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# Perceived Organizational Support as a Mediator between Organizational Attractiveness and Corporate Social Responsibility: Evidence from the Indian IT Sector

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**Abstract**

This study primarily examines the mediating influence of perceived organizational support (POS) on the relationship between organizational attractiveness (OA) and corporate social responsibility (CSR) initiatives. A cross-sectional quantitative research design was adopted, with data gathered from employees across multiple organizations. Responses were obtained using a multistage convenience sampling technique from employees working in 20 information technology companies located in Bengaluru. A total of 740 questionnaires were distributed, of which 396 complete and usable responses were received for analysis. Data analysis was conducted using SPSS and AMOS, employing regression analysis and bootstrapping methods to assess the mediating role of POS. The findings reveal that perceived organizational support plays a significant mediating role in the association between CSR initiatives and organizational attractiveness. Additionally, the results indicate that POS partially mediates the relationship between CSR and OA, exerting a meaningful influence on both variables. From a managerial perspective, the study suggests that organizations that prioritize employee support initiatives can strengthen their external reputation while simultaneously fostering greater internal commitment and employee loyalty. Overall, the findings provide organizations with strategic insights to effectively manage CSR initiatives in ways that enhance organizational attractiveness.

**Keywords:** Corporate social responsibility, Organizational attractiveness, Information technology, Perceived organizational support, Catchment, Stakeholder theory, Structural equation modeling

## Introduction

Corporate social responsibility (CSR) has become increasingly prominent in contemporary business practices owing to its ethical relevance and societal importance. It refers to voluntary organizational actions aimed at addressing social, ethical, and environmental challenges. The growing emphasis on CSR is largely driven by evolving societal expectations and a heightened recognition that organizations exert significant influence over a wide range of stakeholders. Implementing CSR initiatives has emerged as a strategic approach for organizations to strengthen their reputation among both internal and external stakeholders. Moreover, CSR plays a crucial role in attracting, motivating, recruiting, and retaining employees, thereby contributing to the development of a strong employer brand [1]. In addition, CSR not only directly improves organizational performance but also indirectly benefits firms by enhancing employee commitment and productivity, demonstrating its dual positive impact on both organizations and individuals [2].

Employer branding significantly shapes an organization's image as an employer of choice and influences its corporate reputation among job seekers, current employees, and other key stakeholders. Corporate reputation is formed through the perceptions and evaluations of both existing employees, regarded as internal stakeholders, and prospective job applicants. In recent years, CSR has received heightened attention from the global business community. Stakeholders—including customers, investors, and local communities—now expect organizations to operate ethically and contribute positively to societal well-being. In the digital era, corporate reputation has become increasingly critical, and organizations recognize that engagement in socially responsible activities enhances brand value and differentiation from competitors. Furthermore, institutional investors increasingly emphasize environmental, social, and governance (ESG) considerations when making investment decisions, further reinforcing the importance of CSR. Fundamentally, employer branding seeks to project and differentiate an organization's identity as an attractive workplace for both current employees and potential talent [3].

Organizational attractiveness, particularly within the CSR context, refers to the degree to which an organization is perceived as a desirable employer. It is a key determinant of talent attraction and retention, appealing to individuals who seek alignment between their personal values and an organization's commitment to social responsibility. Recruitment communications typically highlight organizational attributes that enable potential applicants to evaluate the organization's attractiveness [4]. An organization's dedication to CSR also fosters trust among employees and stakeholders, promotes a positive work environment, enhances job satisfaction, and supports long-term sustainability. These outcomes collectively provide organizations with a competitive advantage in attracting and retaining high-quality talent. Nevertheless, attracting the appropriate talent pool remains a significant challenge. According to status generalization theory proposed by Desrumaux *et al.* [5], attractiveness functions as a broad status characteristic that shapes individuals' cognitive evaluations and behavioral responses. Consequently, organizational attractiveness, when integrated with CSR, emerges as a critical driver of organizational success in today's dynamic business environment.

Within this framework, perceived organizational support (POS) reflects employees' beliefs regarding the extent to which their organization values their contributions and cares about their well-being, particularly in relation to sustainability initiatives. In recent years, CSR initiatives have gained substantial momentum within the Indian information technology (IT) sector, reflecting increased awareness of social and environmental responsibilities. IT organizations actively engage in social impact initiatives addressing critical societal issues such as healthcare, education, and rural development. Additionally, heightened environmental awareness has led IT firms to adopt sustainable practices, including energy efficiency measures and waste reduction strategies. Bengaluru, often referred to as India's Silicon Valley, hosts a large concentration of IT companies, ranging from multinational corporations to emerging startups. As a hub of technological innovation and economic growth, these organizations exert considerable influence on the local community and environment.

Prior research has extensively examined the relationship between CSR and organizational attractiveness, particularly in relation to job seekers' perceptions [6], the multidimensional nature of CSR activities as perceived by customers and potential employees [7], and the role of CSR as a strategic tool in talent acquisition [8]. However, a notable research gap remains, particularly within the context of IT professionals in Bengaluru. This study seeks to address this gap by exploring how organizations can effectively leverage perceived organizational support to maximize the positive influence of CSR initiatives on organizational attractiveness.

The importance of CSR in shaping organizational attractiveness, especially when mediated by organizational support, stems from several key considerations. First, CSR initiatives signal an organization's commitment to ethical conduct, sustainability, and community involvement, thereby enhancing external reputation while fostering employee pride and identification. Second, organizational support plays a critical role in influencing employee satisfaction, engagement, and retention. When employees perceive their organization as supportive and caring, they are more likely to develop stronger emotional connections and demonstrate higher levels of motivation and positive work behaviors. Accordingly, this study aims to address the following research questions:

**RQ1:** To what extent does perceived organizational support (POS) mediate the relationship between corporate social responsibility (CSR) and organizational attractiveness?

**RQ2:** How do control variables such as age, gender, educational qualification, academic institution, and overall work experience influence CSR, organizational attractiveness and perceived organizational support?

**RQ3:** What practical insights can organizations derive from understanding POS as a mediating mechanism in enhancing organizational attractiveness through CSR initiatives?

The article is systematically organized into several sections to provide a comprehensive examination of the research. The introduction establishes the study's context and rationale. The theoretical framework section develops the conceptual model and research hypotheses based on an extensive review of existing literature. The methodology section outlines the empirical approach used to test the proposed framework. This is followed by the analysis and findings section, which presents and interprets the results. The discussion section elaborates on the theoretical and managerial implications of the findings. The paper then identifies avenues for future research before concluding with a summary of the key insights and contributions of the study.

**Theoretical Framework**

*Stakeholder theory*

Stakeholder theory presents a view of capitalism that highlights the interdependent relationships between organizations and various stakeholder groups, including customers, suppliers, employees, investors, communities, and other parties with a vested interest in the firm. Rather than prioritizing shareholder returns alone, this perspective advocates value creation that addresses the interests of all stakeholders, thereby promoting a more inclusive understanding of organizational success [9]. Stakeholders play a pivotal role in shaping corporate social responsibility (CSR) decisions, as they provide essential resources that contribute to organizational functioning and sustainability [10].

From a stakeholder perspective, employees' perceptions of their organization are strongly influenced by the firm's public image and reputation. When individuals believe that an organization genuinely prioritizes social issues and demonstrates concern for matters that are important to society, the organization is perceived as more legitimate, trustworthy, and respected. Such perceptions enhance the organization's appeal as an employer, increasing its attractiveness to both current and prospective employees [11]. Stakeholder theory further emphasizes that organizations must consider the expectations and interests of groups that can either influence or be influenced by organizational outcomes. Accordingly, engagement in CSR initiatives can attract socially conscious customers and stakeholders, thereby strengthening the firm's market position, improving financial performance, and enhancing competitive advantage [7] **(Figure 1)**.
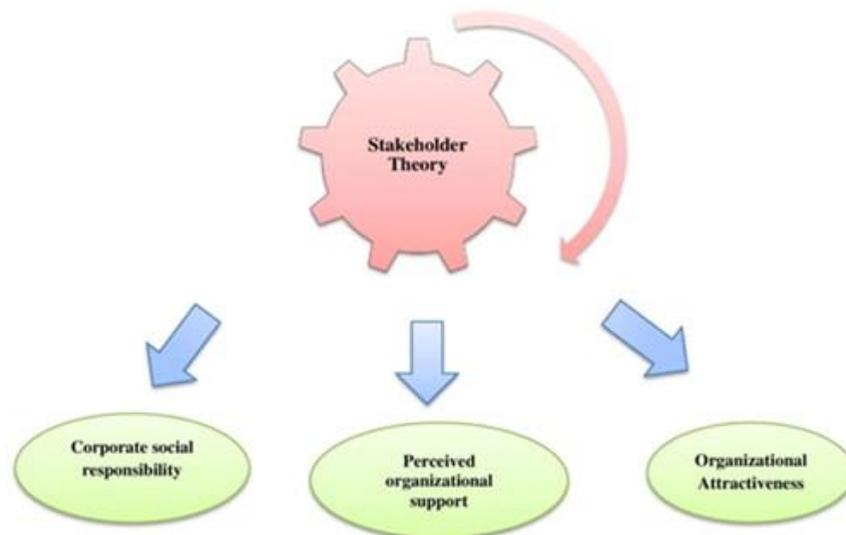


**Figure 1**. Theoretical framework (Author's design)

*Corporate social responsibility and organizational attractiveness*

Corporate social responsibility (CSR) represents a strategic organizational response to societal expectations, enabling firms to address social and environmental concerns while simultaneously shaping a favorable organizational identity. Through CSR engagement, organizations signal ethical conduct and social awareness, which helps cultivate trust-based relationships with consumers and other stakeholder groups [12]. Increasingly, organizations also pursue CSR as part of their long-term sustainability agenda, particularly as sustainable development has become a central theme in corporate strategy. This shift has encouraged firms to adopt environmentally responsible practices aimed at minimizing ecological impact [13].

Active involvement in CSR initiatives contributes to the development of a positive corporate image and enhanced organizational reputation, both of which play a crucial role in shaping stakeholder perceptions. Although the financial benefits of CSR may not always be immediate, prior research indicates that reputational gains derived from socially responsible behavior can indirectly improve financial outcomes, including returns on capital [14]. From a human resource perspective, CSR has emerged as an important determinant of organizational attractiveness. Empirical evidence suggests that organizations perceived as socially responsible are more appealing to job seekers, as CSR strengthens employer branding and signals value congruence [15].

Studies conducted across different contexts further reinforce this relationship. For example, research in developing economies demonstrates that CSR practices significantly influence employer preferences among university graduates entering the labor market [16]. Additionally, Waples and Brachle [8] found that CSR-related disclosures enhance organizational attractiveness beyond traditional economic incentives such as pay. More recently, Ali *et al.* [17] confirmed that the perceived effectiveness of CSR initiatives substantially improves employer appeal among potential applicants. Based on this consistent body of evidence, it is expected that CSR initiatives positively influence organizational attractiveness among IT professionals. Accordingly, the following hypothesis is proposed:

**H1:** Corporate social responsibility has a significant positive relationship with organizational attractiveness.

*Corporate social responsibility and perceived organizational support*

CSR initiatives not only influence external perceptions but also shape how employees interpret their organization's intentions and values. When organizations invest in socially responsible activities, employees may perceive these actions as indicators of care, fairness, and organizational concern, thereby strengthening perceived organizational support (POS). Prior empirical studies provide strong support for this association. For instance, Hur *et al.* [18] found that organizational support enhances the positive effects of CSR on employee outcomes within China's steel industry, suggesting that CSR initiatives are more impactful when employees perceive strong organizational backing.

Similarly, research in the banking sector shows that employee-oriented CSR practices are positively associated with POS, indicating that CSR initiatives targeted at internal stakeholders strengthen employees' perceptions of support [19]. In the hospitality industry, Hameed *et al.* [20] demonstrated that higher levels of POS amplify the relationship between CSR and organizational pride, reinforcing the psychological benefits of socially responsible practices. Evidence from the construction industry further supports this view, showing that CSR aligned with supportive organizational practices leads to improved organizational performance through enhanced employee perceptions [21].

Moreover, fair treatment, recognition, and equitable workplace opportunities—often embedded within CSR strategies—have been shown to foster employee commitment and performance. Supporting this argument, Wang *et al.* [22] reported that POS serves as a key mechanism linking CSR initiatives to job performance in manufacturing organizations. Collectively, these findings indicate that CSR initiatives strengthen employees' perceptions of organizational support. Hence, the following hypothesis is proposed:

**H2:** Corporate social responsibility has a significant positive relationship with perceived organizational support.

*Perceived organizational support and organizational attractiveness*

Perceived organizational support refers to employees' general beliefs regarding the extent to which their organization values their contributions and prioritizes their well-being. Originally conceptualized by Eisenberger and Huntington [23], POS develops through employees' ongoing evaluation of organizational actions, including recognition, rewards, and fairness in treatment. These perceptions influence not only employee attitudes but also how the organization is evaluated as an employer. Prior research suggests that perceptions of organizational support extend beyond existing employees to influence potential applicants' evaluations during recruitment processes. Nikolaou and Georgiou [24] found that applicants' perceptions of employer attractiveness are strongly associated with their beliefs about organizational support. This indicates that POS functions as a critical employer branding signal. Additionally, evidence from public sector organizations shows that POS enhances organizational commitment, which in turn predicts employee retention [25].

Research examining leadership composition further supports the role of supportive organizational signals in shaping employer appeal. For instance, Iseke and Pull [26] reported that organizations with greater female representation in senior leadership were perceived as more attractive by female job seekers, highlighting the importance of inclusivity and support in employer evaluations. Overall, these findings suggest that POS plays a pivotal role in shaping organizational attractiveness. Therefore, the following hypothesis is proposed:

**H3:** Perceived organizational support has a significant positive relationship with organizational attractiveness.

*Perceived organizational support as a mediating mechanism*

Recent studies increasingly emphasize the role of perceived organizational support as a psychological mechanism through which CSR initiatives influence organizational outcomes. Kim *et al.* [27] demonstrated that CSR enhances organizational commitment through a sequential process involving meaningfulness of work and POS, suggesting that CSR functions as an investment in employee perceptions and attitudes. This perspective aligns with the view that CSR initiatives send strong signals about organizational values, which employees interpret through perceived support.

In a sustainability-focused context, Xie *et al.* [28] showed that organizational support mediates the relationship between strategic orientations and environmental performance, while CSR strengthens these effects as a contextual factor. Similarly, Dauth *et al.* [29] found that POS plays a crucial role in enhancing employer attractiveness within multinational corporations, particularly in diverse leadership environments. From a talent management standpoint, supportive human resource practices embedded within CSR strategies significantly shape employees' perceptions of organizational support [30].

Drawing on this theoretical and empirical evidence, it can be argued that CSR initiatives enhance organizational attractiveness indirectly by strengthening employees' perceptions of organizational support. Accordingly, this study proposes POS as a mediating variable in the CSR–organizational attractiveness relationship:

**H4:** Perceived organizational support mediates the relationship between corporate social responsibility and organizational attractiveness.

*Control variables*

Drawing from previous research, gender (male, female), age (20–30 years), and education level (undergraduate, postgraduate, doctorate, or others) are commonly treated as demographic control variables in studies examining the factors influencing organizational attractiveness [31]. Informed by insights from industry experts and panel discussions, this study also incorporates academic institution type (Tier 1: IIT, IIM, NIT; Tier 2: Central University, State University, Autonomous, or Private University), overall work experience (0–5 years, 6–10 years, 11–15 years, and 16 years or more), and catchment-specific classifications aligned with industry requirements.

In summary, the primary focus of this study is to investigate the mediating role of perceived organizational support in the relationship between organizational attractiveness and corporate social responsibility. The proposed conceptual framework is illustrated in **Figure 2**.
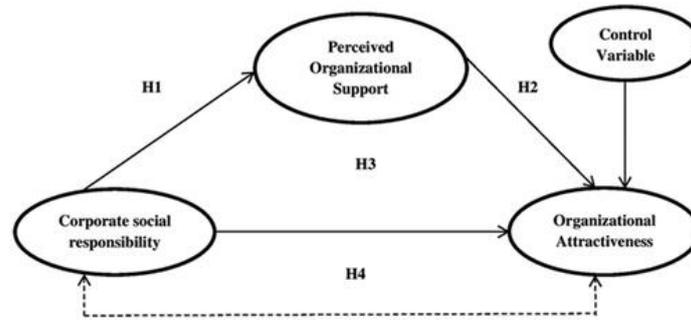


**Figure 2.** Conceptual framework (author's design)

## Conceptual Framework

Miles *et al.* [32] describe a conceptual framework as a structure that identifies the key constructs of a study and the proposed relationships among them. More specifically, it provides a blueprint that guides the research design in investigating a particular phenomenon [33].

As depicted in **Figure 2**, the conceptual framework of this study positions corporate social responsibility (CSR) as the independent variable and organizational attractiveness (OA) as the dependent variable. Perceived organizational support (POS) is incorporated as a mediating variable in the relationship between CSR and OA. In addition, several demographic factors—namely age, gender, educational qualification, academic institution, and overall work experience—are included as control variables, representing the contextual boundaries of the study.

## Research Methodology

The research methodology was developed to provide a detailed account of the procedures adopted to examine and explain the empirical relationships among corporate social responsibility (CSR), perceived organizational support (POS), and organizational attractiveness (OA). This section outlines key methodological components, including the research design, philosophical foundation, target population, sampling strategy, data collection instruments and procedures, analytical framework, data analysis techniques, and ethical considerations.

The selection of an appropriate research philosophy plays a critical role in guiding the research process by clarifying the study's direction, evaluating existing methodological approaches, and supporting innovation and flexibility in the selection and adaptation of research techniques [34]. In line with the recommendations of Creswell and Creswell [35], this study adopted a positivist paradigm, which emphasizes objective measurement, scientific inquiry, and the examination of causal relationships between variables.

An explanatory research design was employed using a cross-sectional approach. The primary aim of the study was to assess the impact of corporate social responsibility on organizational attractiveness, as well as to determine whether perceived organizational support mediates this relationship. Cross-sectional research designs focus on analyzing relationships among variables at a single point in time, offering insights into their interconnections and contributing to a clearer understanding of the phenomenon under investigation. This approach was deemed suitable due to its efficiency, cost-effectiveness, and reduced time requirements compared to longitudinal designs.

Furthermore, structural equation modeling (SEM) was utilized as the primary analytical technique. SEM comprises a range of statistical methods that enable the simultaneous examination of relationships among multiple independent and dependent variables, which may be either observed or latent, and categorical or continuous in nature. This technique is also referred to by several alternative terms, including path analysis, causal modeling, simultaneous equation modeling, confirmatory factor analysis, and analysis of covariance.

*Area of the study and research design*

This study adopted a survey-based research design, as surveys enable the systematic collection of relevant information regarding specific variables or phenomena from a selected group of respondents. The research was conducted in Bangalore, widely recognized as India's Silicon Valley and a major hub for technological advancement and entrepreneurial activity. Selecting Bangalore as the study area offers valuable insights into the dynamic and evolving nature of the Information Technology (IT) industry.

*Sample size and population*

The target population of the study comprised Information Technology companies operating in Bangalore. Based on Bentler's [36] recommended 10:1 rule of thumb for structural equation modeling, a total of 740 questionnaires were distributed. Of these, 396 usable responses were received, resulting in a response rate of 53.3%.

*Sources of data and sampling technique*

A multistage convenience sampling technique was employed for data collection. In the first stage, random sampling was used to select 20 IT companies from a recognized brand value report. In the second stage, convenience sampling was applied to gather responses from employees within the selected organizations. This approach was considered appropriate due to the prevalence of hybrid work arrangements in the IT sector, which made direct access to employees during working hours challenging. Ensuring participant availability, convenience, and informed consent were key considerations during data collection.

The study relied on both primary and secondary data sources. Primary data were collected through structured questionnaires, while secondary data were obtained from company brand value reports. Responses were collected exclusively from employees of the selected IT firms. In addition, the researcher consulted organizational representatives to gain insights into current industry practices and to validate the adapted questionnaire, thereby ensuring its relevance and suitability for the study context.

*Measures*

Corporate social responsibility (CSR) was measured using eight items adapted from the scale developed by Turker [37]. Perceived organizational support (POS) was assessed using eight items adapted from Eisenberger *et al.* [23], while organizational attractiveness (OA) was evaluated through six items adapted from Highhouse *et al.* [38]. Participants rated their responses on a five-point Likert scale, ranging from 1 ("Strongly Disagree") to 5 ("Strongly Agree").

*Catchment profile of respondents*

The catchment profile refers to a set of demographic characteristics that help identify suitable talent within the potential workforce [39]. Drawing on status generalization theory, which suggests that diffuse status characteristics exert broader influences on task-related outcomes than specific status attributes [40], this study considered demographic variables such as gender, age, academic institution, educational qualification, work experience and location.

**Table 1** presents the demographic distribution of the respondents, indicating that 65.7% were male and 33.8% were female. The age distribution shows that 60.9% of respondents were aged 20–30 years, 26.3% were between 31–40 years, 10.9% were between 41–50 years, and 2% were aged 51 years and above.

**Table 1.** Catchment Profile of Respondents

| Demographic Category | Group/Level | Percentage | Count |
|---|---|---|---|
| Age Group | 20–30 years | 59.8% | 237 |
| | 31–40 years | 27.8% | 110 |
| | 41–50 years | 10.9% | 43 |
| | 51 years and above | 1.5% | 6 |
| Gender | Male | 64.9% | 257 |
| | Female | 34.6% | 137 |
| | Other | 0.5% | 2 |
| Type of Academic Institution | Tier 1 (e.g., IIT, IIM, NIT) | 15.9% | 63 |
| | Tier 2 (e.g., Central/State/Autonomous/Private Universities) | 76.0% | 301 |
| | Tier 3 (Rural Universities) | 7.3% | 29 |
| | Tier 4 (Foreign Universities) | 0.8% | 3 |
| Total Work Experience | 0–5 years | 69.7% | 276 |
| | 6–10 years | 17.4% | 69 |
| | 11–15 years | 7.8% | 31 |
| | 16 years and above | 5.1% | 20 |
| Highest Education Level | Graduates | 51.8% | 204 |
| | Doctorate | 1.5% | 6 |
| | Postgraduates | 44.4% | 176 |

| | | Other | 2.5% | 10 |
|---|---|---|---|---|

## Results and Discussion

*Descriptive analysis*

Descriptive analysis was conducted to assess the normality of the data. The accuracy and distribution of the dataset were examined by analyzing the mean, skewness, standard deviation, and kurtosis values for each measurement item. According to Hair *et al.* [41], data can be considered normally distributed when skewness values fall within the range of −2 to +2 and kurtosis values lie between −3 and +3.

**Table 2** reports the descriptive statistics for all items, including mean, skewness, standard deviation, and kurtosis. The mean scores ranged from 3.96 to 4.24, while the standard deviations varied between 0.851 and 1.00. The observed skewness and kurtosis values were within the acceptable thresholds, indicating that the data followed a normal distribution. As a result, parametric statistical techniques were deemed appropriate for subsequent analyses.

**Table 2.** Descriptive Correlation and Statistics

| Items | Std. Deviation | Mean | Kurtosis | Skewness |
|---|---|---|---|---|
| | Statistic | Statistic | Statistic | Statistic |
| POS1 | 0.956 | 3.95 | 1.213 | −1.149 |
| POS2 | 0.919 | 4.04 | 1.272 | −1.124 |
| POS3 | 0.914 | 3.96 | 0.864 | −0.973 |
| POS4 | 0.946 | 3.97 | 0.595 | −0.985 |
| POS5 | 0.915 | 3.88 | 0.768 | −0.907 |
| POS6 | 0.867 | 3.97 | 1.304 | −1.049 |
| POS7 | 0.936 | 3.86 | 0.408 | −0.832 |
| CSR1 | 0.806 | 4.08 | 2.182 | −1.193 |
| CSR2 | 0.850 | 4.04 | 1.512 | −1.111 |
| CSR3 | 0.918 | 3.99 | 0.730 | −1.001 |
| CSR4 | 0.851 | 4.07 | 2.017 | −1.214 |
| CSR5 | 0.945 | 4.01 | 1.045 | −1.081 |
| CSR6 | 0.933 | 4.00 | 1.478 | −1.202 |
| CSR7 | 0.838 | 4.03 | 1.829 | −1.145 |
| CSR8 | 0.834 | 4.06 | 2.148 | −1.194 |
| CSR9 | 0.850 | 4.12 | 1.861 | −1.198 |
| CSR10 | 0.851 | 4.14 | 1.812 | −1.191 |
| CSR11 | 0.869 | 4.21 | 2.682 | −1.472 |
| OA1 | 0.768 | 4.24 | 3.660 | −1.459 |
| OA2 | 0.937 | 4.01 | 1.127 | −1.128 |
| OA3 | 0.863 | 4.15 | 1.734 | −1.242 |
| OA4 | 0.869 | 4.04 | 1.257 | −1.073 |
| OA5 | 0.898 | 4.02 | 0.649 | −0.950 |
| OA6 | 1.000 | 3.97 | 0.714 | −1.045 |

## Reliability

Reliability analysis was conducted to evaluate the internal consistency of the measurement instruments used in the study. As noted by Hair *et al.* [41], reliability testing assesses the extent to which a variable or set of variables consistently measures the underlying construct it is intended to represent. In accordance with the criterion suggested by Nunnally [42], Cronbach's alpha values exceeding 0.70 indicate acceptable reliability.

**Table 3** reports the Cronbach's alpha coefficients for the study constructs. The values for corporate social responsibility (CSR = 0.943), perceived organizational support (POS = 0.917), and organizational attractiveness (OA = 0.832) all surpass the recommended threshold, demonstrating strong internal consistency and confirming the reliability of the questionnaire. Furthermore, the results indicate positive associations among CSR, POS, and OA.

**Table 3.** Reliability and Correlation

| Construct | Number of Items | Cronbach's Alpha | Correlation with CSR | Correlation with POS | Correlation with OA |
|---|---|---|---|---|---|
| Perceived Organizational Support (POS) | 7 | 0.917 | | 1 | 0.693** |

| | | | | |
|---|---|---|---|---|
| Corporate Social Responsibility (CSR) | 11 | 0.943 | 1 | 0.678** | 0.649** |
| Organizational Attractiveness (OA) | 6 | 0.852 | | | 1 |

*Discriminant and convergent validity of the measurement model*

To evaluate the validity of the measurement scales, multiple indicators were employed, including composite reliability (CR), average variance extracted (AVE), and discriminant validity measures. According to Campbell and Fiske [43], construct validity comprises both convergent and discriminant validity. Convergent validity reflects the degree to which items intended to measure the same construct are correlated and is commonly assessed using CR and AVE.

As shown in **Table 4**, the composite reliability values for all constructs range between 0.80 and 0.90, indicating strong internal consistency and reliability, in line with the recommendations of Hair *et al.* [41]. The AVE values for corporate social responsibility (CSR) and perceived organizational support (POS) exceed the recommended threshold of 0.50, demonstrating adequate convergent validity for these constructs. However, the AVE value for organizational attractiveness (OA) falls below the suggested cutoff of 0.50, indicating that the criterion for adequate convergent validity was not fully satisfied for this construct.

To address this validity concern, the researcher conducted an outlier analysis and utilized AMOS version 22.0 for further data examination. As reflected in **Table 4**, the issue related to validity was mitigated after identifying and treating outliers, with the details of this procedure discussed in Section 6.4.

**Table 4.** Discriminant and Convergent Validity

| | AVE | CR |
|---|---|---|
| **Corporate** | 0.571 | 0.936 |
| **Support** | 0.620 | 0.919 |
| **Attractiveness** | **0.488** | 0.849 |

## Outlier Removal

Outliers were identified and addressed using the Mahalanobis distance technique, as recommended by Tabachnick and Fidell [44]. This method enables the detection of multivariate outliers by examining the distance of each observation from the centroid of the data distribution. The results of the outlier analysis are presented in **Table 5**.

**Table 5**. Outlier removal

| Mahalanobis d-squared | Observation number | p1 | p2 |
|---|---|---|---|
| 119.787 | 202 | 0 | 0 |
| 105.894 | 187 | 0 | 0 |
| 104.236 | 221 | 0 | 0 |
| 101.163 | 249 | 0 | 0 |
| 95.355 | 355 | 0 | 0 |
| 92.419 | 388 | 0 | 0 |
| 89.712 | 335 | 0 | 0 |
| 86.83 | 360 | 0 | 0 |
| 85.623 | 312 | 0 | 0 |
| 75.05 | 220 | 0 | 0 |
| 73.615 | 218 | 0 | 0 |
| 72.512 | 217 | 0 | 0 |
| 72.207 | 174 | 0 | 0 |
| 71.808 | 182 | 0 | 0 |
| 69.424 | 366 | 0 | 0 |
| 69.121 | 172 | 0 | 0 |
| 67.554 | 171 | 0 | 0 |
| 66.845 | 365 | 0 | 0 |
| 66.492 | 183 | 0 | 0 |
| 66.257 | 334 | 0 | 0 |
| 65.967 | 239 | 0 | 0 |
| 65.537 | 252 | 0 | 0 |
| 65.227 | 159 | 0 | 0 |
| 65 | 339 | 0 | 0 |
| 63.959 | 233 | 0 | 0 |

| | | | |
|---|---|---|---|
| 63.341 | 67 | 0 | 0 |
| 59.672 | 192 | 0 | 0 |
| 58.74 | 132 | 0 | 0 |
| 58.61 | 112 | 0 | 0 |
| 57.991 | 163 | 0 | 0 |
| 57.81 | 382 | 0 | 0 |
| 55.57 | 325 | 0 | 0 |
| 55.471 | 395 | 0 | 0 |
| 55.294 | 390 | 0 | 0 |
| 55.004 | 213 | 0 | 0 |
| 54.99 | 266 | 0 | 0 |
| 53.123 | 249 | 0.001 | 0 |

**Table 5** reports the results of the Mahalanobis distance analysis. A total of 36 responses were identified as outliers and subsequently removed, resulting in a final sample size of 360 observations for further analysis. Following the elimination of outliers, the convergent and discriminant validity of the measurement model were reassessed, and the revised results are presented in **Table 6**.

**Table 6.** Discriminant Validity and Revised Convergent

| | AVE | CR |
|---|---|---|
| **Attractiveness** | 0.510 | 0.861 |
| **Support** | 0.635 | 0.924 |
| **Corporate** | 0.622 | 0.948 |

**Figure 3** illustrates the study's measurement model after the removal of outliers identified in **Table 5**. In addition, **Table 6** presents the updated confirmatory factor analysis results for the proposed measurement model, reflecting improvements in the model's validity after data refinement.
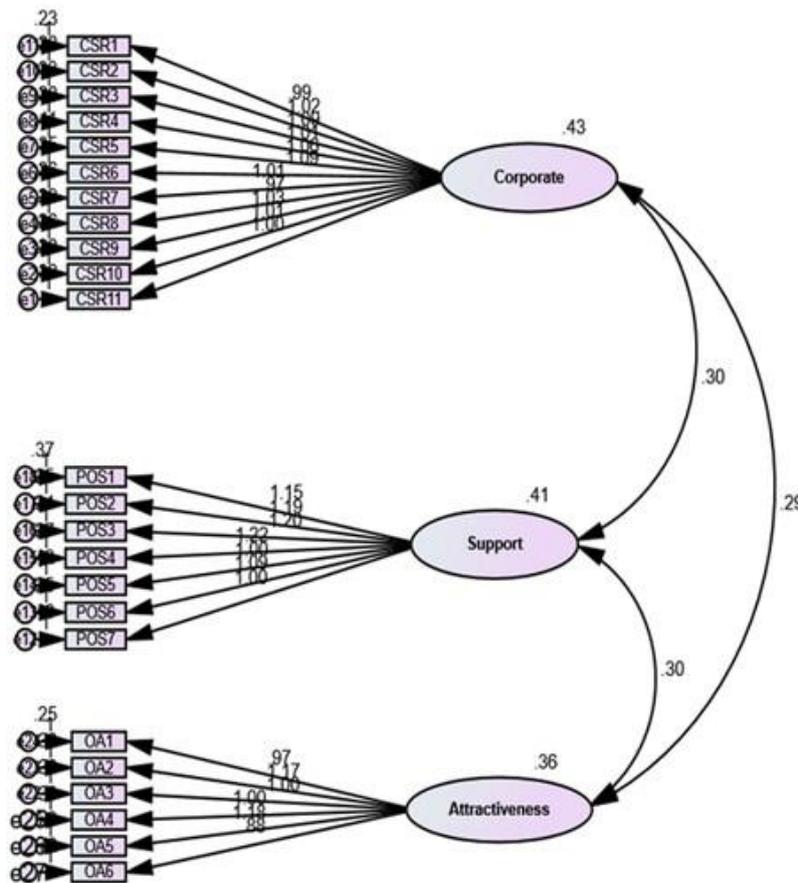


**Figure 3**. Measurement model

**Table 6** indicates that although the average variance extracted (AVE) values are below the recommended threshold of 0.50, the composite reliability (CR) values exceed 0.70. Moreover, all standardized factor loadings for the constructs fall within acceptable limits, in accordance with the guidelines proposed by Hair *et al.* [41].

## Evaluation of the Measurement Model

The measurement model was evaluated by examining several key goodness-of-fit indicators. These included absolute fit indices such as the goodness-of-fit index (GFI), the chi-square to degrees of freedom ratio (CMIN/df), and the root mean square error of approximation (RMSEA). In addition, incremental fit indices—including the adjusted goodness-of-fit index (AGFI), the normed fit index (NFI), and the comparative fit index (CFI)—were assessed. Parsimonious fit measures, namely the parsimony normed fit index (PNFI) and the parsimony goodness-of-fit index (PGFI), were also evaluated to determine the model's efficiency.

As presented in **Table 7**, all model fit indices meet the recommended threshold values, indicating a satisfactory overall model fit. These results suggest that the proposed measurement model demonstrates acceptable levels of validity and reliability, thereby justifying progression to subsequent hypothesis testing.

**Table 7.** Fit Indices of the Confirmatory Factor Analysis

| Category | Fit Index | Obtained Value | Recommended Threshold |
|---|---|---|---|
| **Incremental Fit Measures** | NFI | 0.884 | $\geq 0.90$ (strict) |
| | CFI | 0.918 | $\geq 0.90$ (strict) |
| | AGFI | 0.805 | $\geq 0.90$ (strict); $\geq 0.80$ (acceptable) |
| **Parsimonious Fit Measures** | PGFI | 0.695 | Higher values indicate better parsimony |
| | PNFI | 0.798 | Higher values indicate better parsimony |
| **Absolute Fit Measures** | $\chi^2$/df (CMIN/df) | 3.066 | $\leq 2$ (strict); $\leq 5$ (acceptable) |
| | RMSEA | 0.082 | $\leq 0.08$ (strict); $\leq 0.10$ (acceptable) |
| | GFI | 0.838 | $\geq 0.90$ (strict); $\geq 0.80$ (acceptable) |

## Common Method Bias

Common method bias refers to systematic measurement error that can occur when both predictor and outcome variables are obtained from the same respondents using a single data collection method. To examine whether this issue influenced the findings, the study applied Harman's single-factor test using SPSS, as recommended by Podsakoff and Organ [45].

To perform this test, all measurement items related to corporate social responsibility (CSR), perceived organizational support (POS), and organizational attractiveness (OA) were loaded together into an exploratory factor analysis. The results of the principal component analysis, reported in **Table 8**, were used to determine whether a single factor accounted for the majority of variance in the data.

**Table 8.** Results of Harman's Single-Factor Test (Principal Component Analysis)

| Factor | Extraction Sums of Squared Loadings | | |
|---|---|---|---|
| | Total | % of Variance | Cumulative % |
| 1 | 11.716 | 48.816 | 48.816 |
| 2 | 1.623 | 6.761 | 55.577 |
| 3 | 0.852 | 3.548 | 59.125 |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
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| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | | | |

According to the results of Exploratory Factor Analysis (EFA), the data yielded three distinct factors, with no single factor explaining more than 50% of the total variance. Specifically, the first factor accounted for 48.16% of the variance, the second for 6.76%, and the third for 3.55%. These findings indicate the absence of significant common method bias in the study.

## Structural Equation Modeling

Structural equation modeling (SEM) is an advanced statistical technique within the general linear modeling framework that enables researchers to simultaneously estimate multiple regression equations [41]. The SEM process involves two main stages: (i) assessment of the measurement model (outer model) to verify the reliability and validity of the constructs, and (ii) evaluation of the structural model (inner model) to test the proposed research hypotheses. Hypothesis testing in the structural model relies on path coefficients, t-statistics, and the coefficient of determination ($R^2$). The path coefficient ($\beta$) represents the strength and direction (positive or negative) of the relationship between variables. A hypothesis is supported at the 95% confidence level if the associated p-value is less than 0.05; otherwise, it is rejected.

### *Individual path coefficients*

The direct effects among the constructs, as shown in **Table 9**, were as follows: Corporate Social Responsibility (CSR) exerts a substantial positive influence on Perceived Organizational Support (POS) ($\beta = 0.721$, $R^2 = 0.521$, $p < 0.001$); Perceived Organizational Support (POS) exerts a substantial positive influence on Organizational Attractiveness (OA) ($\beta = 0.744$, $R^2 = 0.620$, $p < 0.001$); and Corporate Social Responsibility (CSR) exerts a substantial positive influence on Organizational Attractiveness (OA) ($\beta = 0.707$, $R^2 = 0.547$, $p < 0.001$).

All three paths satisfied the conditions outlined by Baron and Kenny [46] for further mediation analysis. Among these relationships, perceived organizational support exerted the strongest effect on organizational attractiveness ($R^2 = 0.620$). This finding highlights that employees highly value organizational support, which in turn substantially strengthens their attraction to the organization and promotes long-term retention.

**Table 9.** Individual path

| Predictor | | | Standardized Estimate ($\beta$) | Unstandardized Estimate (B) | P | $R^2$ |
|---|---|---|---|---|---|---|
| Attractiveness | ← | 0.744 | Support | 0.787 | *** | 0.620 |
| Support | ← | 0.721 | Corporate | 0.722 | *** | 0.521 |
| Attractiveness | ← | 0.707 | Corporate | 0.74 | *** | 0.547 |

## Evaluation of the Proposed Hypothesis Testing and Structural Model

The structural model illustrated in **Figure 4** incorporates three key constructs: corporate social responsibility (CSR), perceived organizational support (POS), and organizational attractiveness (OA). In this framework, CSR functions as the exogenous (independent) variable, while organizational attractiveness serves as the endogenous (dependent) variable. Perceived organizational support is positioned within the model to examine its role in explaining the relationship between CSR and organizational attractiveness.
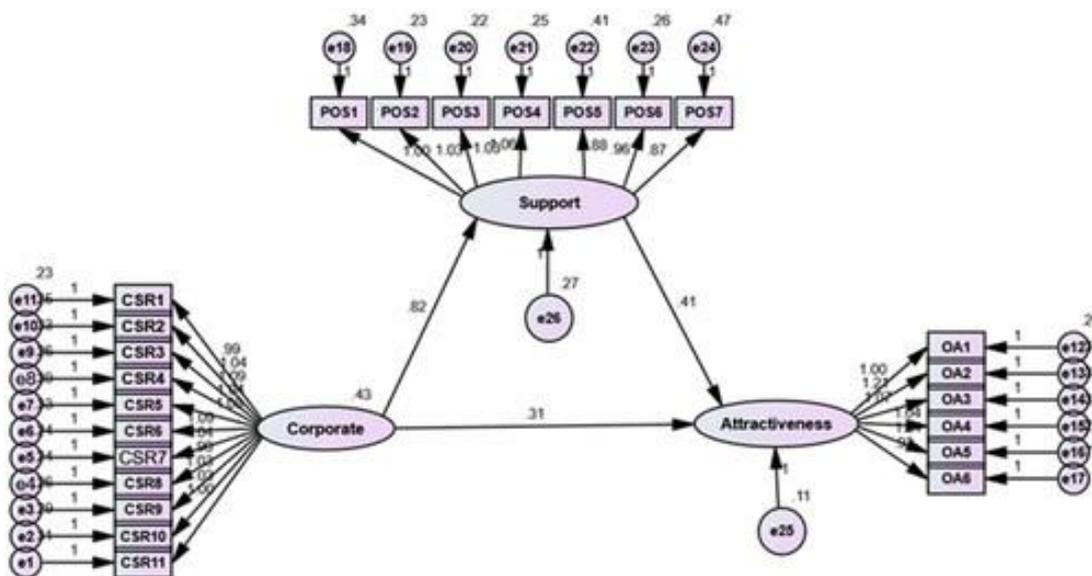


**Figure 4**. Proposed structural model

*Mediation*

This study investigated whether perceived organizational support (POS) mediates the relationship between corporate social responsibility (CSR) and organizational attractiveness (OA). Mediation was evaluated based on the criteria proposed by Baron and Kenny [46], which specify four conditions: (1) the independent variable must significantly predict the dependent variable; (2) the independent variable must be significantly related to the mediator; (3) the mediator must significantly influence the dependent variable; and (4) the direct effect of the independent variable on the dependent variable should either diminish or become non-significant once the mediator is included in the model. As evidenced in **Table 9**, all prerequisite conditions were satisfied, thereby justifying the execution of mediation analysis.

The results presented in **Table 10** indicate that corporate social responsibility has a significant positive effect on organizational attractiveness, with both unstandardized and standardized path coefficients reported as B = 0.314 and β = 0.353, respectively (p < 0.05), providing support for Hypothesis 1. In addition, CSR demonstrates a strong and significant influence on perceived organizational support (B = 0.824, β = 0.723, p < 0.05), confirming Hypothesis 2. Perceived organizational support also exhibits a significant positive effect on organizational attractiveness (B = 0.412, β = 0.531, p < 0.05), thereby supporting Hypothesis 3.

To test Hypothesis 4, a bootstrapping procedure with 5,000 resamples was conducted using AMOS. The significance of the indirect effect was evaluated using a 95% bias-corrected and accelerated confidence interval, following the recommendations of Hayes [47]. The results revealed a statistically significant indirect effect, indicating that perceived organizational support partially mediates the relationship between corporate social responsibility and organizational attractiveness. Accordingly, Hypothesis 4 is supported.

**Table 10.** Hypothesis testing

| Effect | | Unstandardized Estimate (B) | Standardized Estimate (β) | P / P (BC two tail) | R2 | Hypothesis |
|---|---|---|---|---|---|---|
| Direct Effect | Attractiveness ← Corporate | 0.314 | 0.355 | *** | — | H1 supported |
| Direct Effect | Support ← Corporate | 0.824 | 0.723 | *** | — | H2 supported |
| Direct Effect | Attractiveness ← Support | 0.412 | 0.531 | *** | — | H3 supported |
| Indirect Effect | Attractiveness ← Corporate | 0.339 | 0.384 | 0.000 | 0.680 | H4 supported / Partial Mediation |
| Total Effect | Attractiveness ← Corporate | 0.653 | 0.739 | — | — | — |

## Bootstrap Mediation Analysis

To assess the direct, indirect, total, and mediating effects among the study variables, a bootstrapping procedure was applied using 5,000 resamples with a 95% confidence interval. The statistical significance of the structural paths was evaluated using the bias-corrected (BC) bootstrap method, which is widely recognized for minimizing the likelihood of Type I errors [48].

The bias-corrected bootstrap confidence interval is particularly effective for detecting indirect effects in mediation analysis, although it may be associated with a slightly elevated risk of Type I error. In contrast, the percentile bootstrap approach is known to provide improved confidence interval coverage and more stable Type I error rates. Due to its simplicity and robust performance across diverse analytical contexts, the percentile bootstrap method is often regarded as a practical and reliable option for mediation testing [49].

**Table 11** summarizes the estimated direct, indirect, and total effects of the predictor and mediating variables derived from the SEM-based bootstrap analysis.

**Table 11**. Bootstrap result

| Corporate Social Responsibility to Organizational Attractiveness | Percentile Method | | | | Bias-Corrected Method | | |
|---|---|---|---|---|---|---|---|
| | Estimate | UB 95% CI | LB 95% CI | P | LB 95% CI | P | UB 95% CI |
| Total Effect | 0.653 | 0.762 | 0.532 | 0 | 0.527 | 0.001 | 0.758 |
| Direct Effect | 0.314 | 0.439 | 0.182 | 0 | 0.189 | 0 | 0.443 |
| Indirect Effect | 0.339 | 0.462 | 0.241 | 0 | 0.245 | 0 | 0.469 |

*Summary of model fit indices*

**Table 12** reports the goodness-of-fit statistics for the proposed hypothesis model. The absolute fit indices indicate an acceptable model fit, with values of CMIN/df = 3.066, GFI = 0.838, and RMSEA = 0.079. The incremental fit measures also fall within recommended ranges, as reflected by NFI = 0.884, AGFI = 0.805, and CFI = 0.918. In addition, the parsimonious

fit indices demonstrate adequate model parsimony, with PGFI = 0.695 and PNFI = 0.798. Collectively, these results suggest that the proposed hypothesis model exhibits a satisfactory overall fit and is therefore acceptable for interpretation.

**Table 12.** Fit Indices of the Proposed Hypothesis Model

| Model Fit Indicator | Obtained Value | Acceptable / Suggested Criteria |
|---|---|---|
| **Incremental Model Fit** | | |
| Comparative Fit Index (CFI) | 0.918 | ≥ 0.90 (a) |
| Normed Fit Index (NFI) | 0.884 | ≥ 0.90 (a) |
| Adjusted Goodness-of-Fit Index (AGFI) | 0.805 | ≥ 0.90 (a); ≥ 0.80 (b) |
| **Parsimonious Model Fit** | | |
| Parsimony Normed Fit Index (PNFI) | 0.798 | Higher values indicate better fit |
| Parsimony Goodness-of-Fit Index (PGFI) | 0.695 | Higher values indicate better fit |
| **Absolute Model Fit** | | |
| Root Mean Square Error of Approximation (RMSEA) | 0.079 | ≤ 0.08 (a); ≤ 0.10 (b) |
| Chi-square / Degrees of Freedom (CMIN/df) | 3.066 | ≤ 2 (a); ≤ 5 (b) |
| Goodness-of-Fit Index (GFI) | 0.838 | ≥ 0.90 (a); ≥ 0.80 (b) |

*Effects of control variables*

The study further examined the influence of selected control variables—gender, age, educational qualification, academic institution, and overall work experience—on the relationships between corporate social responsibility and perceived organizational support, perceived organizational support and organizational attractiveness, and corporate social responsibility and organizational attractiveness.

As presented in **Table 13**, gender does not significantly moderate the relationships among the study variables for male and female respondents. Although gender was initially observed to influence the structural paths, the z-score values for all comparisons were below the critical value of 1.96, indicating no statistically significant differences between males and females across the examined relationships.

Similarly, age did not produce significant differences in the structural relationships between respondents aged 20–30 years and those aged above 31 years. The z-score values remained below 1.96, suggesting that age does not significantly alter the relationships between corporate social responsibility and perceived organizational support, perceived organizational support and organizational attractiveness, or corporate social responsibility and organizational attractiveness.

Educational qualification was also assessed by comparing undergraduate and postgraduate respondents. While educational background appeared to influence the structural paths, the corresponding z-scores were below the threshold of 1.96, indicating no significant differences between these groups across the examined relationships.

Finally, the effect of academic institution was evaluated by comparing respondents from Tier 1 institutions (IIT, IIM, NIT) and Tier 2 institutions (central universities, state universities, autonomous institutions, and private universities). The results indicate that academic institution does not significantly moderate the relationships among the study variables, as all z-score values were below 1.96. Overall, the findings suggest that the proposed structural relationships remain stable across different demographic and institutional groups.

**Table 13.** Control effect

| Moderator | Group 1 | Group 2 | Predictor | Group 1 P | Group 1 Estimate | Group 2 P | Group 2 Estimate | z-score |
|---|---|---|---|---|---|---|---|---|
| **Age** | 20-30 yrs. | >31 and Above yrs. | Support ← Corporate | *** | 0.793 | *** | 1.027 | 1.237 |
| | | | Attractiveness ← Support | *** | 0.415 | *** | 0.366 | −0.468 |
| | | | Attractiveness ← Corporate | *** | 0.325 | 0.003 | 0.332 | 0.051 |
| **Gender** | Male | Female | Support ← Corporate | *** | 0.818 | *** | 0.836 | 0.135 |
| | | | Attractiveness ← Support | *** | 0.425 | *** | 0.394 | −0.274 |
| | | | Attractiveness ← Corporate | *** | 0.316 | *** | 0.354 | 0.312 |
| **Academic Institution** | Tier 1 | Tier 2 | Support ← Corporate | *** | 0.846 | *** | 0.821 | −0.114 |
| | | | Attractiveness ← Support | *** | 0.578 | *** | 0.376 | −1.223 |
| | | | Attractiveness ← Corporate | 0.653 | 0.075 | *** | 0.365 | 1.627 |
| **Overall Experience** | 0-5 Yrs | >6 and Above yrs. | Support ← Corporate | *** | 0.812 | *** | 0.912 | 0.573 |
| | | | Attractiveness ← Support | *** | 0.472 | *** | 0.293 | −1.726* |
| | | | Attractiveness ← Corporate | *** | 0.26 | *** | 0.444 | 1.414 |
| **Education Qualification** | Under graduate | Post graduate | Support ← Corporate | *** | 0.86 | *** | 0.813 | −0.311 |
| | | | Attractiveness ← Support | *** | 0.397 | *** | 0.434 | 0.349 |
| | | | Attractiveness ← Corporate | *** | 0.339 | 0.012 | 0.239 | −0.856 |

## Discussion

RQ1: How does perceived organizational support mediate the relationship between corporate social responsibility and organizational attractiveness?

The empirical findings demonstrate that corporate social responsibility plays an important role in shaping organizational attractiveness; however, this influence becomes substantially stronger when employees perceive a high level of organizational support. Initial analyses revealed a direct and statistically significant association between CSR and organizational attractiveness, confirming earlier evidence that socially responsible practices enhance employer appeal [11]. At the same time, CSR was found to strongly predict perceived organizational support, suggesting that employees interpret responsible organizational behavior as a signal of care and concern from their employer [20]. Perceived organizational support, in turn, emerged as a powerful predictor of organizational attractiveness, exerting a stronger effect than CSR alone. This indicates that CSR initiatives are most effective when they translate into employees' perceptions of support, recognition, and concern for their well-being [50]. To further examine this mechanism, POS was tested as a mediating variable between CSR and organizational attractiveness. The results satisfied the mediation conditions proposed by Baron and Kenny. A bootstrapping procedure with 5,000 resamples and a 95% confidence interval was employed to assess the robustness of the indirect effects. The findings revealed significant direct, indirect, and total effects, indicating that perceived organizational support partially mediates the relationship between CSR and organizational attractiveness. Accordingly, Hypothesis 4 is confirmed. These results reinforce existing research suggesting that CSR enhances organizational attractiveness primarily through its capacity to foster supportive perceptions among employees [11, 20, 50].

RQ2: Do demographic and background variables influence perceptions of corporate social responsibility, perceived organizational attractiveness and organizational support?

The analysis of control variables shows that demographic and background characteristics—including gender, age, educational qualification, academic institution, and overall work experience—are associated with perceptions of CSR, perceived organizational support, and organizational attractiveness. However, comparisons across specific categories (e.g., male versus female, younger versus older respondents, undergraduate versus postgraduate qualifications, Tier 1 versus Tier 2 institutions, and lower versus higher experience levels) revealed no statistically meaningful differences. These findings suggest that perceptions of CSR and organizational support are relatively uniform across demographic groups, indicating that socially responsible practices and supportive organizational environments are valued consistently by employees regardless of personal or professional background.

RQ3: How can understanding perceived organizational support as a mediating mechanism inform organizational strategies to enhance attractiveness through corporate social responsibility?

Recognizing perceived organizational support as a central mechanism through which CSR enhances organizational attractiveness provides several practical insights. First, organizations should move beyond symbolic CSR activities and focus on initiatives that visibly benefit employees and stakeholders, thereby reinforcing perceptions of genuine organizational care. Second, internal communication plays a critical role in translating CSR initiatives into perceived support. Clearly communicating how CSR efforts contribute to employee well-being and societal impact can strengthen employees' emotional connection with the organization. Third, involving employees directly in CSR initiatives fosters a sense of participation and ownership, which further enhances perceived organizational support and, consequently, organizational attractiveness. Additionally, extending CSR efforts to address the needs of broader stakeholder groups can reinforce the organization's overall appeal. Continuous evaluation of CSR and POS initiatives through feedback mechanisms allows organizations to refine their strategies and ensure alignment with long-term goals. Collectively, these practices enable organizations to build a credible, supportive, and attractive employer image.

### *Theoretical implications*

This study contributes to the literature in several important ways. First, it expands existing research by examining the CSR–organizational attractiveness relationship within the Indian IT sector, a context that remains underrepresented in prior studies largely focused on Western economies. By doing so, it provides context-specific insights into how CSR and organizational support are perceived in emerging economies. Second, the study advances theoretical understanding by explicitly positioning perceived organizational support as a mediating mechanism rather than merely an antecedent of organizational attractiveness. This clarifies the psychological process through which CSR initiatives influence employees' evaluations of their organization. Anchored in stakeholder theory, the findings demonstrate how responsible organizational actions translate into supportive perceptions, ultimately enhancing attractiveness. Third, the study sheds light on the cognitive and emotional processes that shape employee responses to CSR. It shows that employees do not respond to CSR in isolation; rather, they evaluate such initiatives through the lens of perceived support. By integrating perspectives from organizational behavior, psychology, and CSR literature, the study offers a more comprehensive theoretical framework. Finally, consistent with social exchange theory and norms of reciprocity [51], the findings suggest that when employees perceive organizational care and support, they

reciprocate with positive attitudes, including stronger attachment, higher engagement, and a greater intention to remain with the organization [52-54].

*Managerial implications*

From a managerial perspective, the findings underscore the importance of integrating CSR initiatives with internal support systems. Managers should ensure that CSR efforts are aligned with organizational values and directly experienced by employees, rather than remaining purely symbolic or externally focused. Moreover, fostering a supportive organizational climate is essential for enhancing employer attractiveness. Providing adequate resources, recognizing employee contributions, and maintaining transparent communication channels can strengthen perceived organizational support. Communicating CSR achievements through internal platforms, annual reports, and social media can further enhance organizational credibility and trust. Together, these actions enable organizations to translate CSR investments into sustained employee commitment and a stronger employer brand.

*Directions for future research*

Several avenues for future research emerge from this study. Comparative cross-cultural studies could examine whether the mediating role of perceived organizational support varies across cultural contexts. Industry-specific investigations may further clarify how sectoral characteristics shape the CSR–POS–organizational attractiveness relationship. Longitudinal research designs would be particularly valuable in assessing how these relationships evolve over time and whether their effects are sustainable. Future studies could also compare different types of CSR initiatives to determine which are most effective in enhancing organizational attractiveness. Additionally, examining the impact of organizational attractiveness on measurable performance outcomes—such as employee retention, innovation, and financial performance—would extend the practical relevance of this research. Emerging organizational trends, including remote work and virtual support mechanisms, also warrant scholarly attention.

## Conclusion

This study highlights perceived organizational support as a crucial pathway through which corporate social responsibility enhances organizational attractiveness. The findings demonstrate that CSR alone is insufficient to maximize employer appeal unless it is accompanied by supportive organizational practices that are recognized by employees. In an increasingly competitive employment environment, organizations must view CSR not only as a reputational tool but also as a strategic means of cultivating trust, care, and support within the workplace. By strengthening perceived organizational support, organizations can enhance employee loyalty, commitment, and long-term attractiveness.

Overall, this research positions perceived organizational support as a vital link connecting CSR to organizational attractiveness, offering both theoretical clarity and practical guidance for organizations seeking to differentiate themselves as socially responsible and desirable employers.

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