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More Than a Paycheck: How CSR Perceptions Drive Employer Appeal Among Job Seekers

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Abstract

Purpose: *This study examines how different types of CSR perceptions—instrumental, normative, and positive CSR perceptions, as well as self-perceived CSR engagement—affect employer attractiveness among potential job applicants.*

Methodology: *The study utilized a quantitative research design, and primary data was collected through a self-administered questionnaire from final-year undergraduate and postgraduate students at public universities in Bangladesh. Method A total of 200 valid responses was obtained via non-probability purposive sampling, which allowed for the analysis of the associations between the independent variables and employer attractiveness.*

Findings: *The instrumental CSR perception, the normative CSR perception, the positive CSR perception, and the individual engagement with CSR are recognized to meet the employer attractiveness effect significantly. This highlights the importance of CSR concerning future employers from potential employees.*

Originality: *The present study contributes to the literature by offering novel evidence of the relationship between CSR perceptions and employer attractiveness in the context of Bangladesh University students. It broadens the scope of signaling theory in HRM by marketing CSR as information that can be a signal for talent attraction.*

Practical Implication: *It can help organizations effectively market their CSR initiatives to strengthen their employer branding strategy. Improving communication regarding CSR activities and increasing employee involvement in these activities can significantly enhance the ability of the companies to attract and retain potential talent.*

Keywords: *Corporate Social Responsibility, Employer Attractiveness, Signaling Theory, Job Seekers, Talent Acquisition.*

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1 Introduction

The significance of corporate social responsibility (CSR) has transitioned from its traditional purpose to become an integral element of employer branding and attraction strategies in today's competitive labor market. Job seekers no longer decide only based on income but tend to select organizations based on their values (Wong *et al.*, 2017). Instead, they look for employers who are genuinely committed to their social and environmental impact and thus regard corporate social responsibility as an essential quality an employer offers to attract talent (Collier and Esteban, 2007).

Corporate social responsibility is a multi-faceted concept that covers many perspectives: instrumental, normative, and positive. Instrumental CSR refers to the material rewards and strategic benefits companies obtain due to their socially responsible behavior (Kim *et al.*, 2020). Normative CSR represents an organization's ethical responsibility to society and the environment, while positive CSR includes the effects on and actions of organizations in society (Windsor, 2013). As the recruitment context tends to be a basis of values, understanding these different CSR perceptions and their effects on job seekers' choices is necessary (Fombrun *et al.*, 2000).

In recent years, however, employer attractiveness has emerged as a central construct linking recruitment and retention to organizational and employee performance (TkalacVerčič and Sinčić Ćorić, 2018). With candidates becoming more selective, organizations have to be in an active process of building a catchy brand to attract talent. Candidates' perception of an employer's CSR activities strongly defines the candidates' idea of the organization's culture, values, and vision in the long run, encouraging them to join (Aguinis and Glavas, 2019).

The link between CSR perceptions and employer appeal can be explored from the signaling theory perspective. This theory explains the CSR initiatives as signals to potential job seekers about the organization's values and culture (Spence, 1973). By actively promoting social responsibility, companies are sending a message to the public that they care about ethical behavior, sustainability, and the community's well-being. Job seekers decode these signals and develop perceptions regarding the agreement with the employer's values and beliefs, which then translate into their decision-making process (Carlini *et al.*, 2019).

While there is increasing evidence that CSR plays a role in employer attractiveness, research on the effects of specific CSR perceptions is still insufficient. There are unique research gaps, such as no studies differentiating between different dimensions of CSR, such as instrumental, normative, and positive, and their different effects on employer attractiveness (Story *et al.*, 2016). Similarly, despite an appreciation for the general impact of CSR, the literature lacks research examining how personal engagement with CSR leads to enhanced organizational attractiveness for different job seeker segments.

This research primarily explores the effects of instrumental, normative, and positive CSR perceptions; the holistic nature of job seekers' CSR engagement behavior; and CSR contribution motives on job seekers' employer attractiveness. Therefore, the following research questions guided this study: How does instrumental CSR perception impact employer attractiveness? In what ways does normative CSR perception influence employer attractiveness? What is the relationship between positive CSR perception and employer attractiveness? How does individual engagement with CSR initiatives affect employer attractiveness?

Therefore, mapping out the interaction effects between the perceptions around CSR and how attractive the employer constitutes invaluable information for senior management personnel tasked with attracting the highest quality candidates. As job seekers now appear to desire more than just a wage, the results of this study informed CSR as a strategic tool for improved employer attractiveness. In addition, given the growing popularity of CSR among organizations, the importance of this study is that it may provide more contextualized insights that organizations can use to align their CSR practices to what potential employees value while using it as a recruitment tool, thereby making a meaningful contribution to the existing literature on CSR and human resource management. Figure 1.1 summarizes the conceptual model in this study.

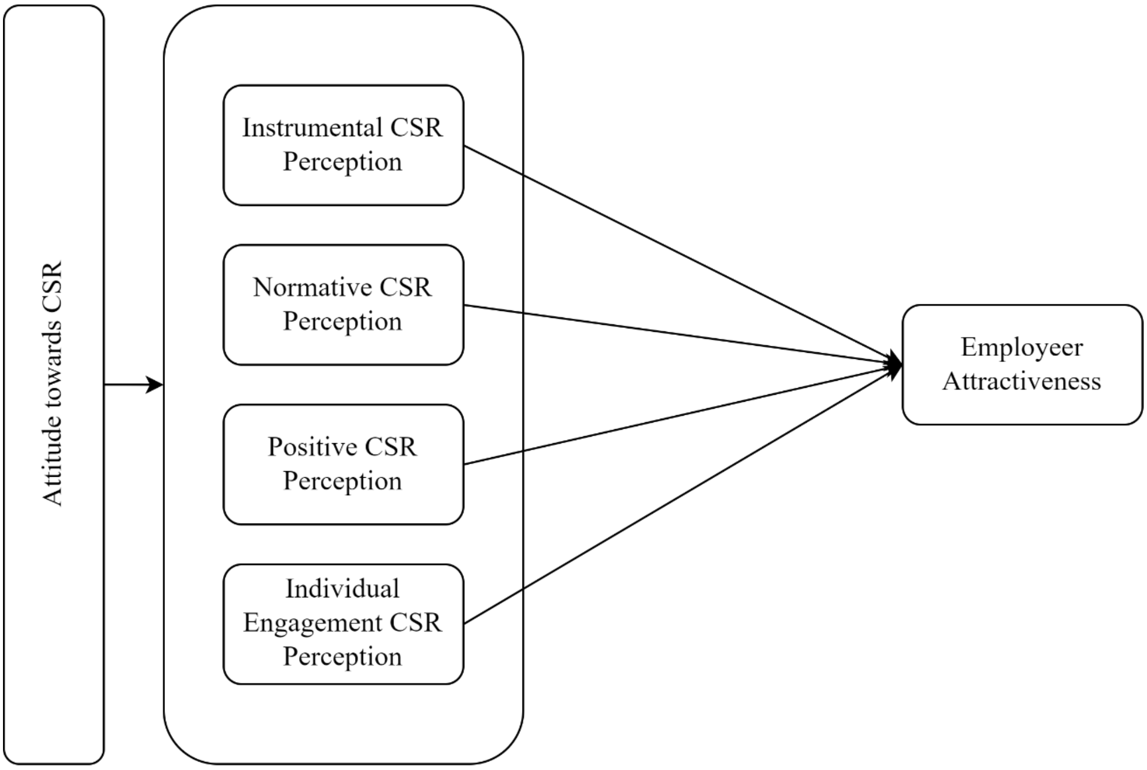

Figure 1.1 Conceptual Model in this study

2 Literature Review and Hypothesis Development

Since socially responsible initiatives increasingly determine employer attractiveness, CSR is essential in shaping job seekers' perceptions of employers (Aguinis and Glavas, 2019). CSR activities serve as signals that convey an organization's core values, ethical standards, and orientation towards social responsibility to job seekers. The signaling theory, Spence (1973), states that job seekers perceive specific organizational practices as "signals" of the organization's underlying motives, values, and characteristics. Moreover, these signals shape their impressions of an employer's desirability, particularly in alignment with their values (Carlini *et al.*, 2019).

2.1 Instrumental CSR and Employer Attractiveness

Instrumental CSR indicates that CSR activities focus mainly on economic gains or strategic positioning (Ofori-Parku, 2021). Research shows that job seekers may perceive instrumental CSR as a signal that an organization is "insincere" about its commitment to social responsibility (Ferreira and de Oliveira, 2014). Such instrumental CSR might lead job seekers to doubt the actual ethical values of the organization, as inferred under the Signaling Theory. Therefore, the following hypothesis is proposed:

> **H1**: Instrumental CSR perception has a negative effect on employer attractiveness

2.2 Normative CSR and Employer Attractiveness

Organizations fulfill their social duties in normative CSR and genuinely want to contribute positively to society. Job seekers see this as a signal of organizations' authentic commitment toward social responsibility (Chatzopoulouand de Kiewiet, 2021). Normative CSR signals to job seekers that the organization values ethical duty more than profit (Klimkiewiczand Oltra, 2017). Signaling Theory Spence (1973) suggests that normative CSR communicates positive signals regarding the firm's core values and subsequently enhances the attractiveness of the firm as a potential employer. Thus, the following hypothesis is proposed:

> **H2**: Normative CSR perception influences employer attractiveness.

2.3 Positive CSR and Employer Attractiveness

Positive CSR refers to beneficial or helpful actions organizations take to contribute to society beyond their ethical or regulatory obligations, such as philanthropic activities, environmental efforts, and societal support (Carroll and Shabana, 2010). Potential employees are attracted to organizations that send signals that they contribute to an organization that positively impacts society because these signals meet their expectations for a socially responsible workplace (Klimkiewicz and Oltra, 2017). According to signaling theory, positive CSR is a high-quality signal of the firm's genuine interest in society, increasing its attractiveness to potential employees. This leads to the following hypothesis:

> **H3**: CSR perception influences employer attractiveness.

2.4 Individual Engagement with CSR and Employer Attractiveness

CSR is an activity every employee can engage with and become active in. Previous research demonstrates that when job seekers consider the attractiveness of an employer, CSR captures their attention (Aguinis and Glavas, 2019). Under the signaling theory, encouraging individual participation in CSR conveys that the organization appreciates employee contribution to social activities, especially those who perceive CSR as an opportunity for meaningful involvement (Fombrun *et al.*, 2000). Therefore, the following hypothesis is proposed.

H4: Individual engagement with CSR influences employer attractiveness.

3 Research design and methods.

3.1 Procedures and data collection

This study uses a quantitative design to explain the underlying mechanism of employer attractiveness through attitudes toward CSR. In particular, it examines the interplay of instrumental, normative, and positive attributions of CSR, the performance of CSR by individuals, and employers' attractiveness to job seekers. The study also explores how these variables can augment or diminish employer attractiveness based on CSR perceptions.

This study examines final-year undergraduate and postgraduate students at public universities in Bangladesh, as they should be regarded as the population most likely to look for employment actively. These students embody a way to harness that value as they enter or are at the precipice of entering the workforce, and they will likely consider CSR activities when selecting an employer (Jones *et al.*, 2014).

To obtain robust results, the study utilizes a non-probability purposive sampling technique. The minimum sample size was determined using G*Power program parameters: effect size = 0.15; power level = 0.80; alpha = 0.05, yielding an optimal sample dimension of about 129 participants (Kang, 2021). Additionally, Green (1991) considered the minimum sample size of 82 rule of thumb as validation such that 200 responses were collected to meet all necessary criteria. Due to convenience, data were collected through the self-administered questionnaire in both printed format and online using Google Forms. The survey accessed approximately 300 people from September to October, resulting in 200 complete responses, a 66.67% response rate. Such a response rate is within the acceptable range of 30% to 70%, usually reported in social sciences research, strengthening this study's validity (de Vaus, 2013).

Finally, the questionnaire was designed to be divided into three parts and contained 28 items overall. The first part gathered information about the demographics, such as name, university, contact number, e-mail address, and gender. The second part of the questionnaire focused on independent variables—22 items to reflect instrumental, normative, and positive CSR perceptions and individual engagement with CSR. In conclusion, the third section, which concluded the survey, measured the dependent variable of employer attractiveness with six targeted items. This structured design provided a mechanism to measure the impact of CSR perceptions on students' attitudes towards prospective employers.

From the 200 respondents, the sample gender status included 57.8%=116 males and 42.2% = 84 females, leading to a slightly male-oriented group of respondents. In terms of age distribution, it is clear tha10.2% = 21 respondents are aged 20 years and below; majority, 83.87 respondents fall between the age ranges of 21-25 years; only a limited number took place in ages ranging from 26-30 years 5.6% = 11 respondents, and none were representing individuals above 31years 0.5% =1 respondent. An implication here is that most participants are in what is considered the traditional university age, which aligns with the target population of this study, which is the final year and postgraduate students preparing to enter the workforce (Jones *et al.*, 2014). Education levels show that 86.2% = 173 respondents are undergraduate and only 13.8% = 27 are postgraduate, indicating the sampled data has a majority of undergraduates. This breakdown is related to the target demographic of the present study and aligns with similar studies measuring attitudes toward employer attractiveness and CSR among university students (Kang, 2021).

3.2 Measurement

Participants indicated their agreement with all items about both the independent and dependent variables on a 5-point Likert-type scale, with response options ranging from 1 = "strongly disagree" to 5 = "strongly agree."

Instrumental CSR Perception (ICP): The construct of ICP was measured with four items adapted from Klimkiewicz and Oltra (2017), and some minor changes have been introduced to make it fit the objectives of this study. Those questions measured views on the belief that a firm has a right to disclose information, focus on short-term profits, make profits, and externalize other environmental costs. An example item is, "As companies pay taxes, they are not obliged to pay extra environmental charges."

Normative CSR Perception (NCP): Ngoc Thang et al. (2023) measured NCP with six items. Such items pertained to fair and ethical conduct, honesty and transparency, long-term profit orientation, abiding by laws, simultaneous pursuit of economic and societal objectives, and mitigating detrimental environmental effects. A sample item is "I think companies should always seek collaborations between economic and societal goals."

Positive CSR Perception (PCP): For PCP, six items were adapted from Ngoc Thang et al. (2023). Items assessed perceptions of corporate interest versus societal interest balancing, profit generation with CSR, social responsibility of firms, enhancing competitiveness, cynicism with specific CSR practices, and social issue solving. An example item is "Including social and environmental issues in corporate policies enhances company competitiveness."

Individual Engagement with CSR (IEC): Ngoc Thang et al. (2023) developed six items to measure IEC. Items representing an interest in business ethics, engaging in dialogue with friends about ethical issues, not using companies that transgress ethical standards, volunteerism, concern with product manufacture and transportation, and interest in CSR knowledge. A sample item is "While shopping, I pay attention to how the product is manufactured and transported."

Employer Attractiveness (EA): EA was measured using six items, three adapted from Klimkiewicz and Oltra (2017) and three from Ngoc Thang et al. (2023). These items assessed attraction to socially responsible companies, interest in obtaining information on CSR of firms, trust in socially responsible firms, preference to work in those firms, and rejection of firms placing profit above social good. A sample item is: "I would rather reject a job offer while knowing that the company seeks to achieve their economic objective at the expense of social good."

4 Reliability Analysis

Reliability analysis is one of the essential elements in research, which demonstrates how reliably and consistently a measurement scale measures what it intends to measure. Reliability is the extent to which all items on a scale measure the same underlying dimension, which indicates how well the items hang together cohesively (Bruton *et al.*, 2000). To check the internal consistency and reliability of these findings, Cronbach's alpha coefficient is considered one of the most reliable testing metrics available in many statistical software programs, such as SPSS. Cronbach's alpha can have a value of between 0 and 1, with larger values reflecting better scale reliability such that the constructs measured by the scales are adequately (Rackwitz, 2001). Generally, social sciences above 0.7 are considered acceptable and thus are a proper instrument for measuring independent and dependent variables. Table 4.1 shows the reliability analysis of this study.

Table 4.1

Reliability Analysis

Variable Name	Cronbach's Alpha	Number of Items
Instrumental CSR Perception	0.870	4
Normative CSR Perception	0.861	6
Positive CSR Perception	0.864	6
Individual Engagement with CSR	0.860	6
Employer Attractiveness	0.860	6

4.1 Correlation Analysis

The correlation analysis results depict the critical relationships between CSR perceptions and employer attractiveness. Table 3 shows the negative and insignificant relationship between Instrumental CSR Perception and Employer Attractiveness *(r = -0.007, p = 0.925).* Importantly, this coefficient is negative, indicating an inverse relationship although not statistically significant *($p > 0.01$),* suggesting that instrumental perceptions of CSR have no substantive effect on candidate attractiveness, consistent with the evidence that candidates approach CSR with skepticism when driven by instrumental motives (Gond *et al.*, 2010).

Table 4.2

Correlation Analysis

Variables	1	2	3	4	5
Instrumental CSR Perception	1				
Normative CSR Perception	.047	1			
Positive CSR Perception	.232**	.597**	1		
Individual Engagement with CSR	.121	.515**	.471**	1	
Employer Attractiveness	-.007	.601**	.551**	.656**	1

**. Correlation is significant at the 0.01 level (2-tailed).

In contrast, Normative CSR perception positively and significantly correlates with employer attractiveness ($r = 0.601$, $p < 0.01$). This high correlation suggests that changes in normative CSR perception are positively associated with improved employer attractiveness, highlighting those elements of the normative dimension that revolve around being ethical and responsible employers have a positive impact on job seekers' perceptions (Jones *et al.*, 2014).

Similarly, positive CSR Perception exhibits a moderately positive correlation with employer attractiveness *($r = 0.551$, $p < 0.001$).* Given this moderate relationship, a positive perception of CSR mildly impacts firm attractiveness, which can be inferred from the knowledge that emphasizes perceived authenticity regarding practiced CSR activities and enhances employer image and appeal (Turban and Greening, 1997).

Lastly, individual engagement in CSR was shown to have a solid and direct positive effect on employer attractiveness ($r = 0.656$, $p < 0.01$). However, this high correlation proves that the more personally engaged one is in CSR, the higher its employer attractiveness, thus magnifying how personal engagement can shape potential employees' perceptions toward an organization (Evans and Davis, 2011).

4.2 Regression Analysis

The effect of attitudes towards CSR on employer attractiveness was examined by multiple regression analysis. The predictors were: Instrumental CSR Perception (ICP), Normative CSR Perception (NCP), Positive CSR Perception (PCP), and Individual Commitment to CSR (IEC). The summary of the model is given in Table 4.3.

Table 4.3

Model Summary of Regression Analysis

R	R Square	Adjusted R Square
.749[a]	.560	.551

Note. [a] Predictors: (Constant), Instrumental CSR Perception (ICP), Normative CSR Perception (NCP), Positive CSR Perception (PCP), and Individual Engagement with CSR (IEC).

The R value of the regression model (R=. 749. The model accounted for 56% of the variance in employer attractiveness (R^2 =. 560). With control for the number of predictors, the adjusted R^2 =. 551, implying that the model explained about 55.1% variance in employer attractiveness after controlling the number of predictors in the model.

Also, the ANOVA revealed that the regression equation was significant, F (4, 195) = 62.12, p <. 001, indicating that the independent variables as a whole significantly predicted variance in employer attractiveness (see Table 4.4).

Table 4.4:

Analysis of Variance (ANOVA) for Regression Model

Source	Sum of Squares	df	Mean Square	F	Sig.
Regression	42.004	4	10.501	62.12	.000
Residual	32.964	195	.169		
Total	74.969	199			

4.3 Multicollinearity Diagnostics

To test for multicollinearity in the regression model predicting attractiveness to employers, collinearity statistics were checked see Table 4.5.

Table 4.5

Collinearity Statistics for Predictors of Employer Attractiveness

Predictor	Tolerance	VIF
Instrumental CSR Perception	0.930	1.075
Normative CSR Perception	0.563	1.775
Positive CSR Perception	0.573	1.746
Individual Engagement with CSR	0.691	1.448

Note. Dependent variable: Employer Attractiveness.

According to Kline (2011) the tolerance values less than 0.20 or variance inflation factors (VIF) larger than 10 were considered to reflect issues of multicollinearity. In this study, tolerance values ranged 0.563 to 0.930, whereas the VIF values ranged 1.075 to 1.775. These results indicated multicollinearity was not a serious concern in the regression model, and the coefficient estimates could be considered reliable (Field, 2018).

4.4 Hypothesis Testing

Results from the regression analysis exhibit statistically significant relationships between CSR perceptions and employer attractiveness; thus, all four hypotheses are supported. Table 4.5 showed that consistent with H1, the results indicate that instrumental CSR perception has a diminishing effect on employer attractiveness *(β = -0.107, t = -2.510, p < 0 009)*; consequently, job seekers are less likely to be drawn toward employers who appear profit motivated in their CSR efforts. This finding aligns with research showing that instrumental CSR motives can be considered ingenuine and could have made the employer less attractive (Groza *et al.*, 2011).

Table 4.5

Coefficients table of the Regression

Hypothesis Path	β	t-value	p-value
H1: Instrumental CSR Perception > Employer Attractiveness	-.107	-2.510	.013
H2: Normative CSR Perception > Employer Attractiveness	.237	3.909	.000
H3: Positive CSR Perception > Employer Attractiveness	.294	3.595	.000
H4: Individual Engagement > Employer Attractiveness	.458	7.647	.000

Conversely, H2 states that normative CSR perception enhances employer attractiveness *(β = 0.237, t =3.909, p <. 001).* This solid positive relation indicates that applicants perceiving CSR as an authentic indicator of social standards and ethical responsibilities are likelier to hold the employer in high esteem. This finding is consistent with Turke's (2009) study that normative CSR can benefit an organization's reputation and positively attract possible employees.

Similarly, H3 indicates that a positive CSR perception positively impacts employer attractiveness; this is supported *($\beta = 0.294$, $t = 3.595$, $p <. 001$)*. This finding suggests that CSR activities, as viewed by job seekers, are a potent means of enhancing the attractiveness of the firm. These results are consistent with those of Aguilera et al. (2007), who argue that CSR activities that correspond to societal values are likely to be mutually reinforcing in terms of attractiveness for prospective employees to the firm.

Lastly, the results of H4 are validated that the individual CSR engagement positively favors employer attractiveness ($\beta = 0.458$, $t = 7.647$, $p <. 001$). This strong link would indicate that employees are more likely to want to work for employers who facilitate their integration into CSR activities as individuals. Consistent with Jones et al. (2014), employee engagement in CSR contributes to organizational benefits and improves employers' attractiveness to potential employees.

5 Discussion

This study contributes to the extant literature with significant findings on how divergent perceptions and personal attachment towards CSR are antecedents of employer attractiveness. Every hypothesis gives a finer picture of how CSR dimensions explain firm desirability to job applicants. Firstly, there was a statistically significant negative direct effect on the instrumental CSR perception of employer attractiveness. These finding hints that if CSR is seen as a means to an end, it does not increase employer appeal. Consistent with prior CSR literature, job applicants do not consider instrumental-type CSR a socially genuine concern and only recognize it as an instrument to maximize profits (Vlachos *et al.*, 2013). Thus, when CSR is seen to enhance competitive advantage, it may not be consistent with prospective employees' expectations of authenticity and corporate responsibility, reducing organizational attractiveness (Jones *et al.*, 2014).

Conversely, H2 and H3 prove that the normative and positive CSR perceptions relate positively to employer attractiveness. Normative CSR perception H2 has a robust positive effect, implying that its attractiveness increases when CSR is perceived as an actual moral obligation. This finding is consistent with research that normative CSR demonstrates a company's effort to do good apart from profit motives positively related to employer image because it fits future job-seekers' ethical and social values (Aguinis and Glavas, 2012).

Similarly, the attractiveness of an employer is significantly influenced by the positive perception of CSR H3. This finding corroborates the idea that CSR initiatives generate advantageous environmental and social consequences and enhance an organization's reputation, thereby augmenting its appeal to prospective employees (Turban and Greening, 1997). Prospective employees prioritize organizations that prioritize ethical and societal contributions, as both normative and positive CSR perceptions indicate. Such perception reaffirms CSR's role as a signaling device in employer branding.

Finally, H4 is the strongest hypothesis of this study where it can be concluded that individual engagement in CSR as perceived by the individual has a strong and significant positive impact on the employer attractiveness. This finding highlights the importance of personal CSR engagement in shaping perceptions of employer attractiveness. Organizations with similar values and commitments tend to attract individuals who authentically engage with or appreciate corporate social responsibility (CSR) initiatives (Kim & Park, 2011). This finding follows signaling theory, which suggests that employees view CSR as a signal of organizational values, as well as workplace culture, consistent with their motivations and attitudes toward social responsibility (Connelly *et al.*, 2011).

5.1 Theoretical Implications

The results of this study theoretically contribute to the signaling theory growing field by elucidating the complexities between CSR perception and employer attractiveness. This result confirms the position that CSR signals are not identical and they react differently depending on their type.

According to signaling theory, through CSR activities, companies communicate their values, practices, and ethics to potential employees and demonstrate the internal culture and social responsibility of the company (Spence, 1973). The findings reveal that different notions of CSR, namely instrumental, normative, benevolent, and individual CSR, significantly predict employer attractiveness.

H1 suggests that the perceived CSR of instrumental type has a negative influence on employer attractiveness. When CSR is not seen as purely profit-driven or instrumental, the employer's message to potential job seekers is weakened. Such a finding aligns with signaling theory, meaning that instrumental CSR may signal to value-based candidates that they lack a true commitment to social values, decreasing the employer’s attractiveness to these candidates (Backhaus *et al.*, 2002; Turban and Greening, 1997). This finding supports the idea that people respond negatively when they sense that CSR is being used solely for profit.

However, normative and positive views of CSR enhance employer attractiveness. This creates a perception of ethical congruence between the values of the organization with that of potential employees, in line with a normative perspective on CSR which is consistent with a values-driven strategy of CSR. This result suggests that firms benefiting from CSR due to a felt ethical obligation send out a signal of moral alignment, making them more attractive (Turban and Greening, 1997). Likewise, employer attractiveness is increased for those who value ethical work environments, as a positive CSR perception can indicate a supportive and compassionate organizational work environment (Bauman and Skitka, 2012).

Individual interest in CSR positively impacts employer appeal, and this is the study's biggest finding. This finding corroborates signaling theory, which argues that workers who are directly engaged in corporate social responsibility may be most affected by the signals emanating from their employers. This finding confirms that employees who are concerned with corporate social responsibility initiatives are likely to have more favorable perceptions of congruence with organizations that show similar commitment levels thus making the organization more attractive (Cable and Turban, 2003).

These findings enrich signaling theory by illuminating the distinct ways CSR perceptions shaped perceptions of CSR activities' intent and authenticity. By illustrating the potential variability in the impact of CSR signals on employer attractiveness, this study enhances the existing knowledge on how CSR serves as a strategic tool in the battle for talent in the competitive labor market.

5.2 Practical Implications

The study results have several practical implications for organizations looking to enhance their employer attractiveness, especially from the standpoint of potential job seekers. The results show that different perceptions of CSR significantly affect employer attractiveness. For such, responsiveness as an employer is negatively linked to the perception of companies' CSR attitudes. Further, the findings suggest that CSR initiatives that involve largely self-motivated aspirations may deter potential job-seekers from applying because they wonder whether the organization is truly committed to social responsibility (Luo and Bhattacharya, 2006). Organizations, therefore, must be careful not to overplay the fiscal or self-interest elements of their CSR activities, as such views have the potential to dull their attractiveness to future employees.

On the contrary, an impression of normative CSR also contributes to the attractiveness of an employer. This finding indicates that job seekers are attracted to employers motivated by moral principles and commitment to maintaining social standards (Aguinis and Glavas, 2012). Organizations can take advantage of this understanding by communicating their ethical motivations, and by ensuring that their philanthropic efforts align with societal values and norms. Another advantage of this approach is that recruitment materials can make a deliberate effort to showcase these features of the organization that will appeal to socially conscious job seekers (Jones *et al.*, 2014).

Results also highlight that positive CSR perceptions and individual-level engagement for CSR create a strong employer attraction factor. Positive perception of CSR, further affirms that CSR engagement has real benefits for the attractiveness of the organization concerning the likable social contribution of an organization that employees accept (Turban and Greening, 1997). Additionally, the high impact of individual involvement with CSR on employer attractiveness further highlights the need for organizations to enable their employees to act inherently in line with CSR principles and take part in such initiatives. Such engagement can increase their attachment to the organization, and appeal to job seekers who are looking for such engagement (Glavas and Godwin, 2013). By creating a rabble-rousing culture around CSR, the organizations can seem more attractive to candidates looking for a place to work on solutions to social issues.

These developments provide organizations with concrete recommendations. By adopting acceptable and effective forms of corporate social responsibility, organizations can increase their attractiveness to employees who are driven by social purpose. The study suggests that organizations can enhance their competitive edge in the war for talent by steering clear of performance-driven motives in their CSR communications and focusing on genuine, values-based actions that resonate with an increasingly socially responsible job market.

5.3 Limitations and Future Research Directions

Several limitations must be recognized in this investigation. The use of a non-probability purposive sampling method limits the generalizability of the findings, as such samples may not accurately represent the population of all students set in the universities throughout the country of Bangladesh. Future investigations may focus on a more random sampling approach that could enhance representativeness (Fowler Jr, 2013).

Moreover, with its focus on final-year students, the investigation fails to consider the opinions of employers or recruitment professionals concerning employer attractiveness and CSR perceptions. Introducing these views may provide a wider insight into the forces acting (Tkalac Verčič and Sinčić Ćorić, 2018). Moreover, the cross-sectional study offers a snapshot of attitudes at a time point. Longitudinal studies would allow for better measurement of how students transition into a company and how their perceptions of CSR and employer attractiveness change (Bell *et al.*, 2022).

Future studies may examine the employer attractiveness and CSR perceptions relationship by examining the effects of moderating variables, such as type of industry or organization culture. For businesses seeking to enhance their attractiveness to prospective workers, understanding how different contexts influence this relationship may be key (Backhaus *et al.*, 2002).

Additionally, qualitative research methods, such as interviews or focus groups, could also be employed to gain a deeper understanding of students' attitudes and perceptions regarding CSR and employer attractiveness. This qualitative focus may uncover elements that quantitative analysis might miss, allowing for a more full and rich understanding of the issue (Creswell and Creswell, 2017). Finally, the analysis can be extended to include foreign students or the comparison of different cultural contexts to offer a thorough understanding of employer attractiveness resulting from CSR in a globalized job market (Carlini *et al.*, 2019).

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