st-century public governance values, further enhancing public recognition and trust in law enforcement institutions.

Organizational image (OI)

The construction of police image involves multiple theoretical foundations, including image theory, social cognition theory, procedural justice theory, and social constructivism. Image Theory suggests that individuals' perception of police image comes from a comprehensive evaluation of personal experiences and external information, providing an initial theoretical framework for forming police image (Krech & Crutchfield, 1948). Social Cognition Theory emphasizes that public social cognition is influenced by personal experiences and media messages (Fiske & Taylor, 1991). Research shows that negative media coverage of police amplifies image damage and consequently reduces public trust in police institutions (Choi, Yim, & Hicks, 2019). Furthermore, Procedural Justice Theory is closely related to police image. When law enforcement processes are perceived as fair, transparent, and respectful of public rights, people are more likely to accept enforcement outcomes. This perception of procedural justice directly affects the overall image of police and social trust (Nix, Wolfe, Rojek, & Kaminski, 2015). Therefore, maintaining transparency and fairness in policy implementation by police agencies enhances citizen satisfaction with law enforcement institutions and strengthens their social legitimacy.

Police image is not a singular concept but rather consists of multiple dimensions. Police image can be analyzed through three major dimensions: Legitimacy, Effectiveness, and Service

Quality. Legitimacy reflects the public's assessment of the justification of police actions and is highly linked to procedural justice (Kurek, 2019). When police information is transparent, administrative actions follow the law, and law enforcement is fair, the image of legitimacy naturally improves (Tankebe, 2013). Furthermore, effectiveness represents the police's ability to maintain security and respond quickly to crime. Previous research has shown that high-performance policing usually correlates positively with public trust (Myhill & Quinton, 2011). Finally, service quality focuses on daily interactions between police and the public, particularly service attitude and response speed, which directly affect public perception of police agencies (Skogan, 2009). Police with community-oriented policing characteristics usually receive higher image ratings because they interact more frequently and amicably with the community.

Police image is not a static label but a dynamic process influenced by multiple factors such as media discourse, policy changes, and social interactions. Berger & Luckmann's (1966) Social Constructivism theory suggests that social phenomena are formed through continuous communication and cultural reproduction, and the police image is no exception (Berger & Luckmann, 1966). Looking at global police reform trends, the shaping of police image is not solely determined by police agencies' actions but is instead the result of various social factors working together. How media presents law enforcement actions, how

social movements affect police credibility, and how governments adjust enforcement strategies influence public perception of police institutions. Therefore, law enforcement agencies must incorporate diverse social contexts and policy considerations in their image management strategies to ensure credibility among different social groups.

In the current trend of sustainable development and transparent governance, ESG (Environmental, Social, and Governance) strategies are emerging as new tools for managing police agency image. Past research on police image has primarily focused on the impact of law enforcement procedures, civil rights, and social trust. At the same time, ESG provides a new perspective to explore how environmental responsibility, social participation, and corporate governance influence the image construction of police agencies. Future research should further validate the "ESG-Image-Trust" influence mechanism and analyze through empirical data how ESG strategies affect public trust in police agencies. This will not only help police agencies optimize internal governance but also provide theoretical and empirical evidence for establishing new models of police governance and public trust.

Traditionally, the core mission of police has focused on maintaining social order, but modern policing has gradually evolved beyond mere crime control towards community safety and public service (Schaap, 2021). This transformation affects law enforcement strategies and changes the interaction patterns

between police and communities, influencing public perception and trust in the police. Social culture, media narratives, and public interactions shape the police image. Social constructionism suggests that public perception of police stems from a construction process involving symbols and social interactions (Berger & Luckmann, 1966). However, media coverage has an even more significant impact on the police image. When media emphasize community cooperation and crime prevention, it can enhance public trust; conversely, excessive reporting on police violence and law enforcement controversies may undermine the credibility of police institutions (Wozniak, Drakulich, & Calfano, 2021).

Public trust (PT)

Law enforcement strategies have varying impacts on police image and social trust. Procedural Justice Theory suggests that when police maintain fair, just, and transparent enforcement procedures, the public is more likely to accept their authority, thereby enhancing institutional legitimacy and trust (Sunshine & Tyler, 2003). Public confidence in police stems from enforcement outcomes and primarily from perceptions of procedural fairness. Additionally, Social Capital Theory argues that close police-community interactions foster trust and social security (Hough, Jackson, & Bradford, 2013). Community policing strengthens resident cooperation, reduces enforcement friction, and increases institutional recognition. Corporate Social Responsibility (CSR) theory indicates that when police agencies implement ESG

(Environmental, Social, and Governance) principles, such as environmental sustainability, social equity, and transparent governance, they can enhance credibility and strengthen long-term public trust (Van Craen & Skogan, 2017).

Law enforcement models and social trust mechanisms among police agencies vary due to cultural differences across countries. North America emphasizes community policing and accountability mechanisms to enhance public trust in police (Weisburd & Braga, 2019). Europe, influenced by its multicultural and immigration background, particularly focuses on procedural justice to strengthen cross-cultural trust (Tankebe, 2013). In contrast, Asian police agencies typically carry dual roles of law enforcement and social management, with greater influence from political systems, as exemplified by China's police system, which emphasizes central control and social stability (Jiao, 2001).

With the increasing prevalence of ESG concepts in public governance, police agencies have gradually incorporated ESG principles into their law enforcement and image management strategies. This study will employ Partial Least Squares Structural Equation Modeling (PLS-SEM) to examine how ESG measures influence public trust through police image and utilize the Bootstrapping method to test its mediating effects (Hair, Hult, Ringle, & Sarstedt, 2022). Through this empirical analysis, this study will validate how ESG principles can serve as a strategy to enhance police agency image and increase public trust

while providing scientific evidence for optimizing police governance models.

Public trust refers to the confidence the public has in the integrity, legitimacy, and law enforcement effectiveness of police agencies, which is a key factor in institutional legitimacy and social capital accumulation (Uslaner, 2002). Mayer et al. (1995) define trust from a psychological perspective as the tractor's expectation that the trustee will fulfill commitments, accompanied by a willingness to accept certain risks (Mayer, Davis, & Schoorman, 1995). In the context of police agencies, sources of trust include transparent law enforcement, procedural justice, and information disclosure, all of which help enhance police image (Pirson, Martin, & Parmar, 2019). Boateng (2018) further found that when police demonstrate integrity, fairness, and professionalism, public trust in police agencies significantly increases (Boateng, 2018).

The formation of public trust involves multiple theoretical foundations. Social capital theory suggests trust stems from establishing fairness, justice, and reciprocal relationships. When institutions maintain these relationships, they can effectively accumulate trust capital (Coleman, 1988). Reciprocity Theory emphasizes that trust and cooperation are based on reciprocal exchange - when police provide efficient and fair service, the public naturally tends to respond with trust and collaboration (Homans, 1958). Additionally, Procedural Justice Theory points out that when the public perceives law enforcement processes as fair and transparent, they are likelier to

trust the police even if enforcement outcomes are not as expected (Tyler, 2001).

At the institutional level, Institutional Trust Theory emphasizes that an organization's transparency, fairness, and accountability mechanisms directly influence the public's trust in the institution (Easton, 1975). Meanwhile, Political Trust Theory suggests that the government's integrity and transparent image determine the foundation of trust in law enforcement agencies, with police image often influenced by overall political trust (Hetherington, 1998). In summary, public trust is not determined by a single factor but is a dynamic process influenced by multiple factors, including individual cognition, social interaction, and institutional environment.

Research Hypotheses And Evaluation Framework

The positive correlation between environmental actions and public institutional image has been verified in multiple studies. Chen et al. (2020) point out that when law enforcement agencies actively enforce environmental regulations and ensure transparency in enforcement processes, it helps enhance public trust and institutional image (Chen et al. , 2020). When police agencies promote green policies in energy management (such as electric patrol vehicles) or strengthen waste enforcement and environmental education, they can also demonstrate their commitment to sustainable development (Khojastehpour & Johns, 2014). These ecological protection measures not only enhance the

police agency's sense of social responsibility but also strengthen the perception of institutional legitimacy. The research hypotheses and evaluation framework were presented as shown in Table 1.

H1: Environment indicator (EI)
positively affects organizational
image (OI)

Community engagement and human rights protection are core aspects of public institutions' social responsibility and profoundly impact police image. Bradford & Jackson (2010) point out that procedural justice and community engagement are closely linked to police legitimacy (Bradford & Jackson, 2010), while Murphy & Cherney (2012) found that in multicultural contexts, active police participation in community affairs can effectively bridge police-public relations and enhance social trust (Murphy & Cherney, 2012). Furthermore, when law enforcement agencies implement transparent enforcement and human rights protection, it helps to improve public recognition and trust in the police (Islam et al. , 2021).

H2: Society indicator (SI) positively
affects organizational image (OI)

Information disclosure and anti-corruption measures are essential dimensions of corporate governance with particularly significant impacts on the image of public institutions. Stone & Ward (2000) point out that increased transparency helps build institutional trust (Stone & and Ward, 2000), while Tankebe's (2010) research shows that

police agencies can effectively enhance public trust and police legitimacy through integrity reforms and anti-corruption policies (Tankebe, 2010). This indicates that good corporate governance not only helps reduce moral hazards within police agencies but can also strengthen social recognition of law enforcement fairness through enhanced external oversight mechanisms.

H3: Governance indicator (GI)
positively affects organizational
image (OI)

Police image has a profound impact on public trust. Image management strategies such as information transparency and community interaction can strengthen public confidence in the police (Lee & McGovern, 2013). When police demonstrate professionalism, fairness, and approachability, social recognition increases accordingly. Moreover, police-public interaction experiences are key to building trust, with positive interactions helping to shape a positive image and enhance trust (Bradford, Jackson, & Stanko, 2009). Procedural Justice Theory further emphasizes that when police law enforcement processes are transparent and fair, the public's sense of procedural justice will strengthen trust and support for the police (Bradford & Jackson, 2010). Meanwhile, media coverage of police also affects public trust. Positive news, such as successful police-public cooperation, enhances the image, while negative coverage may weaken institutional credibility (Wozniak et al., 2021). Furthermore, information transparency and

accountability mechanisms are key to maintaining police credibility. Disclosing law enforcement policies and data while strengthening internal accountability mechanisms helps reduce public skepticism and negative perceptions (Meares, 2022).

The theoretical verification of police image and public trust integrates the above literature, showing that enhancing police image directly strengthens public trust, with transparency, procedural justice, and police-public interaction being core elements of image construction. Research shows that if police agencies can increase information transparency, strengthen procedural justice, and actively promote police-public interaction, it will help build a positive image and enhance public trust. Additionally, ESG, as an essential indicator of modern public governance, may exert a mediating effect through image-building to influence public confidence in police agencies further.

H4: Organizational image (OI)
positively affects public trust (PT)

Environmental Protection (E) and Public Trust Environmental governance transparency and information disclosure help enhance social trust (He, 2020). Government transparency in implementing environmental regulations and pollution control can strengthen institutional legitimacy and social trust (Fang, Kong, Sensoy, Cui, & Cheng, 2021), and this influence mechanism equally applies to police agencies' green governance and enforcement actions. Additionally,

community participation and environmental cooperation can strengthen the ecological image of police agencies, thereby promoting trust (Zheng, Yang, Xu, Zhao, & Shao, 2019), while responsible environmental governance is also positively correlated with political trust (Lim & Moon, 2020).

H5: Environment indicator (EI)
positively affects public trust (PT)

Corporate Social Responsibility (CSR) can strengthen social trust and support, and police organizations can achieve the same effect through community engagement and human rights protection (Jung, 2023). Recent research further indicates that the application of CSR in public institutions, through institutional legitimacy to promote sustainable development, can effectively enhance public trust in institutions (Briones-Peñalver, Olmo Fernandez, Fernández Cañavate, & Santos, 2024). This suggests that if police organizations actively promote social responsibility actions (such as community engagement and public safety initiatives), they should be able to strengthen institutional legitimacy and social trust (Liquin, 2021). Furthermore, transparent and fair law enforcement is key to enhancing institutional trust in police-community engagement and human rights protection, as social responsibility actions directly affect public trust (Jackson & Bradford, 2010).

H6: Society indicator (SI) positively
affects public trust (PT)

Governance and internal accountability mechanisms are core conditions for enhancing public trust (McCaskill, Haworth, & Harrington, 2019). If police agencies can strengthen internal governance through information transparency and anti-corruption measures, they will effectively enhance institutional integrity and legitimacy (Berliani & Violita, 2021).

H7: Governance indicator (GI)
positively affects public trust (PT)

ESG measures have a significant impact on shaping the image of police organizations and public trust. In terms of environmental governance, effective implementation of environmental policies and information transparency can enhance law enforcement agencies' positive image and credibility (Chen et al. , 2020). Social responsibility strengthens organizational identification through police participation in CSR activities, improving public perception of police image. Moreover, transparent governance, information disclosure, and integrity management in corporate governance provide crucial foundations for establishing police credibility (Araújo et al. , 2023; Tibiletti et al. , 2021).

Regarding public trust, transparent implementation of environmental policies can strengthen public confidence in government and police organizations (Fang et al. , 2021). Social responsibility enhances long-term trust through comprehensive CSR strategies by strengthening value alignment between institutions and the public (Jung, 2023). Corporate

governance enhances the image of procedural justice in police organizations through e-governance and information transparency, thereby increasing public trust (Vysochyna, Semenov, & Kyrychenko, 2021).

H8: Society indicator (SI) in Organizational image (OI) positively affects public trust (PT)

H9: Governance indicator (GI) in organizational image (OI) positively affects public trust (PT)

Table 1: The Research Hypotheses and Evaluation Framework.

Hypotheses		Descriptions
H1	EI→OI	Environment indicator (EI) positively affects organizational image (OI)
H2	SI→OI	Society indicator (SI) positively affects organizational image (OI)
H3	GI→OI	Governance indicator (GI) positively affects organizational image (OI)
H4	OI→PT	Organizational image (OI) positively affects public trust (PT)
H5	EI→PT	Environment indicator (EI) positively affects public trust (PT)
H6	SI→PT	Society indicator (SI) positively affects public trust (PT)
H7	GI→PT	Governance indicator (GI) positively affects public trust (PT)
H8	OIEI→PT	Society indicator (SI) in Organizational image (OI) positively affects public trust (PT)
H9	OISO→PT	Governance indicator (GI) in organizational image (OI) positively affects public trust (PT)
H10	OIGI→PT	Society indicator (SI) in Organizational image (OI) positively affects public trust (PT)

H10: Society indicator (SI) in Organizational image (OI) positively affects public trust (PT)Methodology

The section systematically explains the various aspects of research methodology. It establishes a comprehensive and rigorous research basis for research frameworks, hypothesis development, variable operation and measurement, selection of research instruments, and data analysis methods.

Research Process

This study employs Environmental, Social, and Governance (ESG) measures as independent variables, police image as a mediating variable, and public trust

as the dependent variable to examine the effects of ESG measures on police image and public trust, as well as the mediating role of police image. Regarding the theoretical foundation, implementing environmental management, social responsibility, and corporate governance directly influences external perceptions and trust in the organization. This aligns with social cognitive theory (Bandura, 1986), emphasizing the interaction between the environment and actors. Meanwhile, public evaluation of police image corresponds with Institutional Trust Theory (Mayer et al. , 1995), which suggests that image quality directly affects public trust in police institutions. As shown in Figure 1, the framework demonstrates the direct effects of ESG measures on

police image and public trust while examining the mediating effect of police image.

The study uses partial least square structural equation modeling (PLS-SEM) for data analysis and demonstrates its adaptability to low sample sizes and non-normal distribution data, evaluates the reliability and validity of reflective indicators effectively, and analyzes the

model's explanation (R^2) and predictive accuracy (Q^2). Since this study examined the relationship between ESG measures, police image, and public trust, PLS-SEM provides accurate path analysis, validates mediating effects, and effectively balances theoretical verification and practical application requirements (Hair et al. , 2022).

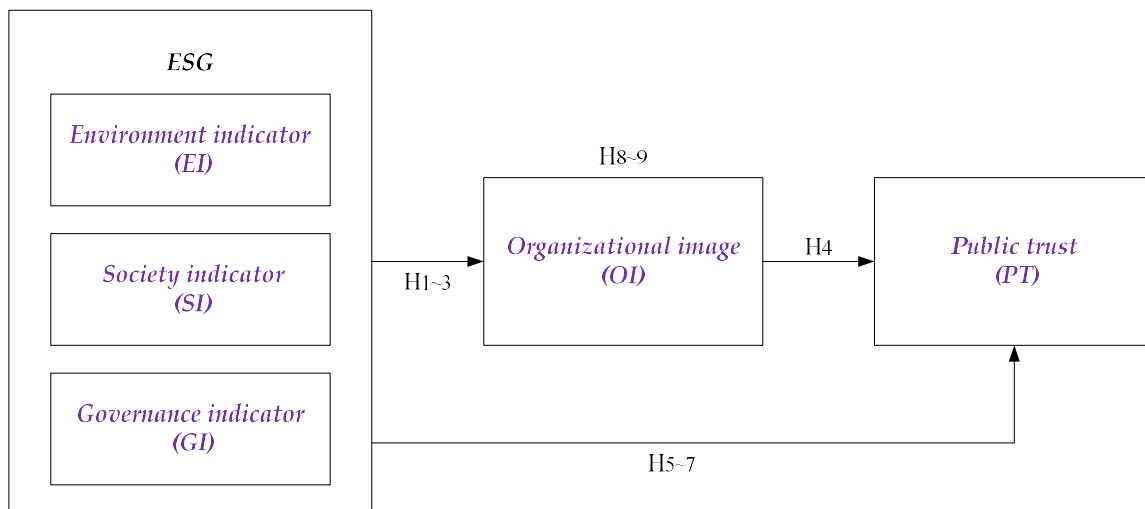


Figure 1: The Hypotheses and Evaluation Framework.

Research Hypothesis

Based on the literature review and research framework, this study examines how ESG measures influence police image and public trust while investigating the mediating role of police image (Jackson & Bradford, 2010). The following hypotheses were proposed:

- (1). Impact of ESG Measures on Police Image: (1) Environmental protection measures positively influence police image (H1). (2) Social responsibility actions positively influence police image (H2). (3) Corporate governance practices positively influence police image (H3).
- (2). Impact of Police Image on Public Trust: (4) H4: Police image positively influences public trust.

(3). Direct Impact of ESG Measures on Public Trust: (5) Environmental protection measures positively influence public trust through enhanced institutional legitimacy (H5). (6) Social responsibility actions positively influence public trust through improved police-public relations (H6). (7) Corporate governance practices positively influence public trust through increased transparency (H7).

(4). Mediating Effects of Police Image: (8) Police image mediates the relationship between environmental protection and public trust (H8). (9) Police image mediates the relationship between social responsibility and public trust (H9). (10) Police image mediates the relationship between corporate governance and public trust (H10)

Research Variables and Measurement

This study examines three main types of variables, including independent variables (ESG measures), mediating variables (police image), and dependent variables (public trust). In the initial questionnaire design, ESG measures were constructed using a first-order model, covering three main dimensions: Environmental Protection (EI), Social Responsibility (SI), and Corporate Governance (GI). Each dimension includes two sub-dimensions, respectively: Energy Management (EI 1), Waste Enforcement (EI2), Community Engagement (SI1), Human Rights Protection (SI2), Information Disclosure (GI1), and Anti-corruption (GI2), with each sub-dimension consisting of three measurement items. Police image and public trust are each composed of four items. All

measurement tools were developed based on relevant literature and reviewed by academic and practical experts to ensure content validity and practical appropriateness.

After collecting the questionnaires, the research validated the measurement using a first-order model. The overall reliability and validity indicators met common statistical standards, indicating good initial model quality. However, considering ESG is an integrated and hierarchically logical abstract concept, a reflective second-order model was adopted, viewing ESG as a Higher-order latent variable (HOLV) measured by three main dimensions. Additionally, given that ESG dimensions are often presented as an overall strategy in practical implementation (Tripopsakul & Puriwat, 2022), adopting a second-order model also helps demonstrate its logical integration and structural consistency in empirical research (Becker, Klein, & Wetzels, 2012).

In the discriminant validity test of the second-order model, Community Engagement (SI1) and Information Disclosure (GI1) did not pass the HTMT (Henseler, Ringle, & Sarstedt, 2015) and Fornell-Larcker's evaluation criteria (Fornell & Larcker, 1981). To enhance model robustness and theoretical fit, this study combined theoretical basis and statistical performance to remove these two dimensions and revalidate the model. The adjusted fit indices (such as SRMR, AVE, and CR) all met recommended standards without affecting sample explanatory power, demonstrating good convergent and discriminant validity suitable for subsequent structural model analysis. In the final

model, ESG includes four sub-dimensions: Energy Management, Waste Enforcement, Human Rights Protection, and Anti-corruption, each consisting of three items, highlighting the multi-dimensional integrated nature of the ESG construct. Police image and public trust maintain their original four-item structure. All items were assessed using a seven-point Likert scale (1 = strongly disagree, 7 = strongly agree) to evaluate respondents' perceptions and attitudes toward each dimension.

Research Subjects and Sampling Methods

This researchers' focused on current police officers in the Hsinchu County Police Department, primarily targeting front-line officers. The sample size was determined based on Stevens' 15-times rule (Stevens, 2002) and Schumacker & Lomax's standards for structural equation modeling (SEM) analysis, which require a minimum of 90 responses and recommend over 200 (Schumacker & Lomax, 2004). Two hundred thirty-nine valid questionnaires were collected, meeting the sample requirements for Partial Least Squares Structural Equation Modeling (PLS-SEM) analysis as specified by Hair et al. (Hair et al. , 2022). Data was collected from June to August 2024 using Google Forms, distributed through the Line messaging app, and internal supervisors to enhance response rates. The study employed convenience sampling, with multiple reminders and cross-departmental distribution, to improve sample representativeness and response rates. An informed consent statement was included at the beginning of the questionnaire to ensure data quality, and

samples with excessive missing values or abnormal response patterns were screened out, resulting in 239 valid questionnaires. The demographic analysis showed that 76. 2% of respondents were male and 23. 8% female, aligning with the population structure and demonstrating basic representativeness.

Research Tools

This study's questionnaire design is based on trust theory (Mayer et al. , 1995) and references multiple academic literature sources to ensure the measurement tools' theoretical foundation and applicability. To ensure content validity, the questionnaire was reviewed by three academic experts with experience in scale design or social science research, and revisions were made during the pilot testing phase to enhance the appropriateness of measurement tools. Reliability test results show that Cronbach's α values for all constructs exceed 0. 7, demonstrating good internal consistency that meets academic research standards. To protect respondents' rights, the questionnaire's front page clearly states the research purpose, data usage, and anonymization principles, and respondents must complete informed consent before answering. All data underwent anonymization and is stored in a password-protected environment, accessible only to the research team, adhering to academic ethical standards to ensure data authenticity and security without involving commercial use or third-party sharing.

Partial Least Squares Method (PLS-SEM) Test

(1) Method selection and applicability

This study employs Partial Least Squares Structural Equation Modeling (PLS-SEM) for data analysis, which is suitable for scenarios with limited sample sizes and models containing multiple dimensions. Since PLS-SEM does not require standard distribution assumptions, it can effectively handle heterogeneity and skewed data, making it particularly suitable for social science research. Furthermore, PLS-SEM can be applied simultaneously to reflective and formative constructs while reducing multi-collinearity issues (Hair, Sarstedt, Ringle, & Mena, 2012).

This study constructs ESG measures as higher-order latent variables (HOLV) through a second-order model. PLS-SEM demonstrates robustness in handling hierarchical structures, making it an appropriate analytical tool (Hair et al. , 2022). Additionally, PLS-SEM provides bootstrapping methods to detect indirect effects and enables out-of-sample predictive power assessment through PLSpredict, enhancing theoretical explanatory power and practical application value (Shmueli et al. , 2019). Based on these advantages, this study selects PLS-SEM to validate the direct and indirect effects of ESG measures on police image and public trust.

(2) Model evaluation procedure

The PLS-SEM evaluation framework and model testing are divided into measurement and structural model assessments (Hair et al. , 2022). The measurement model evaluation primarily examines reliability and validity. Indicator reliability is tested through factor loading, which

should reach above 0.7 to ensure that the observed variables effectively reflect the latent variables. Internal consistency reliability is evaluated through Cronbach's α , Composite Reliability (pc), and Reliability Coefficient (pa), all with standards above 0.7 to ensure scale stability. Convergent validity is tested using Average Variance Extracted (AVE), which must exceed 0.5 to ensure variable convergence capability. Discriminant validity is examined through HTMT (heterotrait-monotrait), with a standard of HTMT < 0.85, to verify the distinctiveness between constructs (Henseler et al. , 2015).

Structural model evaluation focuses on variable relationships and model fit. First, VIF (variance inflation factor) tests collinearity, where VIF < 5 indicates no serious collinearity issues between variables. Next, path coefficients (β values) and significance (t-values, p-values) test causal relationships in the model, and the coefficient of determination (R^2) evaluates model explanatory power, where higher R^2 values indicate variables effectively explain endogenous variable variance. Finally, model predictive control is tested through Q^2 indicators (Hair et al. , 2022), combined with PLSpredict tools for out-of-sample predictive validity assessment (Shmueli et al. , 2019), enhancing the model's application value and robustness.

(3) Mediation effect verification

To validate the mediating role of police image between ESG measures and public trust, this study employed Bootstrapping (10,000 times) to estimate indirect effects and test their significance

(Preacher & Hayes, 2008). According to Zhao et al. 's (2010) classification of mediation effects, when only the indirect effect is significant while the direct impact is not significant, it is considered Full Mediation. When both direct and indirect effects are substantial (Zhao, Lynch Jr, & Chen, 2010), it is regarded as Partial Mediation. Among these, if both effects are in the same direction, it is Complementary Mediation; if they are in opposite directions, it is Competitive Mediation. If neither direct nor indirect effects are significant, or if only the direct impact is substantial, there is No Mediation.

Statistical Software and Analysis Tools

This study employs SPSS 26. 0 and Smart PLS 4 for data analysis and model testing. SPSS 26. 0 performs descriptive statistical analysis to understand sample characteristics and data distribution. Smart PLS 4 is utilized to conduct a comprehensive PLS-SEM analysis, including path coefficient testing, mediation effect verification, and PLSpredict predictive validity assessment (Hair et al. , 2022). Since PLS-SEM is a prediction-oriented analytical method, it does not emphasize the overall fit indices used in traditional covariance-based structural equation modeling (CB-SEM). Instead, it evaluates model quality through the significance and effect size of path coefficients, the explanatory power of endogenous constructs (R^2), and sample-external predictive power assessment using PLSpredict (Hair et al. , 2022; Shmueli et al. , 2019) PLS-SEM's core emphasis on "theory development" and "prediction orientation, " helping ensure

the empirical value and applicability of research findings.

Findings

Sample Data Analysis And Descriptive Statistical Analysis

The researchers analyzed 239 valid samples, with male police officers being the majority (76. 2%). Among them, 42. 3% were aged between 26 and 35, indicating that this study primarily covered young police demographics, which may influence their perspectives on ESG measures and public trust. Most respondents held college or university degrees (60. 7%), reflecting the elevated educational requirements in contemporary police institutions. 37. 7% of respondents had less than 5 years of service, suggesting a significant proportion of young practitioners in the sample whose professional experience might affect their evaluation of police image. Furthermore, 85. 4% of respondents were frontline police officers, indicating that this study mainly focused on the perspectives of first-line law enforcement personnel rather than senior management, which is particularly important for understanding how ESG measures are implemented within police organizations.

Regarding marital status, 55. 6% of respondents were married, and 57. 7% had no children, which might influence their perception of police social responsibility. This distribution aligns with Taiwan's frontline police force structure, indicating sample representativeness. Moreover, compared to previous studies, this sample

shows a higher trend toward younger officers, which may affect the relationship between ESG and police image and public trust. Therefore, future research might consider including more opinions from experienced or senior officers to explore the impact of ESG across different police ranks.

The study conducted descriptive statistical analysis on primary high-level constructs, including environmental protection ($M = 5.50$, $SD = 1.34$), social responsibility ($M = 5.89$, $SD = 1.06$), corporate governance ($M = 5.64$, $SD = 1.06$), police image ($M = 6.12$, $SD = 0.94$), and public trust ($M = 5.76$, $SD = 0.94$). Results show that all constructs achieved medium-high evaluation levels, with police image scoring the highest mean, indicating that surveyed officers have a highly positive perception of their organization's overall image. The standard deviations for all constructs were within acceptable ranges, reflecting consistency in respondents' answers. The study will examine the structural relationships and mediating effects between constructs through PLS-SEM.

Measurement Model Analysis

This study employs PLS-SEM for reliability and validity testing and calculates Composite Reliability (CR) and Average Variance Extracted (AVE) for each construct to evaluate the measurement model's appropriateness. Composite Reliability (CR) and Cronbach's α were primarily used to measure the internal consistency of variables within constructs. Generally, higher Cronbach's α and CR values

indicate better internal consistency among observed variables, effectively measuring specific latent variables (Fornell & Larcker, 1981). The results show that CR values for all latent variables range from 0.891 to 0.954, ρ_a values range from 0.817 to 0.939, and Cronbach's α values range from 0.815 to 0.936, all exceeding the standard of 0.7, indicating good internal consistency for the research constructs (Hair et al., 2010; Hair et al., 2017). Additionally, AVE values for all variables range from 0.687 to 0.839, all exceeding 0.5, demonstrating good convergent validity for each construct (Thompson, Barclay, & Higgins, 1995).

Individual indicator reliability should satisfy factor loadings (Outer Loadings) greater than 0.7 to ensure constructs explain at least 50% of their indicator variables' variance (Chin, 1998). The measurement indicators in this study all achieved factor loadings above 0.786 and were significant at the $\alpha = 0.05$ level, further confirming the appropriateness of the measurement tools.

The PLS-SEM analysis results show that all latent variables' CR, Cronbach's α , and AVE values meet academic standards, ensuring the measurement model's internal consistency and convergent validity. Furthermore, all observed variables' factor loadings are significant and exceed 0.7, meeting Chin (1998) recommendations for individual indicator reliability. These results indicate that the measurement model is suitable for subsequent structural model analysis and can effectively validate the influence mechanism of ESG measures on

police image and public trust (Chin, 1998).

Discriminant Validity Analysis

This study examines discriminant validity through the Fornell-Larcker criterion (Fornell & Larcker, 1981) and HTMT (Henseler et al., 2015) to ensure the independence of measured constructs. The Fornell-Larcker criterion requires that the square root of AVE for each construct should be greater than its correlations with other constructs. The research results present that the square roots of AVE for all constructs (0.829–0.916) are higher than their correlations with other constructs, confirming good discriminant validity. The HTMT test measures the similarity between constructs, with this study adopting a stringent criterion ($HTMT < 0.85$). Results indicate that all HTMT values range from 0.524 to 0.848, with the highest value of 0.848 (between police image and social responsibility) meeting the test criteria, further supporting discriminant validity. In conclusion, the discriminant validity test results meet international standards, ensuring the independence of measurement variables and suitability for subsequent structural model analysis.

Structural Model Test

This study employs PLS-SEM (Partial Least Squares Structural Equation Modeling) for structural model analysis and uses Bootstrapping (10,000 samples) to test significant relationships between variables. The model assessment is based on the following criteria: (1) collinearity assessment ($VIF < 5$) to eliminate

multicollinearity issues, (2) path coefficients and significance (β , t-value, p-value, and 95% confidence intervals) to verify hypothesized relationships, (3) explanatory power of endogenous variables (R^2) to measure the model's explanatory capability, and (4) predictive power (Q^2) through PLS predict to examine the predictive validity of public trust.

(1) Collinearity test results

All VIF values range from 1.626 to 3.763, which is below 5 (Hair, M., & Sarstedt, 2011), indicating no serious multicollinearity issues and suitability for hypothesis testing.

(2) Path coefficient and hypothesis test results

The PLS-SEM results indicate that environmental protection ($\beta = 0.323$, $p < 0.001$), social responsibility ($\beta = 0.326$, $p < 0.001$), and corporate governance ($\beta = 0.334$, $p < 0.001$) all have significant positive effects on police image, supporting hypotheses H1-H3. Furthermore, police image significantly influences public trust ($\beta = 0.385$, $p < 0.001$, $R^2 = 0.568$), validating hypothesis H4 and demonstrating the crucial role of police image in building trust. Among the ESG dimensions, environmental protection ($\beta = 0.217$, $p = 0.009$) and social responsibility ($\beta = 0.204$, $p = 0.027$) have significant impacts on public trust (supporting H5-H6), while corporate governance's influence on public trust is not substantial ($\beta = 0.053$, $p = 0.224$), thus H7 is not supported (Table 2).

(3) Evaluation of the explanatory power of endogenous variables

The model's explanatory power (R^2) shows that police image achieves an R^2 of 0.682, approaching the upper limit of high explanatory power. At the same time, public trust has an R^2 of 0.568, which is considered high explanatory power (Chin, 1998). This indicates that the model has appropriate theoretical explanatory power and practical application value.

(4) Integrated analysis of hypothesis verification results

The research results indicate that police image has the most substantial

positive influence on public trust, serving as the core pathway in the trust-building process. Among the three ESG dimensions, corporate governance has the most significant impact on police image, followed by social responsibility and environmental protection. Regarding direct effects on public trust, both environmental protection and social responsibility reach substantial levels, indicating their direct contribution to building trust. In contrast, while corporate governance does not show direct significance, its strong influence on police image suggests it may operate through indirect pathways. These hypotheses will be further validated in subsequent mediation effect analyses.

Table 2: Hypothesis Test Results-PLS-SEM.

Hypotheses	Relationship	Path coefficient	t value	P value	Result	R^2	f^2	95% CI-LL	95% CI-UL
H1	Environment indicator (EI) positively affects organizational image (OI)	0.323	5.103	0.001	Supported	0.682	0.216	0.225	0.433
H2	Society indicator (SI) positively affects organizational image (OI)	0.326	4.890	0.001	Supported		0.166	0.220	0.435
H3	Governance indicator (GI) positively affects organizational image (OI)	0.334	5.769	0.001	Supported		0.201	0.235	0.424
H4	Organizational image (OI) positively affects public trust (PT)	0.385	3.007	0.001	Supported	0.568	0.109	0.178	0.598
H5	Environment indicator (EI) positively affects public trust (PT)	0.217	2.358	0.009	Supported		0.059	0.077	0.380
H6	Society indicator (SI) positively affects public trust (PT)	0.204	1.934	0.027	Supported		0.041	0.019	0.369
H7	Governance indicator (GI) positively affects public trust (PT)	0.053	0.759	0.224	Unsupported		0.003	0.062	0.170

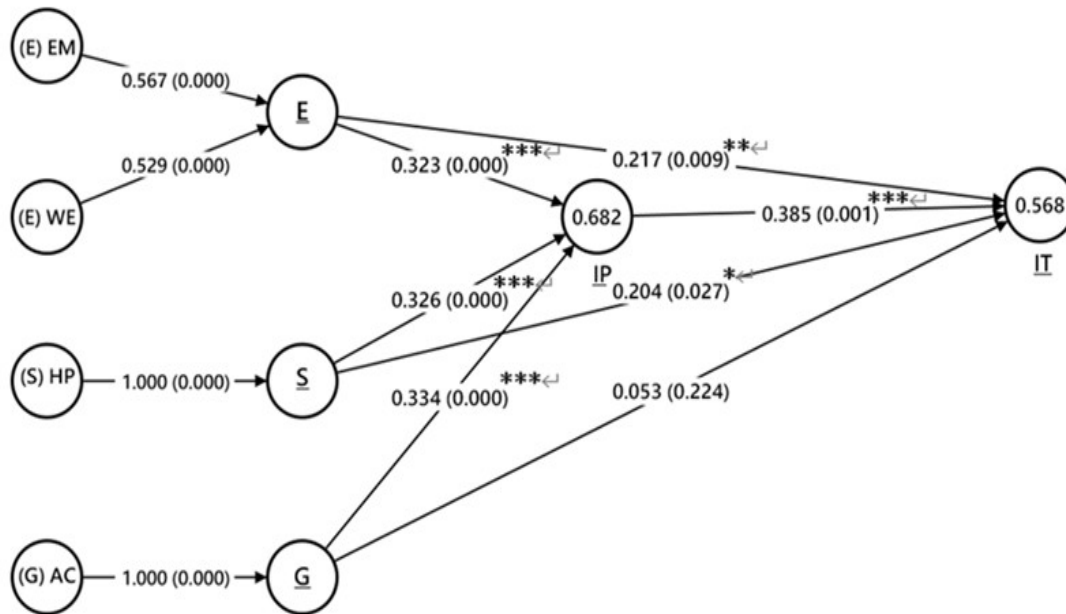


Figure 2: Path Coefficient Diagram of PLS-SEM Structural Model.

(5) Structural model diagram

Figure 2 presents the analysis results of the structural model (PLS-SEM) in this study, where the path values represent standardized path coefficients (β), and asterisks (*, **, ***) indicate different significance levels ($p < 0.05$, $p < 0.01$, $p < 0.001$). The complete path diagram demonstrates this study's hypothesis testing results, validating the relationships between ESG measures, police image, and public trust.

PLS predictive power evaluation

This study primarily focuses on "public trust," a key indicator of government institutional credibility and police image. Therefore, by using the PLSpredict tool to evaluate the predictive validity of "public trust," we can further verify the

applicability and robustness of this research model in public governance and policy decision-making.

(1) Predictive results evaluation

This study calculated Q^2 values and prediction error indicators (RMSE, MAE) through PLS predict and compared the predictive capabilities of PLS-SEM with traditional linear regression models (LM). The results showed that all Q^2 values were greater than 0 (PT1 = 0.450, PT2 = 0.302, PT3 = 0.438, PT4 = 0.433), indicating that "Public Trust" demonstrates good predictive validity in the PLS-SEM model. Furthermore, the RMSE and MAE of PLS-SEM were lower than those of the LM model, indicating that PLS-SEM has lower prediction errors and superior predictive capability.

(2) Predictive validity analysis

The research results validate that PLS-SEM can more accurately predict public trust compared to the LM model, demonstrating that this research model is applicable and robust. Since police agencies' credibility is crucial for social stability, accurate prediction of trust levels can provide practical references for policy-making. Future research can also extend to other public institutions to verify the model's applicability.

Mediation Effect Test

This study examines the mediating role of police image in the relationship between ESG (Environmental protection, Social responsibility, and Corporate Governance) and public trust. The significance of direct, indirect, and total effects was tested through Bootstrapping (10, 000 samples), with results presented using 95% confidence intervals (CI) as shown in Table 3.

(1) Mediating effect verification

The results show that environmental protection (H8) and social responsibility (H9) demonstrate complementary mediation, indicating that police image partially mediates their effect on public trust. Corporate governance (H10) shows complete mediation, suggesting that governance transparency and anti-corruption measures influence public trust only through police image, with no direct effect.

(2) Practical and management implications

The research findings confirm that ESG measures not only directly affect police image and public trust but also generate indirect influences through mediating mechanisms. Environmental and social actions can directly impact public trust while enhancing trust through image enhancement. Meanwhile, governance transparency and anti-corruption mechanisms primarily influence public trust

Table 3: The Results of The Mediation Effect Test.

Independent variable	Mediating variable	Dependent variable	Direct effect	Indirect effect	Total effect	Mediation test
H8: Environment indicator (EI)	Organizational image (OI)	Public trust (PT)	0. 217** (0. 077, 0. 380)	0. 124** (0. 055, 0. 206)	0. 341*** (0. 215, 0. 486)	Complementary mediation
H9 Society indicator (SI)			0. 204* (0. 019, 0. 369)	0. 125** (0. 049, 0. 226)	0. 330*** (0. 186, 0. 462)	Complementary mediation
H10 Governance indicator (GI)			0. 053 (-0. 062, 0. 170)	0. 128** (0. 056, 0. 208)	0. 182* (0. 046, 0. 318)	Complete mediation with only indirect effect

Note 1: *p<0. 05; **p<0. 01; ***p<0. 001

Note 2: The numbers of brackets mean confidence intervals.

through the police image. In practical applications, law enforcement agencies should strengthen transparent governance and promote community participation and environmental sustainability actions to enhance police image and public trust. Future research can further explore the impact of different governance mechanisms on police image to provide more concrete policy recommendations.

Conclusion

Based on the ESG framework, the study examined the relationship between police image and public trust and the mediating effect of police image. The results of the analysis of 239 valid samples by the Hsinchu County Police Department using PLS-SEM show that the ESG measures significantly impact both police image and public trust. However, different dimensions exert their influence through various mechanisms. The results show that corporate governance greatly improves police image, and that transparency (e. g. , disclosure of information and anti-corruption mechanisms) is essential in shaping police agencies' positive image. In addition, environmental protection measures directly increase public trust, indicating that green law enforcement policies positively impact social trust.

On the other hand, social responsibility has a relatively limited direct effect on public confidence, but it can also indirectly improve the reputation of the police. Further mediation analysis

revealed that the impact of environmental protection and social responsibility shows a “supplementary mediation” model, i. e. , these measures can directly influence trust and indirectly strengthen it by improving the image of the police. Corporate governance, on the other hand, shows the effect of “full mediation”, which means that its impact must be channelled through the image of the police; transparency in governance and measures against corruption cannot directly improve public trust, but produce their effect through the construction of images. Overall, this study fills an academic gap in the intersection of ESG and police trust, providing empirical evidence and policy recommendations for transparent policing governance in Taiwan. The research model exhibits good reliability and validity ($CR \geq 0.7$, $AVE \geq 0.5$, $HTMT < 0.85$, R^2 , Q^2), meeting the latest PLS-SEM analysis standards. Furthermore, the findings align with the trends of transparent law enforcement and participatory governance promoted by OECD countries, offering an international comparative perspective for police reform in Taiwan and fostering empirical dialogue on global transparent governance.

Management Implications

The study finds that enhancing information transparency is a key factor in strengthening the credibility of police agencies. To ensure transparency in law enforcement processes and provide opportunities for public participation,

police agencies should establish standardized information disclosure mechanisms. Specifically, law enforcement data should be regularly published to allow the public to access timely and accurate information, thereby improving understanding and trust in police work. At the same time, a public hearing system should be set up to enable public oversight of police agency policies and enforcement actions and to promote two-way communication platforms that foster dialogue between the police and the public, making the decision-making process more open and responsive.

In addition to information transparency, police agencies should promote ESG action plans and incorporate environmental protection, social responsibility, and corporate governance into annual performance evaluations to ensure the long-term implementation of ESG principles. Regarding environmental protection, police agencies can implement initiatives to improve the energy efficiency of patrol vehicles or strengthen enforcement of environmental regulations to reduce the ecological impact of law enforcement activities. Regarding social responsibility, police agencies should actively participate in community activities and deepen engagement with the public through community involvement mechanisms to strengthen police-community relations.

Additionally, the use of social media is an essential strategy. By facilitating instant information exchange and proactively responding to public concerns, police agencies' credibility can be

effectively enhanced. To ensure that image management is embedded in organizational operations, police agencies should establish an image management system and incorporate it into supervisors' performance evaluations to ensure the long-term development of image management. Furthermore, to effectively respond to emergencies, crisis response teams should be established to handle adverse events affecting police images, such as controversies in law enforcement or adverse media reports, by taking swift action to minimize the impact on public trust. Through the establishment of a comprehensive image management mechanism, police agencies will be able to respond quickly to public doubts, reduce negative consequences, and ensure the long-term stability and credibility of their institutions.

Research Limitations and Future Research Directions

Future research could further compare the differences in ESG governance models and trust-building among police organizations in different countries, particularly by analyzing the impact of various governance structures (centralized versus decentralized models). This would help determine whether ESG measures universally apply to police image and public trust.

In addition, longitudinal studies that track the long-term impact of the ESG policy could further examine whether these measures can continuously enhance public confidence in police organizations or whether there may be a

decrease in the effects of the policy over time. On the other hand, future research could also incorporate qualitative research methods, such as focus groups, in-depth interviews, or participant observation, to complement quantitative research by investigating details that cannot be investigated intensively using quantitative methods, particularly public

perception of ESG measures and internal police perspectives on policy implementation. These efforts will contribute to constructing a more comprehensive ESG governance framework and provide concrete policy recommendations to promote the development of sustainable policing.

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