Why Values Do Not Change the Story: Corporate Social Responsibility Perception, Person-Organization Fit, and Joining Intention Among Business Administration Students

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Abstract

Organizations increasingly employ corporate social responsibility (CSR) as a strategic tool for attracting high-quality talent, yet the psychological mechanisms linking CSR perception to joining intention remain underexplored. This study investigates whether perceived person-organization fit mediates the effect of CSR perception on joining intention and whether this mediation is moderated by individual value orientation. Data from 179 business administration students were analyzed using SPSS process with 5,000 bootstrap resamples. Results indicate that CSR perception significantly enhances person-organization fit ($b = .51$, $p < .001$), which in turn increases joining intention. The direct effect of CSR on joining intention was also significant ($b = .57$, $p < .001$), and a significant indirect effect through fit was observed ($b = .08$, 95% CI [.001, .19] under the transcendence model). Critically, neither self-enhancement nor self-transcendence values moderated the CSR-to-fit pathway (interaction terms $p = .82$ and $p = .85$, respectively), despite both demonstrating significant main effects on perceived fit. These findings suggest that CSR operates as a broadly effective and comparatively value-neutral signal of organizational quality, rather than a values-matching cue. This distinction carries important implications for the design of recruitment communications and theoretical modeling of CSR's persuasive scope.

Keywords: corporate social responsibility, person-organization fit, joining intention, value orientation, moderated mediation, recruitment

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Introduction

When a company highlights its environmental and community commitments, it is making an assumption: that job seekers will see these actions, interpret them as evidence of the company's character, decide whether that character aligns with their own values, and then become more interested in joining. This assumption seems reasonable, but it leaves out an important question—does the impact of this message depend on who the job seeker is? For example, if two applicants read the same CSR message, but one is highly focused on personal advancement while the other is more motivated by helping others, will they interpret the message differently? Does CSR information strengthen or weaken perceived fit based on individual values, or does it act as a general signal of organizational quality and trustworthiness, influencing everyone in a similar way?

This distinction is important because it leads to different strategies for organizations. If value orientation does influence how CSR affects perceived fit, then companies should tailor their recruitment messages: CSR communications should be customized for applicants with different value orientations, such as self-transcendence (focus on others) and self-enhancement (focus on personal success). If value orientation does not matter, a single, well-designed CSR message could be effective for all applicants, regardless of their values. Previous research has shown that CSR can increase positive attitudes and loyalty, often through enhancing person-organization fit. For example, Jin et al. (2024) found that CSR perception increased employee loyalty partly because it improved person-organization fit. Similarly, Yassin and Beckmann's (2024) review indicated that signaling theory is commonly used to explain how CSR shapes employee attitudes. However, it is still unclear whether the values that job seekers bring actually change how strongly CSR influences their sense of fit, or simply correlate with perceived fit independently.

This study directly tests both parts of the process using a sample of business administration students. We examine whether perceived CSR predicts joining intention through person-organization fit, and whether this relationship is influenced by two value orientations from Schwartz's framework: self-enhancement and self-transcendence. By analyzing these factors together, we address a key question often assumed but rarely tested: does the persuasive effect of CSR depend on the values of the person receiving the message?

Literature Review

The idea that corporate social responsibility (CSR) influences how outsiders perceive an organization is grounded in signaling theory. Signaling theory suggests that organizations use observable cues, such as CSR activities, to reduce the information gap faced by job seekers. Since applicants cannot directly assess what it is like to work at a company, they rely on these signals to form their impressions (Spence, 1973). Recent research in recruitment consistently finds signaling theory helpful for explaining why CSR activities, rather than just outcomes, shape employees' and applicants' attitudes toward an employer (Yassin & Beckmann, 2024). In essence, CSR communications act as credible, hard-to-fake proxies for the internal qualities of an organization that are otherwise hidden from outsiders.

Signaling theory predicts that person-organization fit is a key mechanism through which CSR shapes attraction to an organization. According to Cable and Judge (1996), person-organization fit describes how well an individual's values match those of an organization. This concept is central in both research and practice: a meta-analysis of 172 studies found that person-

organization fit strongly predicts outcomes before and after hiring, such as applicant attraction, job satisfaction, and employee retention (Kristof-Brown et al., 2005). For example, Jin et al. (2024) found that employees in Pakistan were more loyal to organizations they perceived as socially responsible, largely because they felt a stronger fit with those organizations. However, their study—and many others—focused on current employees. It remains unclear if the same fit mechanism influences job seekers before they join an organization, when their perceptions are less informed by direct experience.

A study by Guzzo et al. (2022) came closer to examining this fit mechanism in potential employees. Their experiment in the hospitality sector showed that CSR recruitment messaging increased job pursuit intentions, with perceived value fit and expected organizational support acting as mediators. They also tested whether personal aspiration values moderated this effect. This study demonstrates that it is both possible and meaningful to examine how individual values influence the relationship between CSR and perceived fit in job seekers. However, the literature has yet to test this moderation using Schwartz's key value dimensions: self-enhancement and self-transcendence.

Further complicating the picture, Ong et al. (2024) conducted three studies—including an experiment—and found that CSR aimed at external causes only increased organizational attractiveness when it was paired with credible internal investment in employees. Without this internal commitment, the positive impact of CSR disappeared, which the authors attributed to perceptions of organizational authenticity rather than perceived fit. This finding serves as a caution: the effect of CSR on attraction is not automatic or guaranteed. Authenticity and credibility are important boundary conditions that may matter as much as, or more than, the personal values of applicants.

Research on personal values, particularly Schwartz's circumplex model, offers another perspective. Schwartz (1992) describes two key value orientations: self-enhancement (focused on personal power and achievement) and self-transcendence (focused on benevolence and the welfare of others). In recruitment, Hicklenton et al. (2021) found that job seekers who strongly valued self-transcendence and weakly valued self-enhancement reacted more negatively to job ads that lacked social or environmental content. However, this study measured overall organizational attractiveness, not whether personal values change the relationship between CSR content and perceived fit. It also focused on penalties for the absence of CSR, rather than on the benefits of its presence.

Other recent studies have examined moderators of the CSR-to-attraction link, but not through the lens of personal values. For example, Ali et al. (2024) surveyed job seekers from top Indian business and engineering schools. They found that the philanthropic aspect of CSR had a stronger positive effect on job-seeking attraction when the organization's philanthropy was highly selective. This shows that moderators of CSR's appeal can be studied in job-seeker populations, but in this case, the moderator was an attitude about philanthropy selectivity—not a stable value orientation like those described by Schwartz. Additionally, the study measured job-seeking attraction rather than the full pathway from CSR to perceived fit to joining intention.

At this point, the literature reveals a gap rather than a clear answer. No study has specifically tested whether value orientation moderates the relationship between CSR and person-organization fit using Schwartz's self-enhancement and self-transcendence dimensions. Guzzo et al. (2022) addressed a similar question using personal aspiration values, but not the Schwartz

framework, and their mediator combined value fit with anticipated support rather than focusing solely on person-organization fit. The closest evidence from the Schwartz perspective (Hicklenton et al., 2021) measured overall attractiveness and the negative impact of missing CSR, rather than directly testing whether values alter the CSR-to-fit link. Other recent work (Ali et al., 2024) has considered attitudinal moderators but not stable personal values. Importantly, none have used a mediation model with bootstrapped conditional indirect effects, the gold standard for testing both mediation and moderation (Hayes, 2022). Therefore, it remains an open empirical question whether self-enhancement and self-transcendence intensify the CSR signal at the fit judgment stage, or simply act as separate predictors of fit. The present study addresses this gap by testing both value orientations as moderators within a single, robust analytical framework, providing new insight into how CSR's appeal is constructed among business students.

Methodology

Participants were 179 undergraduate and graduate business administration students from National Quemoy University in Taiwan. They were recruited purposively from the College of Management, using both paper questionnaires (distributed during class) and an online Google Forms version (for those who could not attend in person). Because all participants came from a single university and discipline, the results should be interpreted as reflecting business administration students close to entering the job market. This sample homogeneity is noted as a limitation rather than a design strength, and is addressed further in the limitations section. All participants completed measures of perceived CSR, person-organization fit, joining intention, and the two value orientations studied. Gender and prior CSR coursework were included as control variables. The full wording of every scale item is provided in the Appendix.

Each participant read a scenario about a fictional company, "Company X," described as an industry leader known for carbon-neutral operations, a foundation supporting social equality, and a transparent, ethical culture. All questions about CSR, fit, and joining intention were based on this scenario. By using a standardized description, the study controlled for differences in the organization being evaluated, allowing for a clearer focus on individual differences in perception, fit, and intention. Although this method reduces ecological validity by using a hypothetical employer, it avoids organization-level confounds that could affect the results in a cross-sectional design.

Although the sample is modest and limited to one university and discipline, it is sufficient for the regression-based moderated mediation analysis used in this study. This approach relies on bootstrap resampling to estimate indirect effects, which is more stable and reliable for smaller samples than methods that assume normality (Hayes, 2022).

CSR perception was measured with four items ($\alpha = .65$), person-organization fit with two ($\alpha = .53$, $\omega = .56$), joining intention with three ($\alpha = .70$), self-enhancement with two ($\alpha = .66$), and self-transcendence with two ($\alpha = .70$). The two-item scales have reliability coefficients below the conventional .70 threshold, which is expected due to their short length. Alpha depends on both the number of items and their correlation; two-item scales often underestimate true reliability compared to longer ones (Cortina, 1993; Eisinga et al., 2013). These short scales were retained because a confirmatory factor analysis (CFA) of all five constructs showed good global fit: $\chi^2(50) = 101.3$, $p < .001$, CFI = .967, TLI = .949, RMSEA = .076, SRMR = .066. All standardized loadings were significant ($p < .001$) and ranged from .55 to .80, indicating the items worked as intended despite the lower alphas.

The CFA and the regressions that follow serve different, complementary purposes and should not be read as one unified estimation. The CFA evaluates the measurement model in latent form, the appropriate tool for confirming that the items indicate five distinct constructs. PROCESS, by contrast, uses simple unweighted composite scores entered as observed variables in ordinary least squares regression, the standard approach for the bootstrap-based inference on indirect and conditional indirect effects the hypotheses require. One consequence is that the regression coefficients reported in the Results are not corrected for measurement error the way a latent structural model would be; composite-score coefficients are generally attenuated relative to their latent counterparts, so true population effects are plausibly somewhat larger than reported here, particularly for the lowest-alpha two-item scales. This attenuation does not change the interpretation of the non-significant interaction terms, since it shrinks effects rather than manufacturing spurious ones, but it is a relevant caveat when comparing effect sizes across constructs with different item counts, noted here so the CFA fit statistics are not mistaken for a guarantee that the regression coefficients are themselves free of measurement error.

The main structural relationships were tested using Model 7 (Hayes, 2022), which allows a moderator to affect the first stage of a mediation model (the path from CSR perception to person-organization fit), while leaving the path from fit to joining intention unmoderated. This setup fits the study's main question: do value orientations change how strongly CSR perception influences perceived fit? Self-enhancement and self-transcendence were entered as moderators in two separate models—not simultaneously—because they are theoretically opposite poles on a single spectrum (Schwartz, 1992) and were highly correlated in this sample ($r = .58$, $p < .001$). Running separate models avoids unstable coefficients due to shared variance.

All continuous predictors in interaction terms were mean-centered before analysis (Aiken & West, 1991). Indirect and conditional indirect effects were estimated using 5,000 bootstrap resamples and bias-corrected 95% confidence intervals. Effects were examined at one standard deviation below the mean, at the mean, and one standard deviation above the mean of each moderator (Hayes, 2022). Gender and prior CSR coursework (both binary variables) were included as controls in every model. Neither control variable was significantly related to the primary study variables, so their inclusion does not affect the main results.

Results

Sample

The final sample consisted of 179 participants with no missing data on any study variable.

Measurement Model

A five-factor confirmatory factor analysis, specifying CSR perception, person-organization fit, joining intention, self-enhancement, and self-transcendence as distinct latent constructs, was estimated using diagonally weighted least squares. The model showed acceptable fit, $\chi^2(50) = 101.3$, $p < .001$, CFI = .967, TLI = .949, RMSEA = .076 (90% CI [.054, .097]), SRMR = .066. All standardized factor loadings were significant at $p < .001$ and ranged from .55 to .80, supporting convergent validity. Average variance extracted was modest for three of the five constructs (CSR perception = .39, person-organization fit = .31, joining intention = .35) and stronger for the remaining two (self-enhancement = .58, self-transcendence = .52), a pattern

consistent with the short, two-to-four item scales used for each construct and noted here as a limitation rather than a defect specific to this sample.

Reliability

CSR perception, measured with four items, showed a Cronbach's alpha of .65. Person-organization fit, measured with two items, showed an alpha of .53 and a McDonald's omega of .56. Joining intention, measured with three items, showed an alpha of .70. Self-enhancement and self-transcendence, each measured with two items, showed alphas of .66 and .70, respectively. The two-item scales sit furthest below the conventional .70 threshold, consistent with the well-documented tendency of Cronbach's alpha to underestimate reliability as item count shrinks (Cortina, 1993; Eisinga et al., 2013), and is reported here as a limitation rather than treated as grounds for excluding these constructs, given that their CFA loadings were each significant and within the acceptable range.

Descriptive Statistics and Correlations

Table 1 presents means, standard deviations, and intercorrelations for the five focal variables. CSR perception, self-transcendence, self-enhancement, joining intention, and person-organization fit all correlated positively and significantly with one another (all $p < .01$), with the strongest association observed between CSR perception and joining intention ($r = .63$). Gender and prior CSR education exposure were not significantly correlated with any of the five study variables (all $p > .12$), reducing concern that either covariate was masking or inflating the focal relationships.

Table 1

Means, Standard Deviations, and Intercorrelations of Study Variables

Variable	M	SD	1	2	3	4	5
1. CSR Perception	3.88	0.53	—				
2. Transcendence	4.27	0.98	.47**	—			
3. Enhancement	4.26	1.02	.48**	.58**	—		
4. Joining Intention	3.96	0.56	.63**	.45**	.52**	—	
5. P-O Fit	3.86	0.62	.52**	.40**	.39**	.45**	—

Note. N = 179. **p < .01. Gender and Prior CSR Education were not significantly correlated with any study variable (all p > .12).

PROCESS Model 7, Run 1: Self-Enhancement as Moderator

CSR perception significantly predicted person-organization fit, and self-enhancement also showed an independent positive main effect on fit, but the interaction between CSR perception and self-enhancement did not reach significance (Table 2a). In the second stage of the model, person-organization fit significantly predicted joining intention, and CSR perception retained a substantial direct effect on joining intention independent of fit (Table 2b).

Table 2a

Regression Results: Outcome = Person-Organization Fit (Self-Enhancement Model)

Predictor	b	SE	t	p	95% CI
Constant	3.818	.084	45.54	< .001	[3.652, 3.983]
CSR	.515	.085	6.08	< .001	[.348, .682]
Enhancement	.100	.044	2.28	.024	[.013, .186]
CSR × Enhancement	.018	.077	0.23	.816	[−.134, .170]
Gender	−.111	.079	−1.42	.159	[−.266, .044]
Prior CSR Education	.138	.087	1.57	.117	[−.035, .310]

Note. $R^2 = .314$, $F(5, 173) = 15.83$, $p < .001$.

Table 2b

Regression Results: Outcome = Joining Intention

Predictor	b	SE	t	p	95% CI
Constant	3.454	.245	14.07	< .001	[2.969, 3.938]
CSR (direct effect)	.574	.071	8.06	< .001	[.433, .714]
P-O Fit	.151	.062	2.44	.016	[.029, .273]
Gender	−.062	.065	−0.95	.346	[−.190, .067]
Prior CSR Education	−.058	.073	−0.80	.423	[−.201, .085]

Note. $R^2 = .425$, $F(4, 174) = 32.13$, $p < .001$.

The conditional indirect effect of CSR perception on joining intention through person-organization fit, evaluated at one standard deviation below the mean, at the mean, and at one standard deviation above the mean of self-enhancement, is shown in Table 2c. The bootstrapped confidence interval included zero at every level of self-enhancement, and the index of moderated mediation was small and non-significant.

Table 2c

Conditional Indirect Effects of CSR on Joining Intention via P-O Fit (Self-Enhancement Model)

Enhancement Level	Indirect Effect	BootSE	95% Boot CI
−1 SD	.075	.056	[−.001, .211]
Mean	.078	.049	[−.002, .189]
+1 SD	.080	.047	[−.003, .185]

Note. Index of moderated mediation = .003, BootSE = .016, 95% CI [−.036, .030].

Taken together, the interaction term in Table 2a (b = .018, p = .816) and the index of moderated mediation (index = .003, BootSE = .016, 95% CI [−.036, .030]) indicate that self-enhancement does not significantly moderate the CSR-to-fit path. The hypothesis that self-enhancement strengthens this relationship was not supported.

Model 7, Run 2: Self-Transcendence as Moderator

Substituting self-transcendence for self-enhancement as the first-stage moderator produced a structurally similar pattern for the CSR-to-fit equation. CSR perception again significantly predicted fit; self-transcendence also showed a significant positive main effect on fit, and the CSR by self-transcendence interaction was not significant (Table 3a). The fit-to-intention equation does not vary across the two moderator specifications and is therefore identical to Table 2b.

Table 3a

Regression Results: Outcome = Person-Organization Fit (Self-Transcendence Model)

Predictor	b	SE	t	p	95% CI
Constant	3.830	.083	45.94	< .001	[3.665, 3.994]
CSR	.500	.083	6.00	< .001	[.335, .664]
Transcendence	.123	.045	2.73	.007	[.034, .211]
CSR × Transcendence	.015	.076	0.19	.848	[−.136, .165]
Gender	−.131	.078	−1.68	.095	[−.284, .023]
Prior CSR Education	.137	.087	1.57	.117	[−.035, .308]

Note. $R^2 = .323$, $F(5, 173) = 16.48$, $p < .001$.

Table 3b presents the conditional indirect effects under the self-transcendence model. Unlike Run 1, all three confidence intervals excluded zero, indicating that the indirect effect of CSR perception on joining intention through person-organization fit was statistically significant at low, average, and high levels of self-transcendence alike.

Table 3b

Conditional Indirect Effects of CSR on Joining Intention via P-O Fit (Self-Transcendence Model)

Transcendence Level	Indirect Effect	BootSE	95% Boot CI
−1 SD	.073	.059	[.001, .227]
Mean	.075	.048	[.001, .190]
+1 SD	.077	.042	[.001, .167]

Note. Index of moderated mediation = .002, BootSE = .018, 95% CI [−.048, .024].

This pattern requires a careful reading. The CSR by self-transcendence interaction was not significant (b = .015, p = .848), and the index of moderated mediation likewise yielded a value of 0 (index = .002, BootSE = .018, 95% CI [−.048, .024]). The significance of all three conditional indirect effects in Table 3c is therefore not evidence of moderation; it reflects a consistent mediation effect that holds at every level of self-transcendence rather than one that strengthens or weakens across levels. The hypothesis that self-transcendence strengthens the CSR-to-fit path was not supported.

Summary of Hypothesis Testing

Table 4 summarizes the pattern of results across both models. The direct path from CSR perception to person-organization fit was significant and positive in both runs, person-organization fit significantly predicted joining intention, and CSR perception retained a significant direct effect on joining intention independent of fit. Mediation through person-organization fit was supported, most clearly under the self-transcendence specification, based on the confidence interval evidence in Table 3c. Neither self-enhancement nor self-transcendence significantly moderated the CSR-to-fit relationship.

Table 4
Summary of Hypothesis Testing

Effect	Result
CSR → P-O Fit (direct)	Significant, positive (both runs)
P-O Fit → Joining Intention	Significant, positive
CSR → Joining Intention (direct)	Significant, positive
Enhancement moderates CSR → P-O Fit	Not supported (p = .816)
Transcendence moderates CSR → P-O Fit	Not supported (p = .848)
Mediation via P-O Fit	Supported (significant indirect effects, especially in Transcendence run)

Discussion

This study's findings partly confirm existing theories while adding important detail. As signaling theory predicts, perceiving a company as socially responsible increases the sense that one's values align with the organization's, which in turn makes people more likely to want to join. This effect holds true regardless of whether job seekers are more focused on personal success (self-enhancement) or on helping others (self-transcendence): neither value orientation changes the impact of CSR on perceived fit. This result contrasts with earlier research (e.g., Hicklenton et al., 2021), which suggested that CSR would matter more to some value types than others. Here, both self-enhancement and self-transcendence boost perceived fit on their own, but do not change how much CSR influences that fit. Therefore, CSR appears to be a generally persuasive signal of organizational quality, not just a cue for certain value profiles.

To interpret this, it is helpful to distinguish between two roles that values can play: (1) as a baseline that shapes how people generally judge organizational fit, and (2) as an amplifier that makes certain signals, like CSR, more powerful for some people than others. The current results suggest that values act mainly as a baseline. For example, someone high in self-transcendence tends to see better fit with organizations in general, regardless of whether CSR is highlighted. This means that the extra effect of CSR—the “signal”—is about the same for everyone, which matches what we found. This interpretation fits with Ong and colleagues' (2024) argument that the key factor might be whether CSR signals are seen as authentic. If authenticity is what matters most, then once a CSR claim is believed, it boosts perceived fit similarly for all value types. In this view, authenticity and values play different roles in how CSR affects organizational attraction.

There is also a more practical explanation: detecting interaction effects (such as moderation) generally requires much larger samples than detecting main effects. As Hayes (2022) points out, our sample size of 179 was sufficient for finding main and mediation effects, but may have been too small to reliably detect any moderation. The interaction effects we observed were very small and not statistically significant, with confidence intervals that clearly included zero. This could mean there truly is no moderation, or that our study was underpowered to detect a small effect. The data cannot distinguish between these possibilities, but it is important to report this uncertainty clearly.

It is also worth noting a technical point about our results. The confidence intervals for the indirect effect through fit were almost the same for both moderators, but only the transcendence model’s intervals excluded zero at all three tested levels. This does not mean that transcendence truly strengthens the mediation effect—statistical tests showed no significant difference between models. Instead, it shows that bootstrap confidence intervals can be sensitive,

especially in smaller samples, and may cross the significance threshold due to sampling variation rather than any real difference. Researchers should be cautious when interpreting results that are close to the cutoff for significance.

In the context of existing research, our findings most closely align with Jin et al. (2024), who found that CSR's impact on attitudes is largely explained by perceived fit. However, our results differ from earlier studies such as Hicklenton et al. (2021), which suggested that personal values amplify or reduce the effect of CSR. The difference may be due to how the studies were designed: penalizing organizations for a lack of CSR is not the same as rewarding them for having it, and people may react differently in each case. Future studies could experimentally manipulate the presence or absence of CSR to see if this "penalty vs. reward" difference explains when values matter most. Recent work by Ali et al. (2024) also shows ways to test both attitudinal and value-based moderators in parallel.

Another limitation is that our CSR measure combined four domains: environmental stewardship, community responsibility, employee responsibility, and governance integrity. We treated these as a single, overall CSR score. This means we could not test whether self-transcendence or self-enhancement might moderate the effect of certain domains more than others. For example, self-transcendence might be especially relevant for environmental or community CSR, while employee and governance items might matter to all job seekers, regardless of values. By averaging across all four, any specific moderation could have been masked. To address this, future research should analyze these domains separately, but this would require a larger sample to maintain statistical power.

A final limitation is that our study did not measure authenticity or skepticism about CSR. We interpreted our results as showing that CSR acts as a general quality signal once it is seen as authentic, but we could not test this explanation directly. Future research should include measures of perceived authenticity or skepticism to see if they influence how CSR affects perceived fit. For example, authenticity could be included as an additional moderator, or researchers could test whether the effect of CSR on fit depends on whether people believe the CSR claims. Our scenario described CSR as an established fact, which may have reduced skepticism and hidden its possible role. Including authenticity and skepticism in future studies would help clarify these issues.

Conclusion

This study demonstrates that CSR perception meaningfully increases joining intention among business administration students, primarily by enhancing perceived person-organization fit. Crucially, this mechanism operates similarly regardless of whether prospective applicants prioritize self-enhancement or self-transcendence values. These findings indicate that organizations can effectively employ a unified, credible CSR narrative in recruitment communications, rather than tailoring messages to specific value segments. The observed value-neutral persuasive power of CSR has direct implications for both recruitment practice and theoretical modeling of CSR's boundary conditions. Future research should examine the antecedents of belief in CSR claims, as the credibility and authenticity of such narratives may further condition their effectiveness.

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Appendix

Scale Items and Response Anchors

All items below were presented in reference to a written scenario describing a fictitious organization, "Company X," characterized as an industry leader recognized for carbon-neutral operations, a foundation supporting social equality, and a transparent, ethics-driven internal culture. CSR perception, person-organization fit, and joining intention items used a 7-point scale (1 = strongly disagree, 2 = disagree, 3 = slightly disagree, 4 = neutral, 5 = slightly agree, 6 = agree, 7 = strongly agree). Value orientation items used a 6-point scale adapted from the Portrait Values Questionnaire format (1 = not like me at all, 2 = not much like me, 3 = a little like me, 4 = moderately like me, 5 = mostly like me, 6 = very much like me).

CSR Perception (C1–C4)

C1: This organization participates in activities that aim to protect and improve the quality of the natural environment.

C2: This organization contributes to campaigns and projects that promote the well-being of society.

C3: This organization implements special policies to protect the well-being of its employees.

C4: This organization emphasizes legal compliance and ethical fairness in its governance.

Person-Organization Fit (F1–F2)

F1: The things that I value in life are very similar to the things that this organization values.

F2: My personal values match this organization's culture and values.

Self-Transcendence (T1–T2)

T1: It is important to him/her to work for justice and care for the weak.

T2: It is important to him/her to be loyal to friends and devote himself/herself to people close to them.

Self-Enhancement (E1–E2)

E1: It is important to him/her to be ambitious and show his/her abilities.

E2: It is important to him/her to be in charge and tell others what to do.

Joining Intention (I1–I3)

I1: I would actively seek out information about graduate opportunities at this organization.

I2: I would seriously consider applying for a graduate position at this organization.

I3: I would submit an application for a graduate role at this organization if qualified.