Article

Impact of corporate social responsibility on employees' attractiveness in hospitality industry

Saba Riaz[1,*], Kashif Saleem[2]

[1] Harbin Institute of Technology, Harbin 150001, Heilongjiang Province, China
[2] Lahore Leads University, Lahore 54000, Pakistan
* Corresponding author: Saba Riaz, sabariaz345@gmail.com

Abstract: This study begins the conversation on the impact that applicant CSR orientation has on a major phase of workforce development—employer attractiveness. There is also virtually no research that investigates CSRO and workforce development. Meanwhile, this present research effort provides evidence that there is some basic relationship between CSRO and employer attractiveness. The data comes from 280 participants who are interested in joining the hospitality and tourism industries in Pakistan. Structural equation modeling was used to analyze the data. The results showed that all four dimensions are significant predictors of employers' attractiveness. More specifically, the ethical aspect of CSR has a stronger impact on employers' attractiveness, whereas discretionary behavior in CSR has the least impact. The implications for academicians, researchers, and managers in the hospitality industry are given in detail.

Keywords: corporate social responsibility; employer attractiveness; hospitality industry

1. Introduction

The researchers have described socially responsible behaviors, including philanthropy, ethical behavior, and voluntarism (Stump, 1999). Yet with this interest, only 13% of the 1738 empirical articles published in Academy of Management publications between 1958 and 2000 addressed social issues in management (Walsh et al., 2003). An abundance of recent researchers identify Carroll's work as a foundation and framework for their studies with respect to corporate social responsibility (Smith et al., 2001). In the past several years, the relationships between organizations' CSR and workforce development have been explored increasingly (Thorsteinson et al., 2004; Ishaq et al., 2023). The effects of CSR on employee satisfaction, leadership development, diversity, retention, employee relations, and performance have been investigated (Lee et al., 2013). Researchers have explored whether an organization's CSR positively stimulates recruiting efforts (Chaudhary, 2020). Much of this research involved researchers presenting students with vignettes with narrative descriptions, or rankings of employer behaviors and social performance evidence, and then measuring stakeholder reactions to the presented materials (Turker, 2009).

Reactions to organizations' CSR have some interesting implications for employers, especially those in tight labor markets (Albinger and Freeman, 2000). Employers are becoming conscious of the growing number of employees who opt for careers in firms that exhibit socially responsible behaviors, or at least in comparison to other employers that the candidates are considering (Backhouse, 2002). Corporate

social performance is positively related to the employment intentions of job seekers with high levels of job choice (Albinger and Freeman, 2000). Environmental factors and individual demographics such as minority status and gender are important in their decision-making process as well (Seara et al., 2023). Hinson et al. (2018) report that women and men are attracted to firms with more positive ratings on some social responsiveness issues and will seek employment with these firms over firms with lower ratings. The minority status of those surveyed may also be a factor in rating perceptions of CSR (Pinkston and Carroll, 1996), with minorities more positively viewing organizations when they exhibit higher levels of CSR.

An employer's efficacy at attracting and retaining employees will determine its survivability (Ma et al., 2023; Raza et al., 2023). Recent studies conducted by the Center for Effective Organizations using robust business analytics have provided a bleak picture of how organizations attract and retain human capital (Story et al., 2016). With changing demographics, employer needs, technology, and global competition, attracting employees will continue to be a major business requirement. Any advantage employers can leverage may determine success in the global market (Lis, 2018). During the same period, relationships between organizations and their environment, including relations to society at large, competitors, and other stakeholders, have been studied (Ma et al., 2023). Organizations have to consider that they operate in a larger environment that impacts their strategy and operations. Some suggest that organizations attempt to align internal operations with changes in the environment in order to exert influence over the circumstances in which they operate (Zaid et al., 2013).

A great number of studies, articles, and books attest to the value of leveraging CSR (Ma et al., 2022; Sarwar et al., 2023). Substantial evidence suggests employers who are aware of their social responsibility can use it to manage their reputations (Lee et al., 2023). With more positive reputations and corporate images, organizations can influence employee behaviors and some employment candidate actions (Ma et al., 2023). As early as the early 1980s, thoughtful leaders were beginning to question if CSR had an impact on workforce issues (Drucker, 1984).

The potential employees have served as subjects because they are in demand and usually a source for future managers (Sohn et al., 2015); they serve as a great pool of potential employees. They are also common research subjects. More research should be conducted to help understand why and how potential employees make job decisions (Handy et al., 2020). If researchers can assist employers in identifying organizational behaviors that potential employees find more attractive, employers may be able to develop socially responsible behaviors and communicate these as a strategy that will increase their competitiveness in the labor market (Ali et al., 2023). Researchers have discussed the importance of measuring potential employees' perceptions of employer social responsibility prior to entering the workforce (Albinger and Freeman, 2000).

Recent studies have attempted to investigate social responsibility and/or social performance in relation to employer selection (Albinger and Freeman, 2000; Ma et al., 2023). Typically, the CSR behaviors or attitudes of an organization are presented, or corporate social performance evidence is provided, and then stakeholders are prompted to rate the probability of engaging in employment actions with these

organizations (Albinger and Freeman, 2000; Sarwar et al., 2022). While corporate social responsibility orientation (CSRO) has been measured on a variety of stakeholder groups, such as chief executives and leaders, investors, and consumers, no identified research has explored the CSRO of subjects responding to corporate behaviors and then rating employer attractiveness. Therefore, the current study aims to determine the impact of CSRO on employees' attractiveness in the hospitality industry of Pakistan.

2. Literature review

2.1. Stakeholder theory

Businesses' roles are being redefined through partnerships with their stakeholders and philanthropy in their communities as they also create corporate wealth for their stockholders (Stuss, 2018). With this wealth, some would argue, comes a greater responsibility for how businesses interact with society (McWilliams and Siegel, 2001). The study of the relationship between organizations and their environments is not new (Davis and Powell, 1992). Specifically, researchers have studied stakeholders in depth (Wang et al., 2022). For decades, an interactionist perspective has been offered in those states where there is a balance between individual and organizational needs (Davis and Powell, 1992). What is new is the assessment that the organization-environment relationship has a critical impact on workforce development activities such as recruiting new employees (Ma et al., 2023). It even has an impact on retention and employee commitment. Organizational leaders must realize the rapidly changing and socioeconomic complexity of the environment (Biswas and Suar, 2016). Some companies view CSR as part of a general responsibility to society that permits them to operate (Biswas and Suar, 2016). Others view it more strategically, analyzing CSR's relationship to or impact on stakeholders in the interest of the firm (Carroll, 2016). Some scholars and businesspeople argue that businesses should serve society in exchange for using their resources (Sanchez, 2000), while others opine that the only responsibility of business is to be profitable (Ma et al., 2023). Still, others state that social responsibilities exist, but they must be better defined (Bharadwaj et al., 2022; Franzoni et al., 2021).

Stakeholder literature explains businesses' role in society, presenting CSR in relation to business performance, leader behaviors, customer perceptions, and community expectations. Stakeholder management literature provides insight into how organizations respond to the needs of other stakeholders, not just shareholders (Biswas and Suar, 2016). CSR becomes a significant lens for viewing stakeholder needs. It also impacts the image or reputation that these stakeholders have for organizations (Biswas and Suar, 2016). An organization's image and reputation may signal specific stakeholders. The perception that organizations have a lack of social responsibility or lack of concern for society may result in stakeholders, such as consumers and environmentalists, boycotting goods and services. More positive CSR behaviors or performance may signal stakeholders, such as investors and government agencies, to interact in a manner that benefits the organization.

2.2. Corporate social responsibility

A more humanistic approach to educating managers during the past 50 years has affected many leaders' perceptions of CSR (Biswas and Suar, 2016). Some of this resulted from successful businesses and their leaders realizing a more comprehensive view of business in society (Drucker, 1984). For instance, Sears Roebuck adopted the fledging 4-H program due to its leadership's understanding that Sears' prosperity depended on its customers' growth and competency, many of whom were farmers. The 4-H program was a strategic way to help farmers increase productivity, therefore increasing the profitability of Sears. This and similar examples of intertwined business objectives and societal responsibilities have influenced modern social responsibilities. In the past, most social responsibility funding was not focused; it was managed at the discretion of the CEO. Funding came from community affairs budgets with no relationship to the bottom line (Agle et al., 1999). The new trend is for these same types of investments to come out of operations and/or marketing budgets with an expected ROI (Campbell et al., 1999). More and more companies are adjusting budgets to create win-win situations (Yu, 2003). Society benefits, as do organizations that are socially responsible. Business leaders from DuPont to Shell are now encouraging their peers to align business strategy, social investments, and societal needs. With this new direction, more emphasis will be placed on measuring the ROI and evaluating the social issues targeted.

Arguments in favor of CSR, particularly meeting discretionary needs, usually have ethical underpinnings (Younis and Hammad, 2020). One component begins with the position that the stakeholders of organizations should benefit from their productivity, not just the stockholders (Freeman, 1984). Some companies that view CSR and philanthropy more strategically analyze the impact on business performance and customer perceptions (Porter and van der Linde, 1995). Arguments against CSR are usually founded on managerial competency or property rights (Saini et al., 2022). Simply stated, most organizational leaders do not have the competency to make decisions in the social arena or the right to give away stockholder value.

Carroll's approach to CSR is a framework others have used in order to acquire some consistency in operational definitions (Albinger and Freeman, 2000). Wood (1991) suggests that these four types of needs that society are also domains of responsibility in which managers can operate. Other researchers have established that managers can use Carroll's four-component model to frame firms' roles in society, as well (Raj, 2020). Before an organization can help multiple stakeholders in society, however, it must first ensure its economic viability. In fact, Carroll (1999) states that securing economic viability is one way that organizations provide for society, even though many do not share this view. Many leaders believe that if their organizations follow a successful profit ethic, they will maximize social welfare and promote the best interests of society without a conscious effort (Hoppe et al., 2022). There have been critics of the four-domain model that Carroll presented in 1979, however, so many researchers have still used it as the basis for their research. Some of the criticism comes from research that demonstrated that respondents could not clearly distinguish between economic and legal responsibilities (Ma et al., 2023).

Using frameworks and models, some researchers have attempted to develop

instrumentation to measure social performance and the CSR orientation of key stakeholders (Biswas and Suar, 2016). Carroll (1999) suggests that multiple probes of the organization must be attempted to gain a full understanding of an organization's social responsibility. This is supported by Zhang et al. (2020), who suggest that it is beneficial to measure multiple stakeholders to gain a better understanding of social responsibility, not just one respondent group. Corporate social performance should not be measured on one isolated issue or stakeholder group. Rather, it should be a comprehensive assessment of at least four or five issues (Carroll, 1999). Researchers are calling for the field to reconsider how social responsibility is defined for research (Silva and Dias, 2022). The present research relied on Carroll's four faces of CSR as the basis for this exploration. It uses CSR orientation research that used Carroll's original four-component model of CSR (Catano et al., 2016). While Carroll has revisited his four-component CSR construct, the present research is intentionally scoped using the four responsibilities originally posited by Carroll (2016).

2.3. CSR, organizational fit, and individual values

The formal adoption and implementation of CSR by corporations could be associated with the personal values and CSRO of individual managers (Catano et al., 2016). Values have been defined as basic personal goals that people hold and aspire to achieve (Ma et al., 2023). They have also been defined as concepts and beliefs about desirable states of behavior that transcend situations and guide the evaluation of specific behaviors (Schwartz and Bilsky, 1987).

Organizations exist across the lifetimes of many generations of their members. There are many who believe an organization cannot be a moral actor (Ma et al., 2023). The debate on this issue will continue, however, the fact is that in order to determine organizational values regarding CSR, one has to consider the values, motives, and choices of those making decisions for the organization (Ma et al., 2023). The culture, personality, and values of these leaders shape the values of the organization (Freeman, 1984). Zhang et al.'s (2020) recent study provides clear evidence that individual managers' organizations' decisions are driven not only by their organizational objectives but also by a variety of personal values. Individuals' values as managers can shape the moral environments in which they work (Jakob et al., 2022). A new generation of managers is emerging that has been educated about the needs of society in terms of the planet and fellow citizens and is eager to act. Their value orientation, Concern for Economic Performance, and Concern for Society will influence organizations, and these values will be exhibited through organizational behavior. As they influence their organizations, other members will be expected to understand these values.

Individuals use values to manage their lives, including when they make decisions about occupations and organizations for which they will join (Catano et al., 2016). Lin et al. (2012) propose that individuals are attracted to organizations that they perceive as having similar values to themselves. Organizations attempt to recruit employees who share their values. Values act as a starting point for organization-people fit (Catano et al., 2016). Employees may have an intrinsic belief that organizations have a responsibility to engage in socially responsible behavior. In order to fulfill this

intrinsic value, a state of mind regarding social responsibility must be achieved. They must place instrumental value on activities that will lead to making their beliefs regarding social responsibility an intrinsic value. This intrinsic value will then impact the types of organizations that job candidates seek to "fit". This does not mean, however, that the values of individuals and organizations are identical (Ma et al., 2022). It does mean that these values should "fit" with the majority of the organization's members. Abell and Becker (2021) have shown that where there is an overlap between employee and organization values, employees tend to show a preference for and demonstrate commitment to the organization.

The notion of employee-organization fit has long been important to researchers in organizational behavior (Catano et al., 2016). Researchers have attempted to look at employee behavior and test stakeholder salience by comparing values, performance, and CSR; however, findings related to this relationship are not clear (Jones et al., 2014). Some research indicates that social performance directly affects the behaviors and attitudes of organizations' present employees (Abraham et al., 2021). Few studies have examined the effect of organizations' records of CSR on their ability to attract new employees (Caputo et al., 2023). The research that does exist varies. Defining employer attractiveness begins with understanding organizational entry, organizational choice, and recruiting in organizations.

2.4. Employee attractiveness

The quality of human capital and the role of knowledge are increasingly becoming competitive multipliers (Catano et al., 2016). Firms that will be successful must create, manage, and transfer knowledge that makes them competitive (Greening and Turban, 2000). Attracting new employees is a primary avenue to capture new knowledge. Organizations must recruit, hire, and develop employees to increase organizational capacity (Schneider, 1976). They must develop and activate staffing strategies that share information about the organizations and increase the likelihood that the best candidates will select them and stay as value-added employees.

Job applicants must acquire information about firms. Organizations must take steps to measure and influence familiarity with stakeholders and moderate information (Day et al., 2013). Different types of people are attracted to different types of organizations. The information provided should consider multiple stakeholder perspectives (Catano et al., 2016). Researchers have investigated information such as reward structure, centralization, organizational size (Ma et al., 2023), and geographical dispersion of locations in relation to organizational attractiveness (Turban and Keon, 1993). Attractiveness may be mediated by the applicant's perception of the leader's style or the environment and the degree to which intrinsic rewards are available (Schneider, 1976). Some candidates even choose to respond to employers based on corporate image or social responsibility (Lin et al., 2012).

It seems clear that relationships between social responsibility, image, and attractiveness are complex and are influenced by various other characteristics (Lin et al., 2012). Employers and their reputations are part of the equation; the individual characteristics of job seekers are another part. Individual characteristics also moderate the influence of organizational characteristics on attraction to firms (Turban and Keon,

1993). For instance, religion (applicant or organization) is a highly valued characteristic for some that may influence perceptions of organizations (Catano et al., 2016).

2.5. CSR & employee attractiveness

There are two views on organizational choice. The first, systemic rational, assumes that humans are rational and will act in systemic ways. They will seek out information about the organization and alternative organizations and attempt to maximize the likelihood that the organization will meet applicants' job wants. The second view, termed unprogrammed, occurs when individuals make choices with less information and planning about the organization. Applicants get data about their most important job wants and then rationalize once a decision is made that they have met a wider array of factors (Newburry et al., 2023). The way employees seek to make organizational choices is important for organizations to contemplate as they create recruiting strategies.

Companies invest considerable resources into recruiting and selecting employees (Dauth et al., 2023). This investment is frequently in the form of recruitment ads that must grab attention, capture interest, instill desire, and provoke action in order to be successful (Belt and Paolillo, 1982). Organizations attempt to hire employees who meet specific criteria, while members of the labor force look to have certain needs met. Catano et al. (2016) identify the population for recruitment as the labor force population. Members of the labor force who respond to recruitment advertisements and are elevated for selection are considered part of the applicant pool (Abraham et al., 2021). The quality of this applicant pool from the total workforce is increasingly becoming a competitive multiplier (Jones et al., 2014). Employers must compete for the scarce talent available in the workforce and should commit resources to attracting applicants.

Reactions to organizations' social responsibility have some interesting implications for employers in a tight labor market. Actions of organizations, that prompt positive reactions from external stakeholders, can have direct, positive effects on the organizations' employees (Abraham et al., 2021). Behaviors that prompt negative reactions can have corresponding detrimental effects on their employees (Koys, 2001; Riordan et al., 1997). The results indicate that corporate social performance is positively related to employer attractiveness for job seekers with high levels of job choice, but not related to seekers with fewer choices. Greening and Turban (2000) report that women and men are attracted to firms with more positive CSR. On some social responsiveness issues, they will seek employment with these firms rather than with firms with lower rates.

Some firms assume a relationship between social responsibility and attracting employees (Day et al. 2013). Some firms base their actions on the understanding that social responsibility correlates with maintaining a satisfied workforce (Raj, 2020). Zhang et al. (2020) demonstrated that organizations with higher social performance levels are more attractive as employers. Based on CSR research, it seems that firms that don't pollute, that provide employee support, and that show greater community responsibility can expect to engage applicants on much more favorable terms

(Greening and Turban, 2000). This may be why there has been an increase in advertising by Fortune 500 firms drawing attention to their CSR (Sen and Bhattacharya, 2001). Research on employee satisfaction, organizational citizenship behavior, and turnover suggests that corporate citizenship impacts employee satisfaction as well (Lin et al., 2012).

Stuss (2018) suggests that organizations should closely align their legal, marketing, and philanthropic efforts to establish themselves as organizations with humanistic orientations in order to attract stakeholders, including employees and stockholders. Greening and Turban (2000) and Wang et al. (2022) suggest that companies that wish to be competitive in attracting candidates should pay attention to their social responsibility. Organizations that do this consistently may have reduced employee turnover, greater levels of job satisfaction, and greater performance and innovation levels (Jackob et al., 2022).

Based on the above literature, we propose two hypotheses:

H1: CSRO has a significant impact on employees' attractiveness.

H2: The relationship between CSRO and employees' attractiveness is different for males and females.

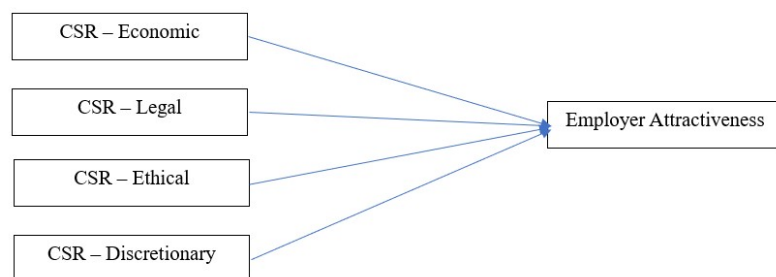The conceptual framework is presented in **Figure 1**.

Figure 1. Conceptual framework.

3. Research methodology

3.1. Sample and data collection

The sample frame is intended to identify the sample units in a population. Dillman (2000) identifies the sample frame as the "list from which the sample is to be drawn in order to represent the survey population" (p. 194). For the present research, the sample frame was defined as business students at three regional universities. Identifying students for the sample was important. There is research that indicates that students respond differently to a variety of issues including ethics. There is also evidence that different types of students make employment decisions differently. Specifically, Master of Business Administration (MBA) students generally rate legal/ethical conduct relatively high compared to undergraduate students and social responsibility higher overall than undergraduates. Typically, critics charge that students are biased samples or populations when attempting to collect information and then generalize it to greater populations. Since the employer's target students are a valuable source for recruiting, this was not considered a limitation. Colleges are a key source of managerial and professional talent for organizations.

A total of 400 questionnaires were sent to MBA students at different universities in Pakistan. All these students are either enrolled in their last semesters or graduated within three months. The questionnaire includes a comprehensive cover letter that provides all the necessary information, such as the objectives of this research, consent for participation, surety for anonymous responses, and the right to withdraw at any point during the data collection phase. At the end of data collection, we received 297 questionnaires, of which 17 were deleted due to missing values or high/low responses on all responses. Therefore, 280 questionnaires were used in the final analyses.

3.2. Instrumentation

We used the Maignan and Ferrell (2000) scale to determine four dimensions of corporate social responsibility among potential employees. This scale has seventeen items with four dimensions, namely economic citizenship, legal citizenship, ethical citizenship, and discretionary citizenship. A sample item is "This company is recognized as trustworthy."

We used a three-item scale to determine employer attractiveness. Research has indicated that multiple action scales can be used by subjects to identify their attractiveness to organizations. Researchers have asked applicants to rate their agreement and employment intent on scales as a means to investigate attractiveness. Consistent with this literature on employer attractiveness, respondent ratings of individual statements were collapsed into one mean score for each organization to represent the degree of perceived employer attractiveness.

All items were measured on a five-point Likert scale, where 1 = strongly disagree, and 5 = strongly agree.

4. Results

4.1. Measurement model

In the first phase of data analysis, the measurement model was tested using AMOS 22. The purpose of this model testing was to determine the reliability and validity of the variables under investigation. The model fitness shows adequate fit (χ^2/df = 685.69/232, p = 0.001, CFI = 0.94, RMSEA = 0.057, SRMR = 0.046, NFI = 0.93). The convergent validity was determined using composite reliability (CR > 0.70), and average variance extraction (AVE 0.50), whereas reliability was checked using Cronbach's alpha (α > 0.70). **Table 1** indicates that all the values are well above the given threshold values, therefore, the data confirms its reliability and validity.

Table 1. Measurement model.

Variable	Items	Factor loading range	CR	AVE	Cronbach's alpha
CSR—Economic					
CSR—Legal					
CSR—Ethical	17	0.72–0.89	0.80	0.59	0.81
CSR—Discretionary					
Employer attractiveness	3	0.76–0.84	0.86	0.61	0.85

4.2. Mean and correlation

Table 2 provides the descriptive statistics and correlations among the four dimensions of CSR, and employers' attractiveness among the potential employees who are interested in joining the hospitality sector. As indicated, all four dimensions are positively correlated with the dependent variable.

Table 2. Descriptive and correlation.

Variable	Mean	SD	1	2	3	4	5
CSR—Economic	4.01	0.57	1.00				
CSR—Legal	3.98	0.62	0.48***	1.00			
CSR—Ethical	4.25	0.66	0.39***	0.27***	1.00		
CSR—Discretionary	4.00	0.84	0.34***	0.31***	0.46***	1.00	
Employer attractiveness	4.10	0.53	0.53***	0.55***	0.32***	0.28***	1.00

*** $p = 0.001$.

4.3. Structural model

The hypotheses were tested using structural equation modeling via AMOS 22. As shown in **Table 3**, ethical citizenship has a stronger impact on employers' attractiveness (beta = 0.458, $p = 0.001$), followed by legal citizenship (beta = 0.392, $p = 0.001$), economic citizenship (beta = 0.380, $p = 0.001$), and discretionary citizenship (beta = 0.227, $p = 0.001$). These results support H1, which states that CSR dimensions have a positive impact on employers' attractiveness.

Table 3. Path analyses.

Path	*Beta*	*SE*	*p*
CSR—Economic → Employer attractiveness	0.380	0.047	0.000
CSR—Legal → Employer attractiveness	0.392	0.013	0.000
CSR—Ethical → Employer attractiveness	0.458	0.020	0.000
CSR—Discretionary → Employer attractiveness	0.227	0.064	0.000

A group analysis between males and females was performed to determine whether gender has a differential role in seeing the impact of CSR orientations on employers' attractiveness. **Table 4** shows the significant differences between males and females. For instance, male respondents are more focused on the ethical aspect of CSR, whereas females see a legal aspect of CSR.

Table 4. Group differences.

Path	Male			Female		
	Beta	*SE*	*p*	*Beta*	*SE*	*p*
CSR–Economic → Employer attractiveness	0.343	0.029	0.000	0.382	0.068	0.000
CSR–Legal → Employer attractiveness	0.280	0.036	0.000	0.579	0.015	0.000
CSR–Ethical → Employer attractiveness	0.501	0.042	0.000	0.331	0.043	0.000
CSR–Discretionary → Employer attractiveness	0.316	0.039	0.000	0.305	0.057	0.000

5. Discussion and implications

This study examined the relationship between corporate social responsibility orientation and employment attractiveness, as well as moderating variables. It was important to discover that students differentiate among employers with varying degrees of CSR; previous research has not clearly demonstrated this difference in a framework consistent with Carroll's nomenclature. Lin et al. (2012) and others established a relationship between organizational attractiveness and social performance. This research relied on measuring attractiveness in relation to organizational social performance based on factors such as the establishment of diversity programs, military contracting, community involvement, and employee relations (Lievens and Highhouse, 2003; Turban and Greening, 1997). While all of these may be components of what many perceive as ethical or discretionary behaviors, there is little research that looks at employer attractiveness as it relates to an aggregated corporate social responsibility orientation. For instance, the ten discretionary statements utilized in Aupperle's framework provide an aggregated view, while one specific behavior, such as an organization's behavior related to diversity programs, provides a less comprehensive indicator of social responsibility.

These findings here are important because 1) they validate the researcher's assumption that respondents will differentiate between organization descriptions required for this study, and 2) they add to the literature regarding the way in which degrees of CSR are measured. So, first, it was important to establish subject response consistency prior to testing this study's conceptual framework; if students could not differentiate among organizations with varying CSR behaviors, then CSR would not be considered a factor in student decision-making when selecting an employer. Second, prior CSR research assumes that individuals respond to differences in organizations' ethical, economic, and discretionary behaviors. Research furthermore indicates that people respond to certain aspects of these behaviors (e.g., stock performance, code of conduct, and philanthropy); but no empirical research investigating such CSR behaviors has examined them in the aggregate. This study provided evidence that job seekers will differentiate between varying degrees of aggregated organizational behaviors.

Although few previous studies have directly examined variations in CSR and their relationship to employer attractiveness, research has demonstrated that females tend to view social responsibility in the legal aspect as more important than males in determining organizational effectiveness (Carrol, 2016; Hoppe et al., 2022). Females also appear to identify economic responsibilities as less crucial than non-economic ones (Stuss, 2018), and generally express a greater interest in a firm's societal orientation (Backhaus et al., 2002). Given these previous findings, it is not surprising that this study showed female respondents to be more attracted to those organizations with greater behaviors associated with high CSR (e.g., high discretionary behaviors). Females clearly view CSR differently than males and place a similarly differential emphasis on its importance.

5.1. Implications for theory

Results from the present research both validated several previous theories and

research efforts as well as provided contrary evidence. By finding support for the relationship between individual corporate social responsibility orientation and perceptions of employer attractiveness, this study provided a quantitative examination of how individual orientation, as well as other individual characteristics, impact employer attractiveness ratings thus validating the usefulness of CSR. The present study presents the opportunity to revisit the original conceptual framework and suggest modifications. It also supports the construct of CSR advocated by Carroll (1999) and others (Handy et al., 2020), advances the role that individual CSRO plays in prospective employment decisions, supports the importance of examining demographic and other individual characteristics when considering influences on employer attractiveness, and therefore ultimately contributes to the body of literature concerning factors relating to workforce development and, more specifically, employer attractiveness.

This study provides implications for theories within both the CSR and workforce development disciplines. The first major implication is that Carroll's (1999) framework instrument is still relevant in guiding practitioners' and researchers' understanding of corporate social responsibility. Second, there is a need to understand both global conceptualizations of how people form perceptions of positive organizational social responsibility, as well as the way that they understand specific components of ethical, legal, and discretionary behavior. Third, this study implies that CSRO value orientation is an important factor with job seekers and can significantly impact perceptions of employer attractiveness, especially if job seekers perceive a lack of responsibility in the employers.

Researchers have often asked managers to identify the organizational perspective of espoused values and/or actual behaviors that describe corporate social responsibility (Sohn et al., 2015). In the past, board members and executives have used Aupperle's instrument to report on an organization's CSR (Ma et al., 2022). This study attempted to examine CSR from a very individual perspective, that of the prospective employee. This individualized perspective needs more theoretical consideration and study. In particular, the current study leaves open the question as to whether or not an individual's value orientation or other characteristics are more important in the job search process than organizational characteristics such as economic performance, treatment of minorities, organization image, or reputation. Prior research has established that corporate behaviors and images influence individual behaviors (Albinger and Freeman, 2000). One theoretical contribution of the present study is its finding that individual orientation toward CSRO is a factor in determining employer attractiveness. Consequently, more consideration should be given to the role that individual CSROs, along with other individual-level characteristics, play for employees and potential employees.

This study really focused on employer attractiveness and the individual perception of CSRO, not the espoused CSR that organizations share with their stakeholders. It adds to the literature by presenting that there are individual characteristics and value orientations that contribute to attractiveness, perhaps even more than the organizational behaviors that are presented by employers. There have been many studies that discuss individual value orientation in workforce development

(Ma et al., 2023). There have been studies of employer CSR behaviors and workforce development behaviors such as recruiting, employee satisfaction, and commitment (Lee et al., 2013). However, there has been no research until this study that investigates individual CSR orientation and the relationship it has with employer attractiveness.

5.2. Managerial implications

The first practice implication of the current study is that corporate social responsibility value orientations, in this study's instance, CSRO as defined by Aupperle, do make a difference in the way that candidates see employers. The key seems to be that individuals with different value orientations perceive the attractiveness of various organizational characteristics differently. In particular, an orientation toward concern for economic performance appears to have the greatest impact on whether or not a prospective job applicant will perceive an employer as attractive. This is particularly true for organizations with high economic performance. This is additional evidence that suggests there might be CSR thresholds or floors, that guide decision-making behavior. Furthermore, for those with a greater concern for social orientation, the perceived absence of ethical and discretionary behaviors seems to be more important than the exhibited presence of these same behaviors. Since reputation and image were controlled by using fabricated organizations instead of names and descriptions of well-known organizations, this could mean that sharing positive economic indicators with prospective job applicants may be as important as branding (reputation and familiarity).

Another implication for practice from the results of this study is that demographic characteristics may make a difference in prospective employee perceptions of employer attractiveness. This study indicated that females and males are different in the way that they identify desirable employers, or at least in the way that they process the economic, ethical, and discretionary characteristics of potential employers. This may be in part due to their relatively differentiated value orientations (males with greater economic orientations and females with greater orientations to societal factors). It has been clearly established in research that females and males respond differently in ethics studies.

5.3. Limitations and future research directions

There is very little research that considers differences in the CSR orientations of individuals as related to organizations' CSR. When this research is reviewed, it presents evidence that CSRO is being explored in relation to manager or consumer behaviors. The results of this present study provide evidence regarding CSRO and employer attractiveness. It also offers research streams that can be pursued by academicians and practitioners in the future, including 1) comparing business students' CSRO to non-business students; 2) comparing students from different geographical areas; 3) comparing graduate students to undergraduates; 4) investigating temporal differences in student responses in a longitudinal study; 5) investigating the impact of ethical training on CSRO orientations and employment decisions; 6) researching minority subpopulations and CSRO; and 7) creating instruments to measure other aspects of CSR. This present study provides specific implications for

future research related to the topics of CSRO and workforce development (particularly employer attractiveness and recruiting), CSRO and individual characteristics, as well as the core components of CSRO.

Author contributions: Conceptualization, SR and KS; methodology, SR and KS; validation, SR; formal analysis, KS; investigation, SR; data curation, KS; writing—review and editing, KS. All authors have read and agreed to the published version of the manuscript.

Conflict of interest: The authors declare no conflict of interest.

References

Abell, D., & Becker, K. (2020). Enhancing university employer attractiveness for the next generation of academics. Journal of Higher Education Policy and Management, 43(5), 457–473. https://doi.org/10.1080/1360080x.2020.1847241

Abraham, M., Gniza, J., & Ostermann, K. (2021). How can employers signal trustworthiness to job seekers? Determinants of employer reputation. In: Krumpal, I., Raub, W., & Tutić, A. (editors). Rationality in Social Science. Springer. pp. 269–292. https://doi.org/10.1007/978-3-658-33536-6_13

Albinger, H. S., & Freeman, S. J. (2000). Journal of Business Ethics, 28(3), 243–253. https://doi.org/10.1023/a:1006289817941

Ali, E., Satpathy, B., & Gupta, D. R. (2023). Examining the effects of CSR on organizational attractiveness: perception study of job seekers in India. Journal of Global Responsibility, 15(1), 19–52. https://doi.org/10.1108/jgr-11-2021-0098

Backhaus, K. B., Stone, B. A., & Heiner, K. (2002). Exploring the Relationship Between Corporate Social Performance and Employer Attractiveness. Business & Society, 41(3), 292–318. https://doi.org/10.1177/0007650302041003003

Bharadwaj, S., Khan, N. A., & Yameen, M. (2021). Unbundling employer branding, job satisfaction, organizational identification and employee retention: a sequential mediation analysis. Asia-Pacific Journal of Business Administration, 14(3), 309–334. https://doi.org/10.1108/apjba-08-2020-0279

Binu Raj, A. (2020). Impact of employee value proposition on employees' intention to stay: moderating role of psychological contract and social identity. South Asian Journal of Business Studies, 10(2), 203–226. https://doi.org/10.1108/sajbs-10-2019-0183

Biswas, M. K., & Suar, D. (2014). Antecedents and Consequences of Employer Branding. Journal of Business Ethics, 136(1), 57–72. https://doi.org/10.1007/s10551-014-2502-3

Caputo, A., Molino, M., Cerato, B., & Cortese, C. G. (2023). Employer Attractiveness: Two Instruments to Measure Employer Branding and Reputation. SAGE Open, 13(3). https://doi.org/10.1177/21582440231192188

Carroll, A. B. (1999). Corporate Social Responsibility. Business & Society, 38(3), 268–295. https://doi.org/10.1177/000765039903800303

Carroll, A. B. (2016). Carroll's pyramid of CSR: taking another look. International Journal of Corporate Social Responsibility, 1(1). https://doi.org/10.1186/s40991-016-0004-6

Catano, V. M., & Morrow Hines, H. (2016). The influence of corporate social responsibility, psychologically healthy workplaces, and individual values in attracting millennial job applicants. Canadian Journal of Behavioural Science / Revue Canadienne Des Sciences Du Comportement, 48(2), 142–154. https://doi.org/10.1037/cbs0000036

Chaudhary, R. (2019). Green Human Resource Management and Employee Green Behavior: An Empirical Analysis. Corporate Social Responsibility and Environmental Management, 27(2), 630–641. https://doi.org/10.1002/csr.1827

Dauth, T., Schmid, S., Baldermann, S., & Orban, F. (2023). Attracting talent through diversity at the top: The impact of TMT diversity and firms' efforts to promote diversity on employer attractiveness. European Management Journal, 41(1), 9–20. https://doi.org/10.1016/j.emj.2021.10.007

Davies, G., Mete, M., & Whelan, S. (2017). When employer brand image aids employee satisfaction and engagement. Journal of Organizational Effectiveness: People and Performance, 5(1), 64–80. https://doi.org/10.1108/joepp-03-2017-0028

Day, J., Karani, A., Adler, H., & Nicely, A. M. (2013). Corporate Social Responsibility and College Recruiting in the Hospitality Industry. Journal of Human Resources in Hospitality & Tourism, 12(1), 71–90. https://doi.org/10.1080/15332845.2013.723269

Drucker, P. F. (1984). Converting Social Problems into Business Opportunities: The New Meaning of Corporate Social Responsibility. California Management Review, 26(2), 53–63. https://doi.org/10.2307/41165066

Franzoni, S., Sarwar, H., & Ishaq, M. I. (2021). The Mediating Role of HRM in the Relationship between CSR and Performance in the Hospitality Industry. Sustainability, 13(24), 13699.

Handy, F., Hustinx, L., & Spraul, K. (2020). Attractiveness of CSR in job choice decisions: The case of India. In: Haski-Leventhal, D., Roza, L., & Brammer, S. (editors). Employee Engagement in Corporate Social Responsibility. SAGE Publications Ltd. pp. 141–159. https://doi.org/10.4135/9781529739176.n9

Hinson, E., Agbleze, S., & Kuada, J. (2018). Corporate Social Responsibility and Employer Attractiveness: Perspectives of Students on the African continent. African Journal of Business Ethics, 12(2). https://doi.org/10.15249/12-2-190

Hoppe, D., Keller, H., & Horstmann, F. (2021). Got Employer Image? How Applicants Choose Their Employer. Corporate Reputation Review, 25(2), 139–159. https://doi.org/10.1057/s41299-021-00119-3

Ishaq, M. I., Sarwar, H., Franzoni, S., & Palermo, O. (2023). The nexus of human resource management, corporate social responsibility and sustainable performance in upscale hotels: a mixed-method study. International Journal of Emerging Markets.

Jakob, E. A., Steinmetz, H., Wehner, M. C., et al. (2021). Like It or Not: When Corporate Social Responsibility Does Not Attract Potential Applicants. Journal of Business Ethics, 178(1), 105–127. https://doi.org/10.1007/s10551-021-04960-8

Jones, D. A., Willness, C. R., & Madey, S. (2014). Why Are Job Seekers Attracted by Corporate Social Performance? Experimental and Field Tests of Three Signal-Based Mechanisms. Academy of Management Journal, 57(2), 383–404. https://doi.org/10.5465/amj.2011.0848

Junça Silva, A., & Dias, H. (2022). The relationship between employer branding, corporate reputation and intention to apply to a job offer. International Journal of Organizational Analysis, 31(8), 1–16. https://doi.org/10.1108/ijoa-01-2022-3129

Le, B. N., & Morschett, D. (2022). Employer Attractiveness of EMNEs: The Role of CSR in Overcoming Country-of-Origin Image Constraints in Developed Host Countries. Management International Review, 63(2), 313–346. https://doi.org/10.1007/s11575-022-00498-7

Lee, C.-K., Song, H.-J., Lee, H.-M., et al. (2013). The impact of CSR on casino employees' organizational trust, job satisfaction, and customer orientation: An empirical examination of responsible gambling strategies. International Journal of Hospitality Management, 33, 406–415. https://doi.org/10.1016/j.ijhm.2012.10.011

Lievens, F., & Highhouse, S. (2003). The relation of instrumental and symbolic attributes to a company's attractiveness as an employer. Personnel Psychology, 56(1), 75–102. https://doi.org/10.1111/j.1744-6570.2003.tb00144.x

Lin, C.-P., Tsai, Y.-H., Joe, S.-W., & Chiu, C.-K. (2011). Modeling the Relationship Among Perceived Corporate Citizenship, Firms' Attractiveness, and Career Success Expectation. Journal of Business Ethics, 105(1), 83–93. https://doi.org/10.1007/s10551-011-0949-z

Lis, B. (2018). Corporate social responsibility's influence on organizational attractiveness. Journal of General Management, 43(3), 106–114. https://doi.org/10.1177/0306307017749627

Ma, Y., Zhang, L., & Bai, Y. (2023). Corporate social responsibility propaganda and employer attractiveness: moderating effects of compensation level and corporate integrity level. Environment, Development and Sustainability. https://doi.org/10.1007/s10668-023-03163-7

Ma, Y., Zhang, L., & Fang, H. (2022). Can corporate green image improve employer attractiveness? Evidence from recruitment market in China. Journal of Cleaner Production, 377, 134323. https://doi.org/10.1016/j.jclepro.2022.134323

McWilliams, A., & Siegel, D. (2001). Profit maximizing corporate social responsibility. Academy of Management Review, 26(4), 504–505.

Newburry, W., Gardberg, N. A., & Sanchez, J. I. (2014). Employer Attractiveness in Latin America: The Association Among Foreignness, Internationalization and Talent Recruitment. Journal of International Management, 20(3), 327–344. https://doi.org/10.1016/j.intman.2014.01.001

Porter, M. E., & Linde, C. V. D. (1995). Toward a New Conception of the Environment-Competitiveness Relationship. Journal of Economic Perspectives, 9(4), 97–118. https://doi.org/10.1257/jep.9.4.97

Raza, A., Ishaq, M. I., Jamali, D. R., et al. (2023). Testing workplace hazing, moral disengagement and deviant behaviors in hospitality industry. International Journal of Contemporary Hospitality Management.

Saini, G. K., Lievens, F., & Srivastava, M. (2022). Employer and internal branding research: a bibliometric analysis of 25 years. Journal of Product & Brand Management, 31(8), 1196–1221. https://doi.org/10.1108/jpbm-06-2021-3526

Sarwar, H., Aftab, J., Ishaq, M. I., & Atif, M. (2023). Achieving business competitiveness through corporate social responsibility and dynamic capabilities: An empirical evidence from emerging economy. Journal of Cleaner Production, 386, 135820.

Sarwar, H., Ishaq, M. I., & Franzoni, S. (2022). Influence of HRM on CSR and performance of upscale hotels in developed and developing countries. Environment, Development and Sustainability, 26, 335–357. https://doi.org/10.1007/s10668-022-02711-x

Seara, M., Proença, T., & Ferreira, M. R. (2023). Do corporate social responsibility practices have an impact on employer attractiveness – an approach to corporate volunteering programs. European Journal of Management and Business Economics. https://doi.org/10.1108/ejmbe-02-2022-0041

Smith, W. J., Wokutch, R. E., Harrington, K. V., & Dennis, B. S. (2001). An Examination of the Influence of Diversity and Stakeholder Role on Corporate Social Orientation. Business & Society, 40(3), 266–294. https://doi.org/10.1177/000765030104000303

Sohn, M., Sohn, W., Klaas-Wissing, T., & Hirsch, B. (2015). The influence of corporate social performance on employer attractiveness in the transport and logistics industry. International Journal of Physical Distribution & Logistics Management, 45(5), 486–505. https://doi.org/10.1108/ijpdlm-07-2014-0150

Story, J., Castanheira, F., & Hartig, S. (2016). Corporate social responsibility and organizational attractiveness: implications for talent management. Social Responsibility Journal, 12(3), 484–505. https://doi.org/10.1108/srj-07-2015-0095

Stuss, M. M. (2018). Corporate Social Responsibility as an Employer Branding Tool: The Study Results of Selected Companies Listed on GPW. International Journal of Contemporary Management, 17(1). https://doi.org/10.4467/24498939ijcm.18.014.8393

Thorsteinson, T. J., Palmer, E. M., Wulff, C., & Anderson, A. (2004). Too Good to Be True? Using Realism to Enhance Applicant Attraction. Journal of Business and Psychology, 19(1), 125–137. https://doi.org/10.1023/b:jobu.0000040276.75748.b9

Turker, D. (2008). How Corporate Social Responsibility Influences Organizational Commitment. Journal of Business Ethics, 89(2), 189–204. https://doi.org/10.1007/s10551-008-9993-8

Walsh, J. (2003). Social Issues and Management: Our Lost Cause Found. Journal of Management, 29(6), 859–881. https://doi.org/10.1016/s0149-2063(03)00082-5

Wang, L., Han, J., Ramasamy, B., & Peng, S. (2022). Incongruous employer brand signals and organizational attractiveness: Evidence from multinational companies in China. Human Resource Management, 61(5), 563–584. https://doi.org/10.1002/hrm.22121

Younis, R. A. A., & Hammad, R. (2020). Employer image, corporate image and organizational attractiveness: the moderating role of social identity consciousness. Personnel Review, 50(1), 244–263. https://doi.org/10.1108/pr-02-2019-0058

Zaid, M. K. S. A., & Al-Manasra, E. A. (2013). The impact of corporate social responsibility dimensions on organizational attractiveness in Jordanian commercial banks. European Journal of Business and Management, 5(12), 175–183.

Zhang, Q., Cao, M., Zhang, F., et al. (2019). Effects of corporate social responsibility on customer satisfaction and organizational attractiveness: A signaling perspective. Business Ethics: A European Review, 29(1), 20–34. https://doi.org/10.1111/beer.12243