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The Impact of CSR Practices on Employer Attractiveness

Perspectives of Young Professionals in International Companies

School of Management
Master’s thesis in International Business

Vaasa 2026

UNIVERSITY OF VAASA
School of Management
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Title of the thesis: The Impact of CSR Practices on Employer Attractiveness: Perspectives of Young Professionals in International Companies
Degree: Master of Science in Economics and Business Administration
Discipline: Master's programme in International Business
Supervisor: Mehran Aslanyan
Year: 2026 **Pages: 85**

ABSTRACT:

This master's thesis examines how young business professionals perceive corporate social responsibility (CSR) and how these perceptions influence employer image and employer attractiveness. The starting point of the study is the observation that CSR has become a central element of organizational communication and employer branding, yet its credibility and significance in employer evaluation vary. The objective of the thesis is to deepen understanding of how young professionals interpret CSR and the criteria they use to assess its credibility in an employer context.

The theoretical framework of the study is based on Institutional Theory, Stakeholder Theory, and Signaling Theory. Through these perspectives, CSR is examined as part of the evaluation of employer legitimacy, credibility, and attractiveness. Key concepts include corporate social responsibility, authenticity, employer image, employer attractiveness, and credibility. The study adopts a qualitative research approach. The empirical data consist of eight semi-structured interviews conducted with Master's-level business students who simultaneously have work experience in international companies. The data were analyzed using thematic analysis.

The findings indicate that the authenticity of CSR functions as a central criterion of credibility in employer evaluations. CSR is not assessed based on its mere presence or visibility, but on how consistently, transparently, and verifiably responsibility is implemented as part of business operations. Symbolic or communication-driven CSR initiatives tend to generate distrust, whereas long-term practices, reporting, and external verification strengthen employer credibility. The influence of CSR on employer attractiveness appears conditional. CSR may function as an exclusionary factor that weakens employer image, as a differentiating factor between otherwise similar employers, or as a source of pride and identification within employment relationships. The weight of CSR varies according to individual values and the economic context; however, weak or non-credible CSR consistently undermines employer image.

In addition, the findings show that young professionals do not form a homogeneous group in terms of CSR expectations. CSR priorities vary, for example, between equality, environmental responsibility, and employee well-being, and these differences reflect education, family background, and the institutional environment. Overall, the results demonstrate that genuinely verifiable and balanced CSR constitutes a central element of employer credibility and legitimacy in the evaluations of young business professionals.

KEYWORDS: Corporate Social Responsibility (CSR), Employer Attractiveness, Authenticity, Young Professionals, Institutional Theory, Stakeholder Theory, Signaling Theory

VAASAN YLIOPISTO
Johtamisen yksikkö

Tekijä:	Emma Korhonen
Tutkielman nimi:	The Impact of CSR Practices on Employer Attractiveness: Perspectives of Young Professionals in International Companies
Tutkinto:	Kauppatieteiden maisteri
Oppiaine:	Kansainvälisen liiketoiminnan maisteriohjelma
Työn ohjaaja:	Mehran Aslanyan
Vuosi:	2026 **Sivuja: 85**

TIIVISTELMÄ:

Tämä pro gradu-tutkielma tarkastelee, miten nuoret liikealan ammattilaiset hahmottavat yritysvastuun (CSR) merkityksen ja miten nämä käsitykset vaikuttavat työnantajakuvaan ja työnantajan vetovoimaan. Tutkimuksen lähtökohtana on havainto siitä, että yritysvastuusta on tullut keskeinen osa organisaatioiden viestintää ja työnantajamielikuvan rakentamista, mutta sen uskottavuus ja merkitys työnantajan arvioinnissa vaihtelevat. Tutkielman tavoitteena on syventää ymmärrystä siitä, millä tavoin nuoret ammattilaiset tulkitsevat yritysvastuuta ja millaisin kriteerein he arvioivat sen uskottavuutta työnantajakontekstissa.

Tutkimuksen teoreettinen viitekehys rakentuu institutionaalisen teorian, sidosryhmäteorian ja signaaliteorian varaan. Näiden avulla yritysvastuuta tarkastellaan osana työnantajien legitimiteetin, uskottavuuden ja vetovoiman arviointia. Keskeisiä käsitteitä ovat yritysvastuu, aitous, työnantajakuva, työnantajan vetovoima sekä uskottavuus. Tutkimus on laadullinen, ja aineisto koostuu kahdeksasta puolistrukturoidusta haastattelusta, jotka on toteutettu liikealan maisterivaiheen opiskelijoille, joilla on samanaikaisesti työkokemusta kansainvälisissä yrityksissä. Aineisto on analysoitu temaattisen analyysin avulla. Tulokset osoittavat, että yritysvastuun aitous toimii keskeisenä uskottavuuden kriteerinä työnantajien arvioinnissa. Yritysvastuuta ei arvioida sen olemassaolon tai näkyvyyden perusteella, vaan sen mukaan, miten johdonmukaisesti, läpinäkyvästi ja todennettavasti vastuullisuutta toteutetaan osana liiketoimintaa. Symboliset tai viestintävetoiset yritysvastuutoimet herättävät epäluottamusta, kun taas pitkäjänteinen toiminta, raportointi ja ulkoinen varmennus vahvistavat työnantajan uskottavuutta.

Yritysvastuun vaikutus työnantajan vetovoimaan näyttäytyy ehdollisena. Se voi toimia poissulkevana tekijänä, joka heikentää työnantajakuvaa, erottelevana tekijänä muuten samankaltaisten työnantajien välillä tai ylpeyden ja samaistumisen lähteenä työsuhteessa. Yritysvastuun painoarvo vaihtelee yksilöllisten arvojen ja taloudellisen tilanteen mukaan, mutta heikko tai epäuskottava yritysvastuu heikentää johdonmukaisesti työnantajamielikuvaa. Lisäksi havaitaan, että nuoret ammattilaiset eivät muodosta yhtenäistä ryhmää yritysvastuuseen liittyvien odotusten suhteen. Yritysvastuun painotukset vaihtelevat esimerkiksi tasa-arvon, ympäristövastuun ja työntekijöiden hyvinvoinnin välillä, ja nämä erot heijastavat koulutusta, perhetaustaa ja institutionaalista ympäristöä. Tutkielman tulokset osoittavat, että aidosti todennettava ja tasapainoinen yritysvastuu on keskeinen osa työnantajan uskottavuutta ja legitimiteettiä nuorten liikealan ammattilaisten arvioissa.

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Abbreviations

CSR : Corporate social responsibility

1 Introduction

Corporate social responsibility (CSR) has become a central concern in global business over the past few decades. Increasingly, companies are expected not only to generate profit but also to acknowledge their broader impact on society and the environment (Carroll, 2015; Bondy et al., 2012). This shift reflects growing pressure from governments, supranational institutions, investors, consumers, and employees who demand greater accountability and transparency (Dorobantu et al. 2018; Acuti et al., 2024). CSR is no longer seen as a voluntary or peripheral activity but as an integral component of corporate legitimacy in global markets (Moczadlo, 2015; Scherer et al., 2013).

The growing salience of CSR has also been linked to wider debates on globalization and sustainability. As multinational corporations operate across borders, they are increasingly confronted with diverse institutional demands and stakeholder expectations (Bondy et al., 2012). At the same time, international frameworks such as the United Nations Sustainable Development Goals (SDGs) and the European Union's Corporate Sustainability Reporting Directive (CSRD) have institutionalized responsibility, making it a core part of strategic management (European Commission, 2025; United Nations, 2015). These developments highlight how CSR has evolved from voluntary initiatives into a normative expectation and a regulated practice in many contexts.

While CSR has been studied extensively in relation to company performance, consumer behavior, and reputation, its role in shaping employer attractiveness has gained more attention in recent years (Agnihotri & Battacharya, 2022). Studies suggest that younger generations of professionals increasingly expect companies to demonstrate authentic commitment to social and environmental issues when evaluating potential employers (Albinger & Freeman, 2000; Backhaus et al., 2002; Jones et al., 2014). However, research has often focused on current employees or large-scale surveys, leaving a limited understanding of how future professionals, students about to enter the labor market, perceive CSR and how these perceptions influence their career-related decisions.

1.1 Research background

The growing prominence of CSR has been accompanied by increased scholarly interest in how responsibility shapes companies' relationships with various stakeholders. Early research emphasized CSR as a driver of legitimacy and reputation (Carroll, 2015; Dorobantu et al., 2018), while more recent studies have highlighted its role in creating competitive advantage by differentiating firms in crowded markets (Moczadlo, 2015; Acuti et al., 2024). As stakeholder expectations broaden, CSR has become a critical dimension of employer branding, shaping how organizations present themselves not only to customers but also to employees and especially job seekers (Backhaus et al., 2002; Jones et al., 2014).

In the context of International Business, CSR is particularly significant because multinational corporations must operate across diverse institutional environments. They are required to comply with global standards such as the United Nations Sustainable Development Goals (SDGs) and the European Union's Corporate Sustainability Reporting Directive (CSRD), while simultaneously adapting to local expectations and norms (Peng et al. 2009). This makes CSR both a strategic necessity and a source of complexity for them. Companies that fail to align global commitments with local practices risk accusations of inconsistency or greenwashing, undermining trust among stakeholders.

Employer attractiveness is an area where CSR has become increasingly important in global competition for talent. Research shows that responsible practices increase an organization's appeal to potential employees, especially among younger generations (Albinger & Freeman, 2000; Greening & Turban, 2000). For instance, firms that demonstrate strong environmental and social commitments are often perceived as more trustworthy and meaningful places to work (Turban & Greening, 1997; Aguinis & Glavas, 2019). Conversely, companies associated with irresponsible or inconsistent practices risk reputational damage that can undermine their ability to recruit and retain talent in an increasingly international labor market (Schaefer et al. 2020).

At the same time, the literature suggests that the relationship between CSR and employer attractiveness is not straightforward. While many studies highlight positive

effects, others argue that CSR is only one factor among many in career decisions, competing with salary, job security, and opportunities for advancement (Bauman & Skitka, 2012; Jones et al., 2014). This indicates that CSR's weight in employer attractiveness is context-dependent, influenced by factors such as labor market conditions, personal values, and generational outlooks.

Despite these insights, there remains a gap in research on how future business professionals, such as students preparing to enter working life, understand CSR and incorporate it into their career expectations. Much of the existing literature focuses on current employees or general workforce surveys, which may not capture the perspectives of those who are only beginning to form their professional identities. Exploring these views is especially relevant in the field of International Business, where global competition for talent and shifting generational expectations increasingly shape how companies position themselves in the labor market. The participants in this study, business students working in international firms, reflect the existing international dimension of business students. Their perceptions of CSR therefore provide insights not only for domestic companies but also for multinational organizations competing for future professionals across borders.

1.2 Research Goal and Objectives

The thesis examines how young business professionals perceive corporate social responsibility (CSR) and how these perceptions influence their views on employers. The study focuses on Master's-level business students who also work for international companies. This group is particularly relevant, as they engage with CSR both in an academic context and in professional practice while forming early expectations toward employers. The study explores how young professionals define and interpret CSR in working life, which dimensions of CSR they consider most important, and how institutional and generational contexts shape these expectations. In addition, the thesis examines how perceptions of authenticity, transparency, and reporting influence trust in corporate CSR claims and employer attractiveness.

The study is guided by two research questions:

1. How do young business professionals perceive CSR?
2. How do these perceptions influence their views on employers?

These research questions are relevant both academically and practically. From an academic perspective, the study addresses a gap in the literature by focusing on future professionals rather than established employees. From a practical perspective, companies increasingly compete for young talent, and understanding how CSR is evaluated by this group provides insights for designing credible and effective employer branding and responsibility strategies.

1.3 Scope and delimitations

The scope of this thesis is limited to exploring the perceptions of young business professionals at the beginning of their careers. The study focuses specifically on women in their final year of Master’s studies in business, who are simultaneously employed in international companies. All eight participants are Finnish women aged 23-27, working in different companies and industries, but with majors that fall under the broader business discipline.

This sample was chosen deliberately. By selecting participants who are both completing advanced business studies and gaining professional experience in international companies, the study captures the perspectives of individuals who are simultaneously reflecting on CSR in an academic setting and applying these ideas in practice. Their dual exposure positions them well to articulate how CSR is understood and how it influences early-career decisions. Purposeful sampling of this kind is common in qualitative research, as it allows the study to focus on participants who can provide the most relevant and information-rich insights (Patton, 2015; Saunders et al., 2023).

The study is geographically limited to Finland, although participants’ experiences are shaped by the international nature of their employers and, in some cases, by exchange

studies abroad. Finland offers a distinctive institutional setting with strong regulatory frameworks, high levels of societal trust, and an established emphasis on sustainability. While this provides a relevant context for studying CSR perceptions, the findings cannot be generalized to all young professionals in other cultural or institutional environments.

Another delimitation is the sample size and homogeneity of the participants. The study relies on eight interviews, which is consistent with qualitative approaches that prioritize depth over breadth (Guest et al., 2006). While this allows for rich and nuanced analysis, it does not aim for statistical generalization. Furthermore, all participants were women, so the study does not capture possible differences in CSR perceptions by gender. While this characteristic was not an intentional part of the research design, it provides a gender-specific perspective that may differ from the views of other genders.

Finally, the focus on business students means that the participants may be more familiar with CSR concepts than graduates from other disciplines. Their responses are shaped by both their academic exposure and their work environments. These delimitations were conscious choices that ensured the research remained feasible, focused, and consistent with the aim of capturing detailed, experience-based perspectives from a clearly defined group.

1.4 Thesis structure overview

The remainder of this thesis is organized into five chapters. Chapter 2 reviews the existing literature on corporate social responsibility, employer attractiveness, and the theoretical frameworks guiding this study. It establishes the academic foundation and identifies the research gap that this thesis addresses. Chapter 3 presents the methodological approach, explaining the qualitative design, sampling strategy, and thematic analysis used to examine participants’ perspectives. Chapter 4 reports the findings, structured into five themes that reflect how CSR is perceived and how it influences employer attractiveness. Chapter 5 discusses these findings, considering Institutional Theory, Stakeholder Theory, and Signaling Theory, highlighting both

theoretical and practical implications. It also concludes the study by summarizing the key contributions, outlining limitations, and suggesting directions for future research.

2 Theoretical Framework

The theoretical framework of this thesis draws on three complementary perspectives: Institutional Theory, Stakeholder Theory, and Signaling Theory. Each provides a lens for understanding how young professionals interpret corporate social responsibility (CSR) and how these interpretations influence employer attractiveness. Together, they offer a multi-level view of the phenomenon, connecting global institutional pressures, organizational-level responsibilities, and individual-level evaluations of credibility.

Institutional Theory highlights the macro-level context in which CSR takes place. It explains how regulative, normative, and cultural-cognitive pressures shape what is considered legitimate corporate behavior across different environments (Scott, 2014; Dorobantu et al., 2018). For multinational companies, this means navigating diverse institutional expectations across countries while also responding to supranational frameworks such as the United Nations Sustainable Development Goals (United Nations, 2015) and the European Union's Corporate Sustainability Reporting Directive (European Commission, 2025). This perspective situates CSR not as a voluntary choice but as an outcome of institutional pressures, which strongly influence how responsibility is defined and practiced in international business.

Stakeholder Theory brings the meso-level focus to the analysis. It emphasizes that companies must address the expectations of multiple stakeholder groups to remain legitimate and competitive (Freeman, 1984; Donaldson & Preston, 1995). Employees are a particularly important stakeholder group in this regard, yet research has often treated them as homogeneous. This thesis builds on recent work that views employees, especially young professionals, as diverse internal stakeholders whose CSR expectations differ by values, context, and generation (Aguinis & Glavas, 2019; Jones et al., 2014). This perspective is directly relevant to employer attractiveness, as companies increasingly compete for talent in a global labor market.

Finally, Signaling Theory explains the micro-level process through which companies communicate their CSR practices and individuals assess their credibility. Originally

developed by Spence (1973) in the context of job markets, the theory argues that signals must be costly, consistent, and difficult to fake to be trusted. In the CSR context, this means that vague slogans or symbolic actions are often dismissed as greenwashing, while transparency, reporting, and third-party verification strengthen credibility (Connelly et al., 2011; de Jong et al., 2020). This theory helps explain how young professionals use authenticity as a filter in evaluating employers.

Taken together, these three perspectives provide a holistic framework. Institutional Theory captures the global and national environments in which CSR emerges, Stakeholder Theory explains the organizational need to balance diverse expectations, and Signaling Theory shows how individuals interpret and evaluate CSR in practice. By combining these lenses, the thesis develops an integrated understanding of how CSR perceptions are formed and why they matter for employer attractiveness in International Business.

2.1 Corporate Social Responsibility (CSR) and Employer Attractiveness

Employer attractiveness refers to the benefits and values that job seekers perceive in working for a particular company (Berthon, Ewing, & Hah, 2005). While traditional factors such as salary, career opportunities, and job security remain important, recent research has shown that CSR increasingly contributes to employer image. Companies that demonstrate strong social and environmental commitments are often perceived as more trustworthy, ethical, and meaningful places to work (Albinger & Freeman, 2000; Greening & Turban, 2000; Jones et al., 2014).

Several studies suggest that CSR enhances employer attractiveness, particularly among younger generations, who expect companies to act responsibly and align with their values (Backhaus et al., 2002; Aguinis & Glavas, 2019). CSR initiatives emphasizing diversity, equality, and sustainability have been linked to higher levels of organizational pride and employee identification (Turban & Greening, 1997; Schaefer et al., 2020). However, quantitative research indicates that CSR does not necessarily translate directly

into job application intentions; instead, it strengthens employer brand and organizational reputation, which in turn shape organizational attractiveness (Gandasari et al., 2024; Rosa et al., 2025).

From this perspective, CSR contributes to recruitment and retention primarily when it is perceived as coherent, credible, and embedded in the organization’s broader value system rather than functioning as an isolated signal. Empirical evidence supports this view, showing that CSR enhances organizational attractiveness particularly when it is perceived as an authentic expression of an organization’s underlying values and ideology rather than as a purely instrumental practice (Turker et al., 2023). Consistent with this, research on high-potential recruitment suggests that value-driven candidates place increasing emphasis on the credibility and consistency of CSR communication when evaluating prospective employers (Boehncke, 2023; Li et al., 2025).

At the same time, recent employer branding research cautions against viewing CSR as a universally decisive signal. Buzzao and Rizzi (2024) show that the effectiveness of CSR in employer branding varies across industries, educational backgrounds, and career orientations. Their findings suggest that while CSR generally contributes positively to employer attractiveness, other symbolic attributes, such as organizational stability or innovation, may carry greater weight for certain applicant groups. This highlights that CSR operates in interaction with individual characteristics rather than as a standalone determinant of employer choice.

However, the literature also highlights that CSR is not always the primary driver of career decisions. Some studies indicate that while CSR contributes positively to employer image, it is often secondary to financial incentives, stability, and career development opportunities (Bauman & Skitka, 2012; Jones et al., 2014). This suggests that CSR's weight in employer attractiveness is conditional, influenced by economic context, individual values, and generational expectations. Some studies also show that the positive effects of CSR on employer attractiveness are context-sensitive and can be undermined by negative events. For example, Chang et al. (2023) find that organizational

crises significantly reduce applicant attraction regardless of prior CSR reputation, highlighting that CSR credibility is fragile and contingent on consistency over time.

In the field of International Business, CSR is increasingly important in global competition for talent. Multinational corporations must recruit across borders, where employer branding is judged not only by financial rewards but also by responsible practices that meet diverse institutional expectations (Peng et al. 2009). CSR, therefore, becomes a differentiating factor in how companies position themselves internationally. Yet, despite this growing attention, relatively little research has focused on how future professionals - students preparing to enter the labor market - perceive CSR and incorporate it into their career expectations. Addressing this gap is central to the present study.

2.2 Institutional Theory as an Analytical Lens

Institutional Theory provides a useful macro-level framework for understanding why organizations adopt CSR practices and how these practices are perceived. Institutions are composed of regulative, normative, and cultural-cognitive pillars that define legitimate behavior (Scott, 2014). These pillars operate together to shape corporate conduct, including how companies approach responsibility and sustainability.

The regulative pillar refers to laws, policies, and formal requirements that compel organizations to act. In the CSR context, this includes supranational frameworks such as the European Union's Corporate Sustainability Reporting Directive (CSRD) and international initiatives like the United Nations Sustainable Development Goals (United Nations, 2015; European Commission, 2025). Such regulations establish minimum standards and increase transparency, making CSR not merely voluntary but often mandatory. For young professionals, these regulatory frameworks create the expectation that companies should provide verifiable, comparable information about their CSR performance.

The normative pillar reflects values and professional standards that influence how companies behave. Investors may demand credible sustainability strategies, while employees and job seekers increasingly expect equality, fair treatment, and

environmental responsibility (Dorobantu et al. 2018). Normative pressures are especially relevant to employer attractiveness: companies that fail to meet prevailing expectations, risk being perceived as outdated or illegitimate by potential recruits.

The cultural-cognitive pillar relates to shared beliefs and assumptions about what is “normal” in business practice (Scott, 2014). In many societies, CSR has become taken for granted: companies are expected to integrate sustainability and responsibility into their operations even without explicit demands. Among younger generations, CSR is increasingly perceived as a baseline requirement. This generational shift is reflected in how young professionals evaluate employers: not as a bonus, but as part of the standard for legitimacy.

In International Business, Institutional Theory helps explain why CSR is interpreted differently across contexts. Multinational corporations must navigate diverse institutional environments, balancing global commitments with local norms and regulations (Peng et al. 2009). What is considered authentic CSR in one country may be deemed insufficient in another, creating reputational risks and inconsistencies. For job seekers evaluating global companies, such differences may influence whether CSR is perceived as credible or merely symbolic.

For this thesis, Institutional Theory is valuable because it situates young professionals’ CSR perceptions within broader societal and institutional pressures. This makes Institutional Theory a relevant analytical lens for examining how CSR is interpreted and why it matters for employer attractiveness.

2.2.1 Regulative Pillar

The regulative pillar refers to the formal rules, laws, and policies that shape organizational behavior (Scott, 2014). In the context of CSR, regulation has become an increasingly important driver of corporate conduct, as companies face growing legal requirements for transparency and accountability. This includes supranational frameworks such as the United Nations Sustainable Development Goals (United Nations,

2015) and the European Union's Corporate Sustainability Reporting Directive (CSRD), which requires firms to publish standardized sustainability disclosures (European Commission, 2025). Such measures reduce the discretionary nature of CSR and make responsibility a matter of compliance as well as strategy.

Regulatory frameworks establish minimum standards for corporate responsibility and help align firms' behavior with societal expectations (Campbell, 2007). In Europe, for example, CSR has been shaped by a long tradition of institutionalized regulation, often described as "implicit CSR," where responsibility is embedded in formal institutions rather than left to voluntary initiatives (Matten & Moon, 2008). This contrasts with contexts such as the United States, where CSR has historically been more voluntary and market-driven. Such differences show how the regulative pillar contributes to cross-national variation in CSR practices.

For multinational corporations, regulatory pressures are particularly complex. Companies must comply with multiple regimes simultaneously, from EU directives and OECD guidelines to local labor and environmental laws in host countries (Peng et al. 2009). Navigating these differences can create tensions between global commitments and local requirements, thereby influencing how responsibility is perceived by stakeholders. For example, a firm that demonstrates strong compliance in Europe but weaker engagement elsewhere risks reputational inconsistencies that may undermine its legitimacy.

From an employer-attractiveness perspective, the regulatory pillar is relevant because compliance and transparency affect organizational legitimacy in the labor market. Job seekers are increasingly aware of sustainability regulations and expect companies to align with them. Firms that fail to comply with regulatory requirements may be perceived as less trustworthy or even irresponsible, while those that adopt strong reporting practices can strengthen their credibility as employers. Thus, the regulative pillar provides an important analytical lens for understanding how institutional frameworks shape CSR and, indirectly, employer attractiveness.

2.2.2 Normative Pillar

The normative pillar captures the role of shared values, moral obligations, and professional standards in shaping organizational behaviour (Scott, 2014). Unlike the regulative pillar, which enforces compliance through formal rules, the normative pillar relies on social expectations and approval. In the CSR context, these pressures are expressed through demands from stakeholders, including employees, investors, customers, and civil society organizations (Dorobantu et al. 2018). Companies that align with prevailing norms gain legitimacy, while those that fail to do so risk reputational consequences.

CSR research highlights that normative pressures have become increasingly important in shaping corporate strategies. In many markets, organizations are expected to demonstrate commitments to sustainability, diversity, and transparency (Matten & Moon, 2008). These expectations extend beyond formal requirements: firms may not be legally obliged to, for example, address workplace equality, but failing to do so can attract social criticism, thereby harming the employer's image.

Employer attractiveness is particularly sensitive to normative pressures. Studies have shown that employees and job seekers are more likely to view organizations positively when they perceive alignment with their values (Backhaus et al., 2002; Aguinis & Glavas, 2019; Jones et al., 2014). CSR initiatives that address social concerns such as fairness, diversity, and environmental responsibility contribute to organizational pride and identification, thereby enhancing recruitment and retention. In contrast, companies that neglect these expectations may struggle to appeal to new generations of professionals.

In an international business context, normative pressures are not uniform. What is considered legitimate and responsible in one cultural or institutional environment may not hold the same meaning in another (Kostova & Zaheer, 1999). For multinational corporations, this creates the challenge of aligning global CSR policies with diverse local norms. Failure to do so can undermine consistency and authenticity, which are increasingly scrutinized in the global labor market (Peng et al. 2009).

From a theoretical perspective, the normative pillar provides an important lens for understanding CSR and employer attractiveness. It explains why social expectations increasingly shape how organizations are evaluated by employees and job seekers, and why companies must demonstrate not only compliance but also alignment with prevailing values to maintain legitimacy.

2.2.3 Cultural-Cognitive Pillar

The cultural-cognitive pillar refers to the taken-for-granted beliefs and collective understandings that guide behavior within a society (Scott, 2014). These assumptions operate at a deep level, shaping what is considered legitimate or appropriate without explicit enforcement. Whereas regulative and normative pressures rely on rules or values, cultural-cognitive pressures reflect what organizations and individuals perceive as “natural” or “self-evident.”

In the CSR context, cultural-cognitive pressures highlight how responsibility has become increasingly embedded in the assumptions of modern-day business. In many institutional environments, it is now taken for granted that companies should integrate sustainability, ethical conduct, and social responsibility into their core operations (Campbell, 2007; Bondy et al., 2012). CSR is therefore no longer merely a strategic choice but part of the implicit rules of the game that define corporate legitimacy.

These assumptions, however, vary across countries and cultures. Practices that appear self-evident in one institutional setting may not be perceived in the same way elsewhere (Kostova & Zaheer, 1999). For multinational corporations, this creates challenges when transferring CSR practices across borders. What is viewed as authentic and necessary in one market may be seen as irrelevant or symbolic in another, making consistency a difficult but essential part of global CSR strategies (Peng et al. 2009).

Generational change can also be understood through the cultural-cognitive pillar. Research suggests that younger cohorts place greater emphasis on sustainability, diversity, and ethical conduct, often viewing these as basic requirements for legitimate business practice (Ng & Burke, 2006). For employer attractiveness, this means that

responsibility initiatives are increasingly evaluated not as differentiating features but as baseline expectations. Firms that fail to align with these assumptions risk being perceived as outdated or illegitimate by the next generation of professionals.

From a theoretical perspective, the cultural-cognitive pillar is valuable for this thesis because it explains how implicit societal beliefs shape CSR expectations and influence employer attractiveness. It also highlights the international business challenge of ensuring that CSR practices are not only formally adopted but also culturally understood as legitimate across diverse contexts.

2.2.4 Synthesis of Institutional Theory

Institutional Theory provides a comprehensive framework for understanding how CSR practices emerge and evolve within organizational contexts. The regulative pillar explains how laws and formal requirements establish minimum standards for responsibility and transparency. The normative pillar highlights the influence of societal values and professional expectations in shaping corporate behavior. The cultural-cognitive pillar, in turn, illustrates how taken-for-granted assumptions and generational beliefs make CSR increasingly viewed as a baseline requirement for legitimacy (Scott, 2014; Bondy et al., 2012).

Recent institutional research further emphasizes that CSR is not only shaped by formal rules and norms, but also by underlying value systems through which responsibility is interpreted as meaningful and legitimate (Risi et al., 2023). This perspective highlights that institutional pressures operate not merely as constraints, but as sense-making frameworks that influence how CSR is understood, evaluated, and expected by societal actors.

Together, these pillars show that CSR is not simply a voluntary choice but the outcome of multiple institutional pressures. They also demonstrate why CSR practices vary across countries and why multinational corporations face challenges in reconciling diverse institutional environments (Peng et al. 2009). In terms of employer attractiveness, this

perspective suggests that job seekers' expectations are shaped not only by individual values but also by the broader institutional environment in which they are embedded.

For this thesis, Institutional Theory is valuable because it situates young professionals' perceptions of CSR within these broader societal and institutional pressures. It highlights how regulatory frameworks, normative expectations, and cultural assumptions collectively shape how CSR is interpreted and why authenticity has become such an important criterion in employer evaluations.

2.3 Stakeholder Theory and Signalling Perspectives on CSR

In understanding how corporate social responsibility (CSR) shapes employer attractiveness, two complementary theoretical perspectives offer particularly useful insights: Stakeholder Theory and Signaling Theory. Stakeholder Theory highlights the importance of meeting the expectations of multiple stakeholder groups, with employees among the most critical audiences for corporate legitimacy (Freeman, 1984; Donaldson & Preston, 1995). Signaling Theory, by contrast, focuses on how companies communicate their CSR commitments and how these signals are interpreted as credible, or not, by job seekers (Spence, 1973; Connelly et al., 2011).

Together, these frameworks explain both why CSR matters for organizations seeking to attract young professionals and how CSR messages influence perceptions of authenticity and employer image. In an international business context, where multinational corporations compete for talent across borders, these perspectives are relevant. Stakeholder Theory emphasizes the growing role of future employees as diverse and global stakeholders, while Signaling Theory sheds light on how CSR disclosures and reports function as signals in competitive labor markets.

The following subsections first outline the contribution of Stakeholder Theory to understanding CSR and employer attractiveness, and then turn to Signaling Theory to examine how CSR communication is received and evaluated.

2.3.1 Stakeholder Theory and the Importance of Young Professionals

Stakeholder Theory emphasizes that companies have responsibilities not only to shareholders but also to a wide range of stakeholders who are affected by or affect organizational activities, including employees, customers, suppliers, and communities (Freeman et al., 2007; Donaldson & Preston, 1995). Stakeholders are generally defined as those who hold legitimate claims based on cooperation and the sharing of risks and benefits (Phillips et al. 2003). The theory highlights that maintaining legitimacy requires organizations to balance diverse interests and address expectations that extend beyond profit maximization.

Young professionals have been identified as a stakeholder group with growing influence, driven by heightened expectations for fairness, sustainability, and ethical conduct. Their evaluations increasingly extend beyond salary or career opportunities and include assessments of whether corporate practices align with broader social and societal values (Aguinis & Glavas, 2019; Jones et al., 2014). Recent research further shows that CSR plays a central role in shaping how these young professionals form attachments to organizations and evaluate employer brands, as responsibility initiatives can strengthen feelings of identification and enhance perceptions of attractiveness (De Roeck & Maon, 2018).

In the context of International Business, Stakeholder Theory also underscores the complexity multinational corporations face. Companies operating across borders must respond to varying stakeholder expectations in different institutional environments while simultaneously building a coherent global employer brand (Peng et al. 2009). Addressing young professionals as stakeholders is, therefore, not only an ethical consideration but also a strategic necessity in a global labor market where talent mobility and competition are high.

From a theoretical perspective, Stakeholder Theory is useful for this thesis because it provides a lens for understanding why organizations incorporate CSR into their strategies

and how this influences employer attractiveness. By recognizing young professionals as legitimate stakeholders with normative claims, companies can enhance their legitimacy, strengthen their reputation, and build long-term sustainability through responsible practices.

2.3.2 Signaling Theory and the Communication of CSR

Signaling Theory, originally developed by Spence (1973) in the context of labor markets, explains how parties with asymmetric information communicate quality or intentions through observable signals. A signal is credible when it is costly to imitate, consistent over time, and difficult to fake, thereby reducing uncertainty for the receiver (Connelly et al. 2011). In organizational contexts, signaling theory has been widely applied to understand how companies communicate intangible qualities such as ethical values, sustainability commitments, or innovation capacity.

In the CSR domain, responsibility initiatives function as signals that companies use to communicate their values and legitimacy to stakeholders. Strong CSR engagement can signal that a company is forward-looking, trustworthy, and aligned with societal expectations. However, signaling theory also highlights the risks of weak or symbolic communication. If CSR signals are vague, inconsistent, or appear disconnected from core business practices, they may be dismissed as “cheap talk” or greenwashing (Delmas & Burbano, 2011; de Jong et al., 2020). This distinction between credible and non-credible signals is critical for understanding how CSR influences employer attractiveness.

For employees and job seekers, CSR signals are interpreted as indicators of organizational values and long-term orientation. A company that invests in transparent reporting, third-party verification, or long-term sustainability strategies sends stronger signals of authenticity than one that relies on general statements or vague marketing campaigns. Research has shown that credible and well-articulated CSR communication shapes employees’ reactions and can strengthen perceptions of employer attractiveness (Jones et al., 2014; Schaefer et al., 2020).

In the international business context, CSR signals face additional complexity. Multinational corporations must ensure that their CSR communication is credible not only in headquarters markets but also across subsidiaries operating in diverse institutional environments. A signal that resonates strongly in one context may be questioned or interpreted differently elsewhere, underscoring the importance of consistency and verification in global employer branding (Peng et al. 2009).

From a theoretical perspective, Signaling Theory is highly relevant for this thesis because it explains how young professionals evaluate the authenticity of CSR. It highlights that CSR is not only about what companies do but also about how credibly they communicate these actions. This provides a useful lens for analyzing employer attractiveness in a competitive and globalized labor market.

2.3.3 Integrating Stakeholder and Signaling Perspectives

Taken together, Stakeholder Theory and Signaling Theory provide a complementary framework for analyzing CSR and employer attractiveness. Stakeholder Theory explains why CSR matters: companies are expected to meet the needs and values of diverse stakeholder groups, including young professionals, to maintain legitimacy and competitiveness (Freeman et al., 2007; Donaldson & Preston, 1995). Signaling Theory, by contrast, explains how CSR matters: organizations communicate responsibility initiatives as signals, which job seekers interpret as indicators of values, ethical commitments, and long-term orientation (Spence, 1973; Connelly et al., 2011).

Authenticity emerges as the central link between these perspectives. Recent research further reinforces this conditional logic. Ong et al. (2024) show that CSR does not necessarily enhance employer attractiveness when responsibility efforts are perceived as externally oriented but insufficiently reflected in internal employee treatment. Their findings suggest that job seekers critically evaluate whether CSR directed toward society and the environment is matched by responsible practices toward employees, and when this alignment is lacking, CSR signals may lose credibility rather than strengthen

attraction. This indicates that authenticity is judged not only by consistency over time, but also by alignment between external commitments and internal practices.

From this integrated perspective, organizations must both align with prevailing stakeholder expectations of fairness, sustainability, and social responsibility and communicate these commitments through credible, consistent, and verifiable signals. Research shows that when CSR is perceived as authentic, it enhances employer image and organizational pride, while inauthentic or symbolic CSR risks reputational damage and diminished attractiveness (Delmas & Burbano, 2011; Jones et al., 2014; de Jong et al., 2020). Moreover, recent research challenges the assumption that CSR uniformly enhances employer attractiveness. Kim et al. (2024) demonstrate that when organizations exhibit inconsistent CSR behaviors, such as a strong CSR history followed by socially irresponsible actions, jobseekers may perceive CSR motives as inauthentic, leading to reduced organizational attractiveness. This negative effect is particularly pronounced among morally oriented jobseekers, who are more sensitive to perceived inconsistencies. Similarly, Wang et al. (2022) show that incongruent employer brand signals, where CSR messages are misaligned with other organizational signals, significantly undermine organizational attractiveness, especially in multinational contexts. Supporting this view, Turker et al. (2023) demonstrate that CSR authenticity plays a decisive role in organizational attractiveness by signaling the coherence of an organization's stated values and underlying ideology. Their findings suggest that stakeholders respond more positively when CSR is perceived as a genuine expression of organizational values rather than as a strategic communication tool.

In international business contexts, integrating these perspectives is particularly relevant. Multinational corporations face diverse, sometimes conflicting stakeholder demands across institutional environments while also needing to ensure that their CSR signals are coherent and credible globally (Peng et al. 2009). By combining Stakeholder and Signaling Theory, this thesis develops a holistic understanding of how CSR is shaped by stakeholder expectations and how young professionals assess its credibility in a global labor market.

This integrated framework provides the analytical foundation for the empirical analysis that follows. It allows for a multi-level interpretation of CSR, linking institutional expectations, stakeholder legitimacy, and the credibility of signals, to understand how responsibility influences employer attractiveness from the perspective of future professionals.

2.4 Summary of Literature and Theoretical Focus

This literature review has examined how corporate social responsibility (CSR) practices influence employer attractiveness, with a particular focus on young professionals in international business environments. The review demonstrates that authenticity has emerged as a central theme in how responsibility is evaluated and interpreted.

CSR has evolved from philanthropic side activities into a strategic element of corporate legitimacy and competitiveness (Carroll, 2015; Moczadlo, 2015). For young professionals, CSR now functions as a determinant of employer image and organizational pride, shaping whether companies are considered attractive workplaces (Jones et al., 2014). However, research also shows that CSR's impact on career decisions is conditional, influenced by economic context, individual values, and the credibility of corporate actions (Bauman & Skitka, 2012).

Three theoretical perspectives frame this study. Institutional Theory explains how regulative, normative, and cultural-cognitive pressures shape CSR practices and create expectations for corporate behavior across different contexts (Scott, 2014; Bondy et al., 2012). Stakeholder Theory emphasizes why CSR matters, highlighting the role of employees, particularly young professionals, as a critical stakeholder group whose expectations must be addressed for organizational legitimacy and competitiveness (Freeman, 1984; Jones et al., 2014). Signaling Theory clarifies how CSR matters, showing that responsibility initiatives signal corporate values and that credibility depends on whether these signals are perceived as authentic or symbolic (Spence, 1973; Connelly et al., 2011; Delmas & Burbano, 2011).

Integrating these perspectives provides a holistic framework for this thesis. Institutional Theory situates CSR within broader societal pressures, Stakeholder Theory underscores the centrality of employees as evaluators of corporate responsibility, and Signaling Theory explains how authenticity is judged in practice. In international business contexts, the combination of diverse stakeholder expectations and cross-border signaling challenges makes authenticity particularly complex and consequential for employer attractiveness (Peng et al. 2009).

This integrated framework provides the theoretical foundation for the empirical analysis that follows. It highlights why authenticity in CSR is decisive for young professionals' career evaluations and why companies competing in global labor markets must credibly embed responsibility into both strategy and communication.

3 Research Methodology

This chapter outlines the methodological approach used in this research. The purpose of this chapter is to explain and justify the research design, data collection, and analytical procedures employed in this study, as well as to discuss their suitability for addressing the research questions.

The study adopts an interpretivist stance, which assumes that reality is socially constructed and that individuals interpret the world through their experiences and interactions (Bryman & Bell, 2015). This perspective is appropriate for the research because the aim is not to measure CSR perceptions quantitatively but to understand how young professionals make sense of authenticity and responsibility in the context of employer attractiveness. An interpretivist approach allows for capturing these subjective meanings and the complexity of the social context in which they are embedded.

Consistent with this stance, the study employs a qualitative research design. A qualitative approach is particularly suitable for examining nuanced and context-specific phenomena such as CSR perceptions, where depth of understanding is prioritized over breadth or statistical generalization (Creswell & Poth, 2024). Semi-structured interviews were chosen as the primary method of data collection because they allow participants to articulate their perspectives in their own words while providing sufficient structure to ensure comparability across cases (Brinkmann & Kvale, 2018).

The data were analyzed using thematic analysis, a widely used qualitative research method for identifying, analyzing, and interpreting patterns across data (Braun & Clarke, 2006). Thematic analysis is well-suited to exploring how individuals describe and interpret CSR because it enables both inductive identification of themes emerging from the data and deductive linking of these themes to existing theory.

By adopting this methodological approach, the study seeks to produce rich and contextually grounded insights into how CSR authenticity influences employer attractiveness. The following sections elaborate on the research approach and

justification (3.1), data collection and participants (3.2), and data analysis (3.3), before addressing ethical considerations (3.4) and research quality (3.5).

3.1 Research Approach and Justification

This study follows an interpretivist qualitative research approach to explore how young professionals perceive the authenticity of corporate social responsibility (CSR) and how these perceptions influence their views on employer attractiveness. The interpretivist perspective assumes that reality is socially constructed and that individuals interpret phenomena through their lived experiences and social contexts (Bryman & Bell, 2015; Saunders et al., 2023). This orientation is particularly well-suited to the present topic, as it enables the exploration of meaning-making processes in relation to CSR and career evaluations.

A qualitative research design was chosen because it allows for the generation of rich, in-depth insights into how CSR is evaluated and experienced by individuals. Rather than aiming for generalization, the objective is to capture the complexity of perspectives shaped by educational, generational, and institutional influences. Qualitative approaches are especially appropriate for studies seeking to understand subjective experiences, as they provide flexibility to identify themes that may not have been anticipated beforehand (Creswell & Poth, 2024).

Within this framework, semi-structured interviews were selected as the primary method of data collection. This approach balances structure with openness, ensuring comparability across cases while allowing participants to elaborate freely on their experiences and perspectives (Brinkmann & Kvale, 2018). It is particularly effective for research questions focused on perceptions and authenticity, as it enables respondents to articulate how they interpret and evaluate CSR in their own terms.

Overall, the interpretivist qualitative approach is justified as the most appropriate means to address the research questions of this thesis. By focusing on subjective meaning-making, it provides the methodological foundation for capturing how young

professionals evaluate CSR authenticity and how these evaluations shape perceptions of employer attractiveness.

3.2 Data Collection and Participants

To answer the research questions, empirical data were collected from young professionals through qualitative semi-structured interviews. This section explains how the data were collected, the structure of the interview guide, the criteria for participant selection, and the rationale for the chosen sample. The goal is to provide transparency regarding the process by which the empirical material was generated and to demonstrate the alignment between the data collection strategy and the research objectives.

3.2.1 Data Collection Method

Data for this study were collected through qualitative semi-structured interviews. Semi-structured interviews were selected because they enable participants to express their perspectives in their own words while providing enough structure to ensure comparability across cases. This approach is particularly effective for interpretivist research, as it enables exploration of participants' subjective meanings and sense-making processes (Brinkmann & Kvale, 2018; Saunders et al., 2023).

Interviews were conducted online via Microsoft Teams, with each session lasting approximately 40 minutes. Conducting interviews online ensured accessibility for participants, who were simultaneously balancing full-time studies and professional responsibilities. Online interviewing also facilitated secure recording and accurate transcription of the discussions, thereby preserving the richness of the data (Gray et al., 2020).

The semi-structured format provided flexibility for follow-up questions, allowing participants to elaborate on their views and experiences while keeping the conversation aligned with the research objectives. This balance of structure and openness was essential for uncovering nuanced perspectives on complex themes such as CSR authenticity, organizational legitimacy, and employer attractiveness.

All interviews were recorded with participants' consent and subsequently transcribed verbatim. Transcripts were anonymized immediately after transcription to protect confidentiality and identifying details such as company names were removed. The anonymized transcripts formed the primary dataset for analysis.

3.2.2 Interview Guide

The interview guide was designed to ensure consistency across participants while allowing for flexibility in responses. Semi-structured interviews are typically guided by broad themes rather than rigid questions, allowing a balance between comparability, depth, and openness (Brinkmann & Kvale, 2018).

The themes for this study were derived from the research questions and theoretical framework. They included:

- Understanding and awareness of CSR
- Perceptions of CSR in practice (authentic vs. symbolic)
- Employer branding and CSR
- Institutional expectations and pressures
- Lived experience and career relevance

Each theme was operationalized into several open-ended questions and optional follow-up prompts, allowing participants to elaborate on their views and provide examples. The guide was consistent across interviews to ensure comparability, but the semi-structured format allowed for adapting questions to the flow of the conversation.

The full set of interview questions is presented in Appendix A.

3.2.3 Participants and Sampling Strategy

The study employed purposive sampling, a widely used qualitative research method for identifying participants who can provide rich, relevant insights into the phenomenon under investigation (Patton, 2015; Saunders et al., 2023). This approach ensured that participants were selected based on their ability to reflect on CSR in both academic and professional contexts.

The final sample consisted of eight participants who shared several key characteristics:

- All were female and of Finnish nationality.
- Age range: 23 to 27 years.
- Educational background: final-year Master's students in business-related programs.
- Professional context: employed in international companies alongside their studies.

Participants represented a range of industries, including auditing, banking, marketing, and business development. While these organizational contexts varied, the group was homogeneous in terms of educational background, generational cohort, and simultaneous exposure to academic and professional settings. This combination ensured comparability of perspectives while still allowing for variation in industry-specific experiences.

Recruitment was carried out through the researcher's academic network, which consisted primarily of fellow Master's-level business students within the same university context. This network provided access to individuals who met the predefined inclusion criteria, namely being final-year Master's students in business-related programs and simultaneously employed in international companies. Participants were not in a

dependent or supervisory relationship with the researcher, and participation was based solely on voluntary interest. Potential participants were contacted individually, informed about the purpose of the study and its ethical principles, and invited to participate if they fulfilled the criteria. All participants provided informed consent prior to the interviews.

The relatively small and homogeneous sample is appropriate for an interpretivist qualitative study. The aim was not to achieve statistical generalization but to gain an in-depth understanding of how CSR is interpreted by a clearly defined group of young professionals. Guest et al. (2006) suggest that thematic saturation is typically reached with 6–12 interviews, supporting the adequacy of the chosen sample size for this study.

3.3 Data Analysis

The data were analyzed using thematic analysis, a flexible method for identifying, analyzing, and reporting patterns across qualitative data (Braun & Clarke, 2006). Thematic analysis was chosen because it is well-suited for interpretivist research, enabling both inductive insights emerging from the data and deductive connections to existing theoretical frameworks (Nowell et al., 2017).

The analysis followed Braun and Clarke’s (2006) six-phase process:

1. Familiarization with the data: All interviews were transcribed verbatim immediately after each session. The transcripts were carefully reviewed several times to ensure accuracy and to allow the researcher to become deeply familiar with the content.
2. Generating initial codes: Each transcript was read systematically, and meaningful segments of text were highlighted and coded. Codes captured specific ideas, such as “CSR as baseline,” “authentic vs. forced CSR,” or “career decisions shaped by values.” This step was carried out manually to maintain closeness to the data.
3. Searching for themes: The codes were then organized into broader categories that represented recurring patterns across participants. For example, codes

relating to skepticism, greenwashing, and reporting credibility were grouped under the broader theme of “Authenticity of CSR.”

4. Reviewing themes: Potential themes were assessed against both the coded extracts and the entire dataset. Some themes were merged (e.g., “education” and “generational perspectives”) while others were refined for clarity.
5. Defining and naming themes: Each theme was clearly defined by its scope and focus. This stage ensured that the themes captured both the richness of participants’ perspectives and their relevance to the research questions.
6. Producing the report: The final themes were detailed in the Findings chapter, supported by illustrative quotes from participants. Themes were interpreted in relation to Institutional, Stakeholder, and Signaling Theory, linking empirical insights with theoretical perspectives.

Thematic analysis was particularly appropriate for this study because it enabled the exploration of young professionals’ nuanced perspectives on CSR authenticity and employer attractiveness. It also allowed flexibility to capture unanticipated insights while remaining guided by the theoretical framework.

3.4 Ethical Considerations

Ethical considerations were central to the design and implementation of this study. The research followed established guidelines for qualitative research ethics, with particular attention to informed consent, confidentiality, anonymity, and the secure handling of data (Saunders et al., 2023).

All participants were informed in advance of the study's purpose, the voluntary nature of their participation, and their right to withdraw at any time without consequences. Written consent was obtained prior to each interview, and verbal consent was confirmed at the start of the session.

To protect participants' privacy, all interviews were anonymized during transcription. Identifying details, such as the names of individuals, companies, or brands, were removed. Each participant was assigned a unique code (P1–P8), which is used throughout the findings to protect anonymity while maintaining clarity and transparency.

Interviews were recorded with participants' permission and securely stored in password-protected files accessible only to the researcher. Transcripts and related files were handled in compliance with university data management policies to safeguard personal information.

As the researcher shared similar demographic and educational characteristics with the participants, reflexivity was important to mitigate potential bias. While this positionality may have facilitated rapport and openness during interviews, steps were taken to remain critically self-aware and to avoid projecting personal assumptions onto the data.

It is also important to mention that AI-based tools were used in a limited and supportive role during the research process, primarily to assist with language refinement, structural clarity, and iterative drafting of the text. All theoretical interpretations, data analysis, coding, and conclusions were conducted by the researcher. No AI tools were used in the collection, transcription, or analysis of interview data. The use of AI did not replace critical academic judgment but served as a supplementary aid to improve clarity and coherence.

By addressing these ethical considerations, the study ensured that participants' rights and privacy were respected throughout the research process. These measures also enhanced the trustworthiness and credibility of the findings.

3.5 Research Quality

In qualitative research, the quality of the study is typically evaluated in terms of trustworthiness, which includes credibility, transferability, dependability, and confirmability (Nowell et al., 2017). These criteria provide a framework for ensuring that

the findings are both rigorous and ethically grounded while remaining sensitive to the interpretive nature of the research.

Credibility refers to the accuracy with which the findings represent participants' views. In this study, credibility was enhanced by collecting detailed data through semi-structured interviews, which allowed participants to elaborate freely on their perspectives. Prolonged engagement with the data through transcription, coding, and iterative analysis also helped ensure that the identified themes accurately reflected participants' accounts (Nowell et al., 2017). Direct quotations are presented in the Findings chapter to further demonstrate the link between data and interpretations.

Transferability concerns the extent to which findings may be applicable in other contexts. While this study does not aim for statistical generalization, it provides thick descriptions of participants' backgrounds and the institutional context of Finland. This enables readers to assess the relevance of the findings to other settings, particularly those involving young professionals in similar educational and international business contexts (Bryman & Bell, 2015).

Dependability emphasizes consistency and transparency in the research process. To support dependability, the methodology has been documented in detail, including the rationale for the chosen research design, the data collection process, and the steps of thematic analysis. This allows others to understand how conclusions were reached and ensures that the study could be repeated in a similar context with comparable results (Saunders et al., 2023).

Confirmability addresses the extent to which findings are shaped by participants' views rather than by the researcher's bias. Reflexivity was applied throughout the process, acknowledging the researcher's positionality as a young professional with a demographic profile similar to the participants'. While this facilitated rapport, steps were taken to remain critically self-aware during coding and theme development. The use of verbatim transcripts and direct quotations further ensured that interpretations remained grounded in the data.

Overall, by applying the criteria of credibility, transferability, dependability, and confirmability, this study sought to ensure a rigorous and trustworthy research process. These measures strengthen confidence in the findings and their contribution to understanding how CSR authenticity shapes employer attractiveness from the perspective of young professionals.

In summary, this chapter has outlined the methodological approach adopted to explore how young professionals perceive the authenticity of CSR and how these perceptions influence employer attractiveness. Guided by an interpretivist stance, a qualitative research design was employed, using semi-structured interviews with eight final-year business students working in international companies. Thematic analysis provided a systematic yet flexible means of identifying patterns across the data, while ethical procedures and quality criteria were carefully observed to ensure trustworthiness. Together, these methodological choices establish a solid foundation for the empirical analysis presented in the following chapter.

4 Empirical Findings

This chapter presents the study's empirical findings. The findings are based on eight semi-structured interviews with young business professionals. The analysis uses the methodology's thematic approach. This allows patterns to emerge from the data while remaining connected to the theoretical framework. Five overarching themes were identified: (1) authenticity as a threshold for credible CSR, (2) the conditional role of CSR in employer attractiveness, (3) the diversity of CSR value priorities, (4) institutional and generational influences on CSR perceptions, and (5) the role of reporting and verification in assessing credibility.

These themes structure the following sections. Each theme starts with participants' perspectives and includes anonymized quotes. Together, these show how young professionals see CSR and how these views influence their perceptions of employers.

4.1 Authenticity vs. Performative CSR

A dominant pattern across the eight interviews is how young professionals distinguish between authentic CSR and performative CSR. Across the interviews, most participants (P1, P2, P4, P6–P8) described authenticity as something that must be earned. It was understood as something demonstrated over time, embedded in daily operations, supported by transparent reporting, and reflected through both achievements and acknowledged shortcomings. Crucially, all participants emphasized that authenticity must be verifiable, not merely stated.

By contrast, performative CSR was linked to vague slogans and polished marketing campaigns with little substance. Several participants also pointed to misalignment between a company's core business and its sustainability claims as a key signal of inauthenticity. Although they used different heuristics, such as numerical evidence, third-party verification, the absence of scandals, employees' behavior, and day-to-day practices, their underlying reasoning was similar. Across all eight interviews, CSR was seen as credible only when actions and communication consistently aligned. In this sense,

participants emphasized that companies needed to genuinely “mean it” rather than merely “say it.”

4.1.1 What “authentic” looks like: integration, longevity, and openness

Across the interviews, several participants emphasized that authenticity requires CSR to be integrated into the core of the business rather than treated as an add-on. One participant summarized this view by stating: “It’s real when it’s in everything you do… and you can admit you’re not perfect” (P1, interview, May 2025). Most participants valued honesty about shortcomings as a key indicator of credibility. They did not expect perfect results, but rather transparent communication about progress and limitations.

Another participant described credibility primarily as a matter of consistency over time. CSR was perceived as more trustworthy when a company demonstrated “a long-term plan and no scandals” (P2, interview, May 2025). These comments show that authenticity is judged more by a company’s track record, coherence, and transparency than by isolated initiatives.

Several participants also saw authenticity in everyday work practices. For example, inclusivity in recruitment or daily interactions showed that responsibility was lived, not just displayed (P4, interview, May 2025). In short, participants judged authenticity by the “texture” of organizational life as much as by communication campaigns.

4.1.2 Evidence beats slogans: metrics, details, and concrete actions

A second strong theme across interviews was the demand for evidence. Several participants said concrete, measurable information was the baseline for believing CSR claims. One said, “If there aren’t specific actions or numbers, that’s a red flag” (P6, interview, May 2025). Another participant linked credibility to “the actual numbers,” like targets and current performance, not just general statements (P7, interview, May 2025).

Across the interviews, participants contrasted detailed reporting with what they referred to as “broad storytelling,” which they viewed as superficial.

Participants also applied this “evidence rule” to the style and timing of communication. Several preferred consistency, not one-off bursts of CSR messaging. One participant argued for year-round transparency, saying companies should “tell about things… continuously” instead of only during recruitment campaigns (P4, interview, May 2025). This desire for ongoing disclosure suggests authenticity is seen as a process, demonstrated over time.

4.1.3 Red flags: vagueness, contradictions, and contested industries

Across the interviews, several participants expressed strong sensitivity to vague language in CSR communication. One participant described performative CSR as “general sentences without concrete action” (P5, interview, May 2025), and others articulated similar concerns. Generic claims without clear specifics were interpreted as signals that communication outweighed actual practices.

Another frequently mentioned red flag concerned contradictions, particularly when a company’s core business did not align with its sustainability messaging. Fast-fashion brands such as H&M were often cited as examples where communication was perceived to run ahead of substantive change. One participant stated that “H&M markets sustainability but leaves out critical info” (P3, interview, May 2025), while another described “Amazon, Nestlé, and H&M” as examples of disingenuous CSR (P1, interview, May 2025). In industrial contexts, participants noted similar tensions in relation to the oil and gas sector. One participant questioned whether selling “sustainable” products into oil and gas value chains could be genuinely sustainable (P7, interview, May 2025). Taken together, these comments indicate that participants actively assessed the fit between sustainability narratives and underlying business models; when misalignment was perceived, trust eroded quickly.

A third red flag was geographic inconsistency. Several participants expressed concern when multinational companies appeared to uphold strong CSR standards in one country but different practices elsewhere. One participant captured this uncertainty by noting: “Here in Finland, I feel like it's a dream company, but somewhere else… I don’t know” (P4, interview, May 2025). Inconsistency across countries made it harder to trust authenticity.

4.1.4 Verification matters: reporting, assurance, and “proof”

Beyond numbers, many participants saw third-party assurance as crucial for credibility. One said CSR reporting “reviewed by ESG or audit teams” increased her trust (P8, interview, May 2025). Another valued company, like Kesko, which has reported voluntarily for years, she saw longevity and external scrutiny as proof of commitment, not just compliance (P6, interview, May 2025). Across the interviews, participants described audit and assurance as a practical heuristic: reporting that is externally reviewed and costly to produce was perceived as harder to fake and therefore more credible.

Trust in verified information also shaped how participants reacted to silence or missing data. When companies failed to disclose methods, boundaries, or trade-offs, several participants suspected that management might be concealing uncomfortable facts. By contrast, when companies openly acknowledged constraints or slow progress, participants interpreted such transparency, “admitting you’re not perfect”, as a signal of honesty and rewarded it with higher trust (P1, interview, May 2025).

4.1.5 Heuristics used to judge authenticity in practice

Across the interviews, almost all participants described using a set of practical heuristics to assess whether CSR claims were authentic in practice. At least five recurring evaluative cues emerged from the cross-case analysis:

1. Numbers-first:

   Does the company provide specific metrics, baselines, and targets (e.g., emissions, wage equity, safety rates)?

   (P7; P6)

2. Assurance and verification:

   Are CSR reports reviewed by independent parties such as ESG or audit teams?

   (P8; P6)

3. Absence of contradictions and scandals over time:

   Do actions align with the company's core business and public commitments?

   (P2; P1; P3)

4. Employee embodiment:

   Do employees inside the organization appear to "live" the stated values, for example, through inclusive and responsible day-to-day behavior?

   (P4)

5. Continuous communication:

   Is transparency sustained year-round, rather than limited to recruitment periods or PR-driven cycles?

   (P4)

These heuristics were not used in isolation. Most participants often applied several simultaneously when evaluating a company's credibility. Importantly, even a strong positive cue, such as third-party assurance, could be outweighed by a negative signal, such as a conflicting business model. Across the interviews, almost all participants described assessing authenticity from multiple angles before extending trust.

4.1.6 Boundary conditions: "forced" CSR, economics, and context

Not all participants saw CSR momentum as purely intrinsic. One participant described CSR as "a little bit forced," driven by media attention, stakeholder expectations, and policy pressure. She also emphasized that responsibility must remain economically viable, stating that "it's not worth being sustainable if we go to bankruptcy" (P7,

interview, May 2025). This perspective highlights a boundary condition identified in the interviews: for some participants, authenticity is located at the intersection of sincere intent and economic realism. In this sense, authentic CSR does not imply ignoring profit considerations but rather being transparent about trade-offs and pursuing responsibility in ways that align with the core business.

Context also mattered. Several participants implicitly compared Finland's institutional environment, often described as trustworthy, to contexts abroad. For instance, one participant noted she would scrutinize CSR claims "so much more" if applying for a job in China, whereas in Finland she trusts the system more (P7, interview, May 2025). This suggests that authenticity thresholds are context-sensitive: strong institutions lower the verification burden, whereas weaker or unfamiliar contexts raise it.

Finally, contested sectors created persistent ambiguity. One participant working in the oil and gas industry raised the dilemma of selling "sustainable" products into carbon-intensive value chains (P7, interview, May 2025). Participants diverged on whether "doing the best you can in a hard-to-abate sector" counts as authentic. Some viewed this as pragmatic progress; others saw it as a structural contradiction. This tension reappears later when participants weigh CSR against their career choices.

4.1.7 From authenticity to employer image

Because authenticity functions as the primary lens through which participants interpreted CSR, it directly shaped how employers were evaluated. When responsibility was perceived as "lived" and demonstrable, several participants described feelings of pride and trust; when it appeared vague or contradictory, they reported distancing themselves from such employers. Some participants used authenticity as a strict exclusionary filter, avoiding companies associated with reputational red flags, while others treated it as a tie-breaker when employment opportunities were otherwise comparable (further developed in Section 4.2). Across the interviews, credibility emerged as the connective thread: participants expressed a desire to believe that the

companies they join follow through on their claims and described seeking multiple, consistent signals before extending trust.

Based on the cross-case analysis, the interviews converged on a practical understanding of authentic CSR as CSR that is:

- Integrated into the core business model and everyday work
- Consistent over time and across geographies
- Transparent about goals, baselines, and trade-offs
- Verified through third-party assurance or other costly, credibility-enhancing actions
- Embodied by employees and organizational routines rather than limited to communications

Conversely, performative CSR is recognized through vagueness, misalignment with the company's profit engine, geographical double standards, and campaign-driven communication that lacks metrics or continuity. Across the interviews, participants described applying an increasingly high credibility threshold: having a CSR strategy or webpage was no longer viewed as sufficient. Instead, several participants emphasized the importance of evidence, external assurance, and alignment between rhetoric and day-to-day practice. When institutional environments were perceived as trustworthy (e.g., Finland), participants relied more heavily on systemic safeguards; in weaker or unfamiliar contexts, they reported raising the bar and demanding more proof. In contested sectors, some participants accepted incremental progress as pragmatic, whereas others perceived an inherent structural mismatch that was difficult to reconcile.

Taken together, this theme - how authenticity is assessed and why it matters - provides the foundation for the next section on CSR and employer attractiveness. In short, the more convincingly a company clears this authenticity threshold, the more likely young professionals are to view it as a desirable employer.

4.2 CSR and Employer Attractiveness

The interviews indicate that CSR influences how young professionals evaluate employers, but in a complex and conditional manner. Rather than viewing CSR as the sole driver of employer attractiveness, most participants positioned it as one factor among several, with its significance shaped by personal values, contextual factors, and above all, perceptions of authenticity (P2, P3, P5). CSR, therefore, operates less as a universal “ticket to attractiveness” and more as a multifunctional filter: it can exclude employers with reputational red flags, differentiate between otherwise similar opportunities, or reinforce an employer’s appeal when other conditions are favorable.

4.2.1 CSR as a minimum threshold and avoidance filter

Across the interviews, most participants indicated that weak CSR practices could make a company unattractive, regardless of other benefits. One participant stated explicitly that she would not work for companies such as Amazon, Nestlé, or fossil fuel firms due to their reputational controversies, noting that she “wouldn’t work for companies with bad CSR reputations” (P1, interview, May 2025). Similarly, another participant explained that she would not feel proud working for an organization she perceived as unsustainable, emphasizing that poor CSR undermined her willingness to associate with an employer (P6, interview, May 2025).

This dynamic suggests that CSR functions less as an additional “perk” and more as a baseline threshold for legitimacy. Once a company falls below that threshold, other attractive features such as salary, international opportunities, or training programs lose much of their persuasive power. In practice, CSR operates as a negative filter: it may not always secure talent on its own, but the absence or weakness of responsible practices can decisively repel it.

4.2.2 CSR as a tie-breaker in competitive offers

When CSR does not function as an exclusionary factor, it can instead serve as a differentiator. Several participants explained that, if presented with two otherwise similar offers, they would choose the employer with stronger CSR. One participant noted: "Right now, the job market is hard, so CSR is not my top priority… but if I had multiple offers, I would choose the company with stronger CSR" (P2, interview, May 2025). Another explained that she would prefer "the firm that proves equality and sustainability" if faced with two equal offers (P5, interview, May 2025).

This suggests that CSR becomes a decisive variable once other key factors, such as salary, position, and location, are comparable. In this sense, CSR acts as a tie-breaker, tipping the balance toward companies that align more closely with participants' values. Notably, even participants who did not view CSR as their primary concern still acknowledged its importance in comparative choices, underscoring its conditional but meaningful relevance.

4.2.3 Economic pressures and pragmatic compromises

Another important theme concerned the influence of the economic climate on how CSR was weighed in employer evaluation. Across the interviews, several participants acknowledged that in a challenging job market they might temporarily deprioritize CSR considerations in order to secure employment. One participant described this tension candidly: "In this economic situation… it affects less because there are not so many options. But when I have more opportunities, it's going to weigh more" (P5, interview, May 2025).

Taken together, these accounts suggest a situational hierarchy in decision-making. In periods of economic uncertainty, practical considerations such as job security, salary, and opportunities for advancement were described as taking precedence over normative concerns such as CSR. However, participants also emphasized that this compromise was temporary. When market conditions improve and alternative options become available,

CSR was described as regaining importance and shaping how employers are differentiated. This pattern highlights the conditional and context-dependent nature of CSR's influence: its salience rises and falls in response to broader economic and labor market conditions.

4.2.4 Divergent weightings: CSR as central vs. peripheral

Not all participants assigned the same weight to CSR. For some, CSR was closely tied to their professional identity. One participant explained: "Work is a big part of who I am, so I need to align with an employer's CSR values" (P5, interview, May 2025). Here, CSR functions not only as an evaluation criterion but as a matter of personal authenticity and identity alignment.

By contrast, another participant expressed a more pragmatic stance: "CSR doesn't affect me much, salary and benefits matter more" (P3, interview, May 2025). Her view highlights a prioritization of immediate, tangible benefits over broader normative concerns. This divergence illustrates that, while CSR is widely acknowledged as relevant, its relative weight differs across individuals. Factors such as financial security, confidence in employability, and personal value priorities shaped how much importance CSR ultimately held in employer evaluation.

4.2.5 CSR and the emotional dimension of pride

Beyond pragmatic decision-making, CSR was also linked to the emotional side of employment: specifically, whether participants felt they could be proud of their employer. One participant noted that she "wouldn't feel proud working for a company that isn't sustainable" (P6, interview, May 2025), and several others expressed similar sentiments. For these participants, CSR contributed to a sense of moral legitimacy and to the perceived meaning of their work.

This emphasis on pride indicates that CSR affects not only initial employer attraction but also long-term retention. Participants implied that alignment between personal values

and organizational practices may foster stronger affective commitment, whereas perceived irresponsibility could lead to disengagement over time. For young professionals, CSR was therefore described not only as a factor in choosing an employer but also as relevant for sustaining a sense of identification with that employer once employed.

4.2.6 Contextual nuance: domestic vs. international settings

Across the interviews, several participants raised concerns about the geographic consistency of CSR practices. One participant noted that while a company might appear ideal in Finland, uncertainty emerged regarding how its values and practices translate abroad: “Here in Finland, I feel like it’s a dream company, but somewhere else… I don’t know” (P4, interview, May 2025). This observation introduces an international dimension to employer attractiveness. Companies were not evaluated solely on their domestic reputation but also on whether their values and behaviors were perceived as consistent across subsidiaries and markets. For globally oriented young professionals, perceived inconsistencies between headquarters and international operations were described as significantly undermining employer appeal.

4.2.7 Interim synthesis

Taken together, the interviews indicate that CSR operates in multiple ways when young professionals evaluate employers. Based on the cross-case analysis, CSR was described as functioning:

- As a minimum threshold, where poor CSR reputations can disqualify a firm outright.
- As a tie-breaker, differentiating between otherwise similar offers.
- As a conditional factor, whose weight rises in stable economic conditions but diminishes under labor market pressure.

- As an emotional dimension, shaping whether employees feel pride and legitimacy in their roles.
- As a consistency check, especially for global employers whose practices must align across geographies.

This synthesis highlights both convergence and divergence in how CSR is assessed. Most participants expected at least a baseline level of credible CSR, and several described it as a key condition for feeling pride in their employment. At the same time, the salience of CSR varied across individuals: for some, it functioned as a non-negotiable identity factor, while for others it played a more secondary and context-dependent role.

From the perspective of the empirical findings, CSR alone was not described as sufficient to guarantee employer attractiveness. However, participants consistently indicated that failing to meet expectations of authenticity, transparency, and geographic consistency carried reputational risks. In competitive labor markets, authentic CSR was described as strengthening the employer value proposition, whereas performative CSR or inconsistencies across regions were perceived as undermining it.

4.3 Value Priorities Among Young Professionals

The interviews revealed not only that young professionals expect companies to engage in CSR, but also that they prioritize certain aspects of responsibility more strongly than others. While all participants described CSR as multidimensional, their responses demonstrated different emphases depending on personal values, experiences, and career outlooks. This diversity in priorities is analytically significant, as it highlights that CSR is not interpreted uniformly; instead, individuals gravitate toward particular themes such as equality, environmental responsibility, or employee well-being.

4.3.1 Equality, diversity, and fairness as central concerns

Across the interviews, several participants primarily understood CSR through the lens of social justice, equality, and fair treatment in the workplace. One participant stressed that CSR meant ensuring equal wages and respectful treatment regardless of gender or minority status, explaining: “I get a really bad feeling if I don’t get the feeling that they, for example, value women and men as exactly the same” (P5, interview, May 2025). Another emphasized women’s rights and leadership opportunities as key indicators of responsibility, noting that gender equality was not only a societal issue but a decisive factor in how she evaluates employers (P1, interview, May 2025).

This perspective underscores that, for some young professionals, CSR is not primarily about distant environmental or philanthropic projects but about concrete fairness in everyday work life. Participants who emphasized equality and diversity described these issues as fundamental to trust, motivation, and legitimacy at work. From their perspective, CSR that failed to address equality and fair treatment was viewed as incompatible with their expectations as future employees.

4.3.2 Environmental sustainability as a top priority

In contrast, other participants prioritized environmental sustainability above social dimensions of CSR. One participant articulated this most explicitly, stating: “Environmental aspects are the most important for me… I don’t value the other things as much as that one” (P8, interview, May 2025). She explained that environmental impacts were easier to measure and monitor through sustainability reporting, making them more visible and, in her view, more credible than less quantifiable social issues.

This emphasis on the environment reflects a more systemic and long-term orientation. Participants like P8 viewed climate change and biodiversity loss as existential issues, and they expected companies to demonstrate verifiable progress in reducing emissions, protecting ecosystems, and committing to circular economy models. While equality and

fairness were not dismissed, they were overshadowed by environmental concerns, which were seen as the most pressing and measurable areas of responsibility.

4.3.3 Employee well-being and workplace safety

Another cluster of priorities centered on employee well-being, safety, and humane working conditions. One participant emphasized this perspective strongly, explaining that what mattered most to her was a company that “cares about its workers and creates a safe and healthy place to work” (P6, interview, May 2025). She also pointed to perceived contradictions in industries such as consulting, where firms promote work–life balance but remain unwilling to disclose actual working hours publicly. For her, such inconsistencies raised doubts about whether employee well-being was genuinely prioritized or merely part of external branding.

This view broadens CSR beyond traditional environmental or diversity metrics and links it directly to the daily employee experience. For young professionals like P6, responsibility is measured not only by how companies treat society and the environment, but also by how they treat their own employees. When work–life balance, safety, or mental health were perceived as neglected, CSR messages were described as losing credibility, regardless of external campaigns or formal commitments.

4.3.4 Balancing multiple pillars: the “portfolio” view

While some participants clearly elevated one CSR dimension above others, several emphasized that responsibility should be understood holistically. One participant explained: “You can’t just do one thing good and then other things really bad… if you want to say you’re CSR aware, you have to take care of each of those areas” (P6, interview, May 2025). This reflects a “portfolio” view of CSR, in which credibility depends on balanced attention to environmental, social, and governance issues.

For participants expressing this perspective, selective responsibility - such as excelling in environmental performance while neglecting diversity - was considered insufficient. Authentic CSR was described as requiring coherence across multiple dimensions, with shortcomings in one area capable of undermining achievements in another. This view reinforces the idea that young professionals attend not only to the specific CSR issues they personally prioritize, but also to the internal balance and consistency of a company's overall responsibility portfolio.

4.3.5 Sources of values: upbringing, education, and work experience

Participants also reflected on the origins of their CSR-related values. One participant described her family background and upbringing as shaping her strong emphasis on fairness and women's rights, which was later reinforced through education and peer discussions (P1, interview, May 2025). Another noted that while formal education introduced concepts such as CSR and ESG, her prioritization of equality stemmed primarily from lived experiences as a woman in society (P5, interview, May 2025). In contrast, a third participant emphasized how education and regulatory frameworks reinforced her environmental priorities, citing EU reporting directives as shaping her view of sustainability as the most salient CSR dimension (P8, interview, May 2025).

These reflections show that young professionals' CSR priorities are not randomly distributed but are socially constructed through family backgrounds, gendered experiences, educational exposure, and early work life. Rather than emerging uniformly, different CSR orientations appear to develop through distinct constellations of personal and institutional influences. This helps explain why some participants gravitated toward equality-related issues, while others prioritized environmental sustainability.

4.3.6 Points of convergence and divergence

While participants prioritized different CSR issues, there were clear points of convergence. Most agreed that equality, environmental responsibility, and transparency are all important, even if weighted differently. Divergence appeared in which theme participants considered most decisive:

- Equality and fairness were non-negotiable for P5 and P1.
- Environmental performance dominated P8's evaluation.
- Employee well-being and work–life balance stood out most strongly for P6.
- Some participants, such as P2 and P3, described valuing a mix of factors while placing comparatively less emphasis on CSR than on economic or career-related considerations..

This variation illustrates that young professionals do not evaluate CSR in a uniform way. For employers, this implies the need to navigate a spectrum of expectations, balancing environmental sustainability, social justice, and workplace well-being rather than assuming a single dominant CSR priority among young talent.

4.3.7 Interim synthesis

The interviews suggest that young professionals share a general expectation that companies should act responsibly, but differ in which CSR themes they prioritize most strongly. For some participants, equality and fairness were central in determining whether a workplace felt legitimate; for others, environmental sustainability served as the primary test of responsibility. A further group emphasized employee well-being as the most tangible and relevant dimension of CSR. In addition, a small number of participants adopted a portfolio perspective, arguing that CSR credibility requires balanced attention across multiple pillars rather than selective excellence in a single area.

This diversity is critical for understanding CSR's role in employer attractiveness. While CSR in general was described as strengthening an employer's image, the specific content of CSR that mattered most varied across individuals. Participants suggested that employers who neglect equality risk alienating those for whom fairness is central, while those who downplay environmental commitments may lose credibility among environmentally oriented candidates. Similarly, ignoring employee well-being was described as undermining appeal among those who prioritize humane working conditions.

In conclusion, CSR values among young professionals were described as plural and context-dependent, shaped by upbringing, education, and early work experiences. The interviews suggest that employers should avoid adopting a one-dimensional CSR focus and instead ensure credibility across several domains. For young professionals, CSR was not only about which issues were prioritized, but also about whether the overall responsibility portfolio appeared coherent, balanced, and aligned with everyday organizational practices.

4.4 Institutional & Generational Drivers

While authenticity and individual values strongly shaped participants' perceptions of CSR, another prominent theme concerned the influence of institutional pressures and generational expectations. Across the interviews, several participants emphasized that CSR is not only a matter of corporate choice but is embedded within broader systems such as regulation, education, media discourse, and peer norms (e.g., P2, P5, P8). They also contrasted their own generation's views with those of older cohorts, describing themselves as more educated, more demanding, and less willing to accept minimal responsibility efforts.

Together, these insights underscore that perceptions of CSR are not formed in isolation; instead, they are shaped through institutional contexts and generational socialization processes. For young professionals, CSR expectations are reinforced by the

environments in which they study, work, and interact, creating a shared, but not uniform, set of assumptions about what responsible corporate behavior should look like.

4.4.1 Regulatory and policy pressures

Several participants highlighted the growing role of governmental and supranational regulation in shaping CSR practices. One participant was particularly explicit, explaining that companies increasingly engage in CSR because of legal obligations such as EU sustainability reporting directives: “The government is expecting that… in most cases, companies do it because they have to” (P8, interview, May 2025). Another similarly described CSR as “a little bit forced,” noting that external expectations from the EU, UN, and investors push companies to act (P2, interview, May 2025).

These accounts suggest that CSR was not perceived as entirely voluntary. Participants described legal compliance and policy frameworks as baseline mechanisms that hold companies accountable and create a more level playing field across industries. At the same time, several participants indicated that firms motivated solely by compliance were viewed as less authentic, whereas those that went beyond regulatory requirements were interpreted as demonstrating a more genuine commitment to responsibility.

4.4.2 Educational institutions as norm-setters

Another strong institutional influence identified across the interviews was university education. Several participants explained that their first exposure to CSR occurred through coursework. For example, one participant noted that during her exchange in Spain, CSR was embedded in nearly every subject, whereas in Finland it was concentrated in specific responsibility-related courses (P3, interview, May 2025). This comparison illustrates how educational settings frame CSR awareness differently depending on national and institutional contexts.

Multiple participants described university courses as legitimizing CSR as a serious business topic and providing the conceptual vocabulary needed to analyze it critically. However, several also emphasized that education alone was insufficient; CSR-related values were described as being reinforced or challenged in workplaces, peer groups, and family environments. Still, the fact that all participants had encountered CSR during their studies suggests that universities play a central role in shaping normative expectations about what responsible business should look like.

4.4.3 Media, public discourse, and peer pressure

Media and public narratives were also identified as influential drivers of CSR perceptions. One participant remarked that “if there were a person who wouldn’t care about these things in my friend group, university, or workplace, I think they would be challenged” (P5, interview, May 2025). This reflects a form of peer enforcement, whereby CSR was described as not only taught in formal settings but also socially monitored, particularly in highly educated environments where responsibility was perceived as a shared norm.

Participants also pointed to the influence of media cycles and public scandals on how companies are evaluated. When firms were exposed for greenwashing or labor rights violations, participants described such reputational shocks as reverberating within their peer networks and shaping trust. These accounts indicate that young professionals did not evaluate CSR solely through corporate communication, but also through external validation and public critique, which played a central role in assessments of legitimacy.

4.4.4 Family and upbringing as socialization agents

Beyond formal institutions, several participants traced the origins of their CSR-related values to family upbringing. One participant emphasized that her strong views on women’s rights and equality originated in her family environment and were later reinforced through education and peer discussions (P1, interview, May 2025). Another

connected her emphasis on fairness to her lived experiences as a woman, noting that gender shaped her awareness of inequality (P5, interview, May 2025).

Taken together, these reflections suggest that CSR priorities were described as being partially socialized early in life and later contextualized through education, peers, and work experience. Family background and lived experiences appeared to form a foundation upon which later institutional influences built.

4.4.5 Generational comparisons: younger vs. older cohorts

Across all interviews, participants frequently compared their own generation with older cohorts. A dominant narrative was that younger professionals expect more from companies, whereas older generations were described as either less aware of CSR or more likely to view it as a cost rather than a value. One participant expressed this bluntly: “Older generations see CSR as cost; younger ones see it as important” (P3, interview, May 2025). Another added that older individuals often “don’t even get the point of the whole idea” beyond environmental issues (P8, interview, May 2025).

At the same time, participants acknowledged heterogeneity within older cohorts. One participant noted that education played a role, suggesting that older professionals with academic backgrounds may be more aware of CSR, while others remain narrowly focused on environmental concerns (P6, interview, May 2025). These accounts suggest that generational differences were not perceived as absolute but as shaped by exposure, education, and institutional context.

4.4.6 Generational shifts in the meaning of work

A particularly striking theme concerned how participants linked generational expectations to the meaning of work. One participant contrasted younger professionals’ ability to be “demanding” with her grandparents’ generation, who felt fortunate simply to have employment (P6, interview, May 2025). This comparison suggests that CSR

expectations were described as rising alongside broader economic security and labor market conditions. Participants characterized younger cohorts, having grown up with greater access to education and more diverse career options, as feeling more entitled to ask for alignment not only in terms of pay or benefits but also in ethical and environmental standards.

These observations highlight an important nuance: the rise of CSR expectations was described as being shaped not only by values but also by structural conditions. When basic economic security was not the dominant concern, participants indicated that employees could afford to prioritize value alignment and to use CSR as a meaningful criterion in evaluating employers.

4.4.7 Interim synthesis

Taken together, these findings suggest that perceptions of CSR were shaped by both institutional contexts and generational worldviews. Participants described institutions such as the EU, national governments, universities, and media as creating regulative and normative pressures that make CSR visible, measurable, and difficult for companies to ignore. Family background, upbringing, and personal experiences added another layer of value socialization, contributing to individual orientations toward themes such as equality, environmental responsibility, or employee well-being.

At the same time, generational comparisons revealed a shared self-understanding among young professionals. Participants commonly described themselves as more informed, more critical, and more demanding than earlier cohorts. This did not imply that older generations were viewed as disregarding CSR entirely; rather, participants consistently perceived a gap in awareness, scope, and urgency. Importantly, the expectations young professionals articulated were tied to their broader life circumstances. With higher levels of education and greater career mobility than previous generations, they felt empowered to expect more from employers, not only economically but also ethically.

In conclusion, institutional and generational forces were described as jointly raising the credibility threshold for CSR. Young professionals did not evaluate CSR in isolation but positioned it within regulatory frameworks, educational discourses, peer norms, and public scrutiny. This embeddedness helps explain why authenticity (Section 4.1) and employer attractiveness (Section 4.2) were judged so critically: participants assessed companies not only in terms of corporate behavior but also in light of the systemic expectations that defined what “responsible business” meant to their generation.

4.5 Reporting & Verification as Credibility Mechanisms

Although reporting and verification were not highlighted as frequently as authenticity, employer attractiveness, or generational expectations, they nevertheless emerged across several interviews as important mechanisms for evaluating CSR credibility. Participants emphasized that transparency involved more than making claims; it required substantiating them through data, long-term reporting, and independent review. Taken together, the interviews indicate that young professionals did not describe themselves as passive recipients of CSR messages. Instead, they actively sought evidence and relied on third-party assurance and structured reporting practices when assessing whether a company’s commitments were genuine.

4.5.1 The role of third-party audits and assurance

One participant emphasized repeatedly that her trust in CSR depended on external verification: “The only thing they could report and show their actual stats is through the reports that are checked through by ESG teams. I value the reports that have been reviewed by ESG or audit teams” (P8, interview, May 2025). For her, the presence of independent review distinguished credible CSR from marketing-oriented communication. In her account, external audits reduced the perceived risk that companies were exaggerating or selectively presenting sustainability achievements.

Another participant offered a complementary perspective by highlighting companies such as Kesko that had reported on sustainability voluntarily for many years, even before reporting became mandatory. She interpreted this consistency as an indicator of credibility, viewing long-term disclosure and external scrutiny as evidence of authentic commitment rather than mere compliance (P6, interview, May 2025). Across the interviews, participants described both third-party verification and voluntary, sustained reporting as practical heuristics when deciding whether to trust CSR claims.

4.5.2 Numbers, detail, and continuity as credibility cues

Beyond external assurance, participants stressed the importance of specificity in CSR reporting. General slogans were described as inadequate, whereas numbers, baselines, and clearly articulated targets were viewed as strong indicators of credibility. One participant explained: “If there aren’t specific actions or numbers, that’s a red flag” (P6, interview, May 2025). Another similarly emphasized that companies must provide measurable details to be taken seriously (P7, interview, May 2025).

These accounts suggest that participants applied an evidence-based lens when evaluating CSR communication. Vague statements were described as raising suspicions of greenwashing, while continuous and transparent reporting was interpreted as a sign of genuine responsibility. Importantly, continuity was viewed as being as important as content: one-off disclosures were perceived as far less trustworthy than sustained, year-over-year communication.

4.5.3 Reporting as both assurance and limitation

While participants described reporting as an essential element of CSR credibility, they also acknowledged its limitations. One participant cautioned that companies’ own websites cannot be fully trusted because “they can write whatever they want” (P8, interview, May 2025). This account illustrates a tension identified across the interviews:

although reporting and third-party assurance were described as enhancing credibility, participants remained aware of the possibility of manipulation or selective disclosure.

In this sense, CSR reports were valued but not taken at face value. Participants described reporting as one credibility signal among several, which needed to be reinforced by consistency, authenticity, and alignment with employees' everyday experiences. Reporting alone was not described as sufficient; it gained meaning only when it aligned with other indicators of responsible behavior.

4.5.4 Interim synthesis

Taken together, these insights indicate that reporting and verification functioned as key credibility mechanisms through which young professionals assessed whether CSR was authentic. Audits, voluntary disclosure, and detailed reporting were interpreted by participants as requiring effort and resources, and therefore as being more difficult to fake than generic statements or one-off publications. For this reason, externally reviewed or long-term reporting was generally viewed as more trustworthy.

At the same time, participants remained cautious and attentive to the possibility of selective reporting or strategic framing. This reflects a relatively sophisticated evaluative stance: young professionals were described as not only expecting CSR reporting but also actively scrutinizing it and triangulating credibility using multiple cues, including consistency over time, workplace experiences, and broader institutional norms.

In summary, reporting was not described as the sole determinant of CSR credibility, but as an indispensable enabler. Without concrete and transparent information, CSR risked being dismissed as rhetoric; when supported by detailed disclosure and independent assurance, it was interpreted as a more convincing indicator of authentic commitment. From the perspective of the empirical findings, employers were therefore expected not only to invest in CSR practices, but also to communicate them in ways that were

verifiable, transparent, and capable of withstanding critical scrutiny from the next generation of professionals.

5 Discussion

The purpose of this thesis was to examine how young business professionals perceive corporate social responsibility (CSR) and how these perceptions shape their evaluations of employers. The empirical findings revealed five interlinked themes: the centrality of authenticity in interpreting CSR; the conditional role of CSR in employer attractiveness; the diversity of CSR value priorities among young professionals; the influence of institutional and generational contexts; and the credibility-enhancing function of reporting and verification.

This discussion interprets the findings using Institutional, Stakeholder, and Signaling Theories. Together, these offer a multi-level framework for understanding how CSR is evaluated in employer contexts. By positioning the results within these perspectives, the discussion shows how institutional structures shape young professionals' expectations toward employers. It highlights their roles as evaluative stakeholders with diverse priorities and their reliance on signaling mechanisms to assess CSR credibility. The chapter also reflects on the study's contribution, pinpointing where the findings reinforce or extend earlier literature.

5.1 Authenticity as a credibility threshold

A key finding of the study is that, for the participants interviewed, authenticity functioned as a baseline for assessing CSR in employer evaluation. Authentic CSR was described as embedded in business operations, demonstrated through measurable evidence, and supported by transparent, long-term commitments. In contrast, performative CSR was characterized by vague language, misalignment between actions and communication, and conflicts between company messaging and core activities.

This emphasis on authenticity aligns with Signaling Theory, which holds that a message is trusted only when it is costly, consistent, and difficult to fake. External verification, comprehensive reporting, long-term commitments, and the absence of scandals were all interpreted by participants as such "costly signals." These mechanisms help reduce

information asymmetry and allow job seekers to assess whether CSR practices reflect genuine responsibility or strategic image management. This interpretation is also supported by attribution-based research showing that job seekers evaluate not only whether companies engage in CSR, but how responsibility initiatives are enacted and what motives they signal (Bachrach et al., 2022). When CSR appears fragmented or symbolic, it can trigger negative attributions rather than enhance employer attractiveness.

Notably, authenticity was not equated with perfection, but with openness about limitations. Participants responded positively to companies that acknowledged trade-offs or incomplete progress, interpreting this candor as a sign of integrity rather than weakness. This finding extends earlier research on greenwashing skepticism by showing that young professionals are not merely critical of exaggerated claims, but actively value realism and transparency in CSR communication. Rather than seeking flawless responsibility records, they look for coherent trajectories and honest reflection. Authenticity therefore emerged as a credibility threshold: when this threshold was not met, CSR efforts were described as losing relevance in employer evaluation, regardless of how polished or visible they appeared.

5.2 CSR and employer attractiveness: conditional and multifaceted

Another key insight from the study is that CSR was described as functioning in multiple roles when young professionals evaluated employers: as a minimum threshold that could disqualify a company, as a tie-breaker between otherwise similar employers, and as a factor shaping anticipated pride and identification with a potential employer. Interpreted through the lens of Stakeholder Theory, this suggests that participants perceived themselves as evaluative stakeholders whose expectations contributed to how employer legitimacy and attractiveness were assessed. Employers that were seen as failing to meet baseline CSR standards were described as being excluded from

consideration, whereas those demonstrating credible responsibility were perceived as strengthening their employer image and attractiveness.

The conditional role of CSR adds an important nuance to existing literature. Participants described CSR as being most influential in employer evaluation when labor market conditions allowed choice. Under conditions of economic uncertainty, however, other employer-related considerations, such as stability, development opportunities, and working conditions, were described as becoming more salient. This context-dependent evaluation indicates that CSR did not function as a fixed determinant of employer attractiveness, but rather as a situational factor whose influence varied with economic conditions, individual priorities, and perceived authenticity.

This finding nuances prior research, which has often framed CSR as a relatively stable driver of employer attractiveness. The present study shows that CSR interacted with other elements of the employer value proposition, including compensation, opportunities for development, workplace well-being, and broader economic context. From the perspective of the empirical findings, CSR was therefore not described as an isolated recruitment attribute, but as one component of a multifaceted employer value proposition whose relevance rose or fell depending on contextual conditions and the values of those evaluating employers.

5.3 Diversity of CSR value priorities: no single dominant narrative

The interviews revealed notable variation in which dimensions of CSR participants prioritized: equality and diversity for some, environmental sustainability for others, and employee well-being for another group. While most acknowledged the relevance of multiple responsibility areas, they weighed them differently. This heterogeneity challenges the idea that “young professionals” form a unified cohort with a single set of CSR expectations. These findings align with recent employer branding research suggesting that CSR does not operate as a universally decisive signal but interacts with applicants’ educational backgrounds and career orientations (Buzzao & Rizzi, 2024).

Through the lens of Stakeholder Theory, this finding reinforces that employees cannot be treated as a homogeneous stakeholder group. Instead, companies must navigate multiple, and at times competing priorities, balancing environmental goals with social equity, workplace well-being, and governance concerns. What strengthens employer attractiveness for one individual may be insufficient or even irrelevant for another, suggesting that CSR contributes to talent attraction in plural, individualized ways.

This variation also connects to Institutional Theory. Participants' CSR preferences reflected their socialization through family, education, public discourse, and work experiences. These institutional contexts shaped whether individuals gravitated more toward equality, environmental sustainability, or employee well-being. In this sense, value orientations were not random or idiosyncratic; they emerged from broader institutional processes that influence how responsibility is understood across different social settings.

Taken together, these insights show that CSR expectations among young professionals are diverse, contextual, and institutionally grounded. Companies that assume a single dominant CSR theme will resonate with all candidates, risk overlooking this complexity.

5.4 Institutional and generational drivers: CSR as embedded expectation

The findings showed that participants' perceptions of CSR were embedded in broader institutional contexts. Regulatory frameworks such as EU directives and UN guidelines, university curricula, media narratives, and peer expectations all shaped how participants evaluated employers' responsibility practices. These patterns can be interpreted through Scott's (2014) three institutional pillars:

- Regulative pressures, reflected in expectations that companies comply with EU and governmental sustainability requirements;

- Normative pressures, visible through educational content, professional standards, and the informal enforcement of CSR norms within peer groups;
- Cognitive-cultural pressures, expressed in the shared generational assumption that responsible business is simply “how things are done.”

Together, these institutional influences help explain why CSR was described not as a discretionary activity, but as a baseline expectation in employer evaluation. Participants emphasized that employers were expected to demonstrate responsibility transparently and continuously, rather than selectively or opportunistically.

Generational self-perceptions were also prominent in the interviews. Participants consistently positioned themselves as more informed, more critical, and more demanding than older cohorts, attributing this to higher levels of education, sustained exposure to sustainability discourse, and perceived flexibility in employer choice. These accounts align with institutional perspectives suggesting that social and educational environments shape what different generations view as legitimate corporate behavior. Importantly, this reflects participants’ interpretations of generational difference rather than an objective comparison across age cohorts.

Several participants further expressed the view that CSR had become a central expectation in how employers are evaluated, rather than a peripheral or optional attribute. From their perspective, responsibility was no longer seen as an “extra,” but as a core element of what defines a legitimate and attractive employer.

Participants also anticipated that expectations for authentic and verifiable CSR would continue to rise as their generation moves into more influential organizational roles. While this represents an expectation rather than a predictive claim, it highlights a perceived generational dynamic: what participants described as acceptable CSR practices today were seen as potentially insufficient in the future. For employers, this suggests that maintaining legitimacy may require continuous adaptation to evolving expectations regarding transparency, authenticity, and verification.

5.5 Reporting and verification as enablers of trust

Finally, the emphasis participants placed on third-party audits, voluntary reporting, and detailed disclosures illustrates how reporting operates as an enabler of CSR credibility. Within the framework of Signaling Theory, reporting and assurance can be understood as “costly signals” that reduce information asymmetry between companies and external audiences. The fact that young professionals actively seek out verified reports and long-term disclosures suggests that they interpret CSR not only through corporate narratives but through institutionalized forms of evidence that are harder to manipulate.

At the same time, participants expressed a measured skepticism. Several noted that reports can still be selectively framed or strategically curated. This aligns with prior research on the limitations of sustainability assurance, which argues that while reporting increases credibility, it does not eliminate the need for critical judgment. The contribution of this study is to show that young professionals adopt a balanced evaluative approach: they value reporting and verification as credibility enhancers, but they do not consider them sufficient on their own. Instead, they assess reports alongside other indicators, such as consistency across subsidiaries, transparency about shortcomings, and alignment between stated values and everyday employee experience.

This perspective reinforces the idea that CSR credibility is multi-dimensional, requiring both formal evidence and authentic practice. Reporting can strengthen trust, but only when supported by the broader behavioral cues that young professionals use to judge whether a company’s CSR commitments are genuine.

5.6 Contributions and implications

This study offers three key contributions to research on CSR and employer attractiveness.

First, the findings show that CSR authenticity operates as a credibility threshold in employer evaluation. While earlier research has demonstrated that CSR can positively

influence employer attractiveness (Turban & Greening, 1997; Greening & Turban, 2000), the present study suggests that CSR is not evaluated based on its mere presence. Instead, young professionals assess CSR through its depth, consistency, and evidential grounding. This finding aligns with Signaling Theory, which emphasizes that signals are effective only when they are costly, consistent, and difficult to imitate (Spence, 1973; Connelly et al., 2011). The study extends this perspective by showing that transparency about limitations and trade-offs can enhance credibility rather than undermine it, complementing prior research on greenwashing and symbolic CSR communication (de Jong et al., 2020).

Second, the study contributes to employer attractiveness literature by demonstrating that CSR plays a conditional and multifaceted role in early career evaluations. Consistent with prior work identifying CSR as a factor in employer choice (Backhaus et al., 2002; Greening & Turban, 2000), the findings indicate that CSR can function as an exclusion filter, a tie-breaker between comparable offers, or a source of pride once employed. However, its influence was shown to vary depending on labor-market conditions and individual value priorities. This situational perspective adds nuance to existing research existing research, which often treats CSR as a relatively stable determinant of employer attractiveness, by highlighting the context-dependent nature of CSR-based evaluations (Buzzao & Rizzi, 2024).

Third, the findings reveal substantial variation in CSR priorities among young professionals, indicating that this group cannot be treated as a homogeneous cohort. While some generational research has tended to frame younger professionals as broadly sustainability-oriented, the present study shows marked differences in emphasis, with some participants prioritizing equality and diversity, others environmental sustainability, and others employee well-being. These differences reflect broader processes of socialization through family background, education, work experience, and institutional context, supporting institutional theory arguments that values and expectations are shaped through regulative, normative, and cognitive-cultural influences (Scott, 2014).

This finding nuances generational explanations by showing that CSR expectations emerge from intersecting influences rather than age alone.

From a practical perspective, the findings suggest that symbolic or selectively presented CSR initiatives are insufficient for attracting and retaining young talent. In line with research emphasizing the importance of credibility and signaling in CSR communication (Connelly et al., 2011; de Jong et al., 2020), organizations are expected to demonstrate authentic, verifiable, and balanced responsibility across environmental, social, and employee-focused dimensions. Credibility requires not only well-designed CSR strategies but also transparent reporting, third-party verification, and consistency between global commitments and local practice.

Moreover, the findings indicate that CSR has become part of a broader employer value proposition rather than a stand-alone attraction factor. Young professionals were shown to evaluate employers through both ethical and evidential lenses, alongside more traditional considerations such as salary, development opportunities, and workplace culture. Organizations that recognize this plurality of expectations and integrate responsibility meaningfully into everyday operations are therefore better positioned to remain attractive in increasingly competitive and values-conscious labor markets.

5.7 Limitations of the Study

Like any qualitative study, this research has limitations that frame the scope and interpretation of its findings. The first limitation concerns the sample size and composition. The study relied on eight semi-structured interviews with Master's-level International Business students who also had work experience in international companies. While this group provided rich and nuanced insights, it cannot be assumed to represent all young professionals. The findings should therefore be understood as patterns within this particular cohort rather than statistically generalizable conclusions.

A second limitation relates to the geographical and institutional context. Most participants were educated in Finland, drawing on a context characterized by high social trust, strong regulatory frameworks, and relatively transparent business practices. These institutional features may have influenced how participants assess CSR authenticity. In environments with weaker regulation, lower trust, or different labor market dynamics, the criteria for judging responsible employers may differ. As such, the findings are most applicable to similar institutional settings.

A third limitation concerns the reliance on self-reported perceptions. CSR is a normative and value-laden topic, and participants may have felt inclined to present themselves as socially conscious, especially in an academic interview setting. Although the interview approach aimed to encourage honest reflection, some responses may reflect aspirational values rather than actual behavior in employer evaluation contexts.

Fourth, the exclusive use of qualitative methods limits the ability to assess the prevalence of these perceptions across broader populations. Interviews allow for the detailed exploration of meanings and interpretations, but they do not provide quantitative evidence of how strongly CSR influences employer attractiveness relative to other factors. A mixed-method or large-scale survey design could have offered complementary insights and tested the generality of the patterns observed.

Finally, the study must acknowledge the researcher's interpretive role. My academic background and personal interest in CSR may have influenced both the structuring of interview questions and the interpretation of participants' accounts. While systematic thematic analysis and careful attention to participants' voices aimed to mitigate this, the findings reflect an interpretive process.

Despite these limitations, the study offers meaningful insights into how young professionals perceive CSR and how these perceptions shape evaluations of employer credibility and attractiveness. Recognizing the boundaries of the research situates its contribution appropriately: as a contextually grounded exploration that opens avenues for further inquiry rather than a universal claim.

5.8 Suggestions for Future Research

Building on the findings and limitations of this thesis, several directions for future research can be identified.

First, larger-scale quantitative studies could test the prevalence and relative weight of the patterns identified here. This study showed that authenticity acts as a central criterion for CSR credibility and that CSR plays a conditional role in employer attractiveness. However, it remains unclear how strongly these factors influence employer evaluation relative to salary, development opportunities, job security, or location. Survey-based research with broader, more diverse samples could provide statistical evidence of the strength and interaction of these variables.

Additionally, comparative research across generations would be valuable. Participants consistently described themselves as more demanding and sustainability-oriented than older colleagues, yet these views rested on perceptions rather than direct comparison. Future studies could empirically examine whether such generational differences exist, how pronounced they are, and how they shape employer preferences across age cohorts. This would help clarify how CSR expectations evolve over time.

Cross-cultural studies could also investigate how institutional environments shape interpretations of authentic CSR. The participants were primarily educated in Finland, a context characterized by high institutional trust and robust regulatory frameworks. Research conducted in countries with weaker institutional safeguards, different labor market structures, or contrasting cultural norms could reveal whether authenticity criteria are universal or context-dependent.

Longitudinal research could explore how CSR expectations and employer evaluation criteria develop as individuals gain work experience. This study captured early-stage perceptions, but it remains unclear whether these values persist, intensify, or diminish as professionals move into more senior roles or encounter changing labor market

conditions. Tracking individuals over time would offer insight into the durability of CSR-based employer preferences.

Finally, industry-specific studies could investigate how perceptions of CSR vary across sectors. Participants frequently referenced fast fashion, aviation, and oil-related industries as examples of disingenuous CSR. However, views may differ in sectors such as technology, healthcare, education, or finance. Examining contested industries more closely would reveal how sectoral dynamics interact with authenticity assessments and employer attractiveness.

In sum, future research could enrich understanding of CSR’s role in employer evaluation by expanding the sample base, conducting generational and cross-cultural comparisons, following professionals over time, and examining sector-specific dynamics. Such efforts would deepen insights into how responsibility shapes the expectations and employer preferences of emerging talent in an increasingly sustainability-oriented business environment.

5.9 Final Reflection

This thesis has shown that corporate social responsibility is not merely an abstract idea or a strategic label, but a concrete criterion young professionals use when evaluating employers. For the participants in this study, CSR authenticity functioned as a credibility threshold: employers were judged not by the presence of responsibility statements but by the depth, consistency, and verifiability of their actions. This underscores how strongly responsibility was embedded in participants’ accounts of what constitutes a legitimate and attractive employer.

As the researcher, I find this particularly significant because it reflects how participants understand the role of business in society. For many of them, CSR was not perceived as optional or peripheral; it shaped how legitimacy, trust, and pride in association with an employer were formed. While factors such as salary, stability, and opportunities for development clearly mattered, the interviews indicated that CSR influenced whether an

employer was seen as credible and worthy of identification. In this sense, employers were evaluated not only on economic terms but also on perceived values and responsibility.

The study also reinforced the view that young professionals are not passive recipients of corporate communication. Instead, participants described themselves as critical evaluators who examine CSR through multiple lenses: quantitative evidence, external verification, consistency across time and geographies, and the enactment of values in everyday organizational practices. By applying these heuristics, they demonstrated an evaluative approach that places substantive demands on employers' responsibility claims.

Reflecting on the research process, I recognize that this thesis captures a contextually grounded set of perceptions rather than a comprehensive picture of societal change. Nevertheless, it offers timely insight into how a group of highly educated young professionals interpret and assess CSR in employer evaluation. Several participants also anticipated that the expectations articulated in the interviews would continue to shape organizational cultures as they progress into more influential roles.

Ultimately, this research strengthened my understanding of CSR as an important component of employer attractiveness and organizational legitimacy. By documenting how young professionals perceive and evaluate responsibility, the thesis contributes to academic discussion while also offering practical insight into how employers may be assessed by emerging talent. On a personal level, the process encouraged reflection on my own developing professional identity and on the role I aspire to play in promoting responsible and meaningful business practices.

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Appendices

Appendix 1. Interview Guide

Interview duration: 45 minutes

Interview format: Semi-structured, online (Teams)

Section 1: Introduction and Context (Warm-up)

These questions help participants feel comfortable and establish the context of their professional and educational background.

1. Can you briefly tell me about your current role and the company you work for?
2. What is your field of study in your Master's degree, and how far along are you in your studies?
3. How would you describe your understanding of Corporate Social Responsibility (CSR)?
4. In your view, why do companies engage in CSR?

Section 2: Perceptions of CSR Authenticity

Purpose*: Explore how the participant understands and evaluates the authenticity of CSR initiatives.*

1. When thinking about a company's CSR efforts, what makes you feel they are authentic?
2. Have you ever come across a company whose CSR you perceived as inauthentic or performative? What gave you that impression?
3. What kind of CSR initiatives do you personally find meaningful or relevant? Why?
4. Do you think CSR should be part of a company's core strategy, or is it okay for it to be more of an external activity?

Section 3: CSR and Employer Attractiveness

Purpose: *Understand how CSR affects how participants perceive and choose employers.*

1. How important is a company’s CSR commitment when you're evaluating an employer?
2. Can you think of a time when CSR influenced your interest in a company - either positively or negatively?
3. Would a strong CSR profile make you more likely to apply to or accept a job offer from a company? Why or why not?
4. How do you assess a company’s CSR when looking for job opportunities? What kind of signals or signs do you pay attention to?

Section 4: Institutional and Societal Influences

Purpose: *Explore normative and cultural expectations, and what broader societal values influence their thinking.*

1. Do you feel there is social pressure, within your peer group, university, or workplace, to care about CSR? If so, how do you experience it?
2. Why do you truly think companies engage in CSR?
3. How do you think your generation’s expectations differ from older generations regarding responsible business conduct?

Section 5: Lived Experience and Career Relevance

Purpose: *Connect CSR to concrete job-related decisions and personal career development.*

1. In your own work experience, how have CSR values or practices shown up, if at all?
2. Do you feel aligned or misaligned with your employer’s values on CSR? Can you give an example?
3. If two companies offered you similar roles, but one had stronger CSR values, would it affect your choice? Why or why not?

Section 6 : Closing Reflection and Final Thoughts

Purpose: *Capture final reflections and possibly unexpected insights.*

1. Has your thinking about CSR changed during your studies or work experience?
2. What would you like to see companies do more of when it comes to CSR, especially for young professionals?
3. Do you believe your perspective on CSR will influence how you choose future employers?
4. Is there anything else you'd like to add about CSR and what it means for you as a young professional?