

Article

The Perceived Role of CSR Activities in the Area of Human Rights in Employer Choice Decisions Among Generation Z

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Abstract

The aim of the article is to analyze the impact of selected corporate social responsibility (CSR) initiatives in the area of human rights on the decisions regarding employer choice made by representatives of Generation Z. A survey was conducted among students at Polish universities, who belong to Generation Z, including both those currently employed and those soon to enter the labor market, and builds on previous research and analyses conducted by the authors. The study focused on analyzing selected CSR initiatives related to respect for human rights and their potential impact on the respondents' choice of employer. The varied results in the statistical models point to the complex nature of the relationships under study. The application of various analytical methods has shown that the impact of the analyzed variables is not always direct or linear. The results confirm the significance of all the CSR initiatives analyzed, and the evaluation of these initiatives varies both among employed and unemployed respondents and according to educational background. Respondents' willingness to accept employment increases under the influence of factors such as salary and opportunities for professional development, while the impact of CSR is minimal. The results indicate that CSR initiatives in the area of human rights are perceived by employed members of Generation Z, as well as those who will soon enter the labor market, as a factor that has only a minor influence on employment decisions. The findings provide practical guidance for employers on shaping CSR strategies and employer branding initiatives tailored to the needs and values of Generation Z.

Keywords: CSR; human rights activities; employment; Generation Z; Central and Eastern Europe; Poland



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1. Introduction

Enterprises have a significant impact on the natural environment and social structures, and the growing environmental and social awareness of their stakeholders is leading to higher expectations that organizations will operate in a sustainable, ethical, and transparent manner. Therefore, organizations voluntarily undertake social, environmental, and ethical initiatives, with the aim of shaping a positive image of the organization and building relationships with stakeholders.

Despite decades of growing interest among scholars in corporate social responsibility (CSR), research on this concept remains fragmented, and numerous issues have yet to be empirically explored. In the past, most research focused on external stakeholders, such as customers or investors [1–8], while equally important internal stakeholders—in particular, employees—were often overlooked, but this is now changing [9–12].

Employees, as a strategic resource, play a key role in building the competitive advantage of modern enterprises. By shaping, their image as an attractive workplace through CSR activities, companies have the opportunity to attract competent employees and retain the most talented and valuable ones [13,14]. Generation Z constitutes a developing and rapidly growing segment not only of consumers, but also of employees, which reinforces its role as a key stakeholder in business organizations. Both as consumers and as employees, members of this generation demonstrate particular sensitivity to pro-ecological and social initiatives undertaken by enterprises [15–19], evaluating not only the product offering or compensation packages but also the alignment of organizational practices with their own values [20]. Their choice of workplace is not merely an economic calculation, but also an axiological statement, expressing support for a model of sustainable development, environmental protection, and responsible treatment of social stakeholders. As a result, enterprises that, contrary to these expectations, continue to engage in activities harmful to the environment or society are at risk of facing difficulties in recruiting and retaining employees.

On the other hand, companies that take actions in the area of human rights and support diversity, racial and gender equality can attract Generation Z candidates and even convince them to accept lower salaries [21]. Poland is a leading the changes taking place in Central and Eastern Europe. With a population of nearly 38 million, it is the 20th-richest economy in the world. In 2025, GDP growth stood at 3.6%, the highest among CEE countries and third-highest in the entire EU, while the EU average was 1.5% [22]. Investment plays a key role in economic development. According to a KPMG report [23], Poland is the leading destination for German investors among CEE countries. One of the most important factors attracting investors to Poland is access to a skilled and abundant workforce. This is due to the significant number of college graduates. Each year, approximately 290,000 students graduate, including about 40,000 in technical fields [24]. Consequently, Poland is also emerging as a technology leader in Central and Eastern Europe (CEE). Approximately one million IT specialists work across the region, of whom about 470,000 are in Poland [25].

The impact of CSR on employment is an interesting and largely unexplored topic in the literature on the subject, and to the best of the authors' knowledge, there are several original articles addressing these issues in Central and Eastern Europe [26–30], and from Poland [13,31], with few focusing on Generation Z [32,33]. The paper aims to shed light on the perception of CSR from the perspective of young Polish Generation Z members as they choose an employer. Our study focuses on corporate actions related to human rights, which are important to Generation Z when selecting an employer [34–37].

The findings make a significant contribution to the literature on the impact of CSR on Generation Z and their employment choices. This study answers the question of whether CSR initiatives related to human rights are a factor in choosing a workplace. Given that we surveyed both employed and unemployed representatives of Generation Z we based our research on stakeholder theory and signaling theory. We justify the adoption of stakeholder theory as a research framework by the fact that this concept is inherently focused on relationships with stakeholders and their assessment of the social and environmental impact of organization's activities, which aligns with the objective of our study. The application of signaling theory stems from the fact that our study was conducted among Polish university students from various fields: technical, economic, and the humanities—including both those currently employed and those who will soon enter the labor market. Many of them will soon assume managerial positions as well. Their opinions and assessments of the importance of CSR activities in support of human rights are significant for both their future and current employers. The article is structured as follows. In Section 2, the research hypotheses are established based on the literature. Section 3 discusses the research method,

including sampling. Section 4 describes the research results. The next section presents the discussion of results. Section 6 presents the conclusions, highlights the limitations of the study, and suggests directions for further research.

2. Literature Review and Hypothesis Development

2.1. CSR—Theoretical Approach

Corporate social responsibility (CSR) is a concept in which enterprises, in addition to pursuing economic goals, take responsibility for their activities in social and environmental terms. It has been steadily evolving since the late 19th century, when enterprises, in response to social problems resulting from the Industrial Revolution, undertook the first philanthropic initiatives [38]. Throughout the 20th century, this approach gradually evolved from ad hoc and charitable activities toward more formalized practices that took into account companies' growing responsibility for working conditions, relations with local communities, and environmental impact. At the turn of 20th and 21st centuries, the concept of CSR continued to evolve, driven by t globalization, the development of capital markets, and the growing importance of institutional investors. Currently, as a result of intensifying regulation, standardization, and the growing investor sensitivity, the classic CSR model is being integrated into the broader ESG (Environmental, Social, Governance) framework [39]. Today, these concepts represent two complementary approaches to the analyzing the role of enterprises in society and the economy. As the literature on the subject indicates, ESG can be viewed as a further development and operationalization of the CSR idea, tailored to the needs of financial markets, investors, and regulators [40]. CSR, however, remains a concept of a broader, relational character, focusing on communicating a corporate's responsibility and on the social perception and interpretation of its actions by key social stakeholders. And in response to changing social expectations, this idea has evolved into a strategic imperative of contemporary organizations [1,38]. CSR has shaped the normative and theoretical foundations of corporate responsibility [41,42], while ESG has enabled a measurable and descriptive understanding of the two-way relationships between corporate activities and environmental, social, and corporate governance factors [40,43,44].

A review of the most frequently cited definitions of CSR confirms the evolutionary nature of this concept—from general ethical principles, through more structured models of responsibility, to multidimensional approaches that emphasize the voluntary nature of corporate activities and their relationships with stakeholders. One of the earliest definitions of CSR was formulated by Bowden [45], who views CSR as a moral obligation of business toward society. Another key definition was proposed by Carroll [46], in which corporate social responsibility encompasses the economic, legal, ethical, and discretionary expectations that society places on organizations at a given time. Another important definition of CSR was presented by McWilliams and Siegel [47], who emphasized above all the voluntary nature of the concept. According to this definition, CSR is defined as activities that contribute to the common good, going beyond the company's immediate interests and beyond the requirements of the law. In contrast, the analysis of CSR definitional presented by Dahlsrud [48] emphasizes its multidimensionality nature, as it encompasses environmental, social, and economic aspects, as well as stakeholder relations, and highlights the voluntary nature of corporate actions. One of the most frequently cited institutional definitions of CSR comes from the European Commission COM [49], which defines CSR as the responsibility of enterprises for their impact on society, achieved through the strategic integration of social, environmental, ethical, and human rights issues into a company's operations, with the aim of creating shared value and preventing and mitigating the negative impacts of its activities. The COM's definition points to the ongoing evolution of CSR and its expansion beyond its previous boundaries toward ESG activities, but also strongly emphasizes the

important role of all stakeholders, including employees. As CSR communication shifts from a discretionary initiative to a routine organizational obligation, a gap may emerge between what CSR actually is and how employees perceive it by. Therefore, for the purposes of this article, the definition of CSR proposed by the Commission has been adopted as a reference point, as it most fully takes into account corporate responsibility for their impact on society and the need for systemic management of that impact, and applies to all stakeholder groups, including employees.

From the perspective of stakeholder theory [41], employees constitute one of the fundamental groups to which a company is accountable. The central tenet of stakeholder theory is a shift away from a focus on maximizing shareholder value toward the balanced fulfillment of the interests of all stakeholder groups, including employees. Employees are a strategic resource; they contribute to the organization's value and influence its reputation. Their knowledge, experience, and commitment determine the organization's effectiveness. CSR initiatives targeting current employees constitute normative obligations of the organization. A company should take employees' interests into account in its decisions, as employees assess the extent to which their expectations are met [50]. Stakeholder theory allows for the inclusion of potential employees in the stakeholder group, as they can contribute to building the company's human capital; therefore, the organization must also address the expectations of these potential employees regarding ethical principles—their expectations pertain to ethical principles, good working conditions, social engagement, and environmental responsibility. Onkina and Sarna [51] argue that employees exert pressure on the organization regarding social and environmental activities, help shape CSR, and initiate change. They are an active force that shapes CSR policies. Aguinis and Glavas [52] argue that CSR enables employees to find meaning in their work, which is not merely a source of income but also fulfills social and environmental needs. It affects their attitudes, engagement, satisfaction, loyalty, and overall well-being.

In this article, we have therefore adopted stakeholder theory as our research framework, as this concept is inherently focused on relationships with stakeholders and their assessment of the social and environmental impact of an organization's activities, —which aligns with the objective of this study, which examines the perception of social activities among members of Generation Z. Additionally, the study is based on signaling theory, according to which organizations, through specific actions and communications, convey information to potential employees about the working conditions and standards in place at their organizations.

The internally focused CSR initiatives reported by companies, aimed at potential and current employees, help build a perception of the workplace's attractiveness [53]. When potential and current employees pick up on these signals, they come to view the company as ethical, fair, and committed to the well-being of its employees, with an organizational culture based on values [54]. This approach by companies is particularly important for Generation Z. For job candidates, CSR serves as a shorthand that helps correct information asymmetry regarding the company's operations. For those already working at the company, CSR serves as proof that the company is committed to initiatives that matter to them, which leads to a stronger sense of identification with the company. Their motivation and engagement in ongoing processes also increase, as does their loyalty to such an employer [55]. Internal CSR, aimed at potential and current employees, sends signals regarding fair compensation, equal opportunities, workplace safety, and transparency in decision-making. These actions foster a sense of organizational justice and trust in such an employer. If the messages conveyed through CSR initiatives are merely empty rhetoric, employees will quickly see through the employer's superficial actions, as inconsistencies between CSR declarations and their implementation soon become apparent. The result

of such a CSR policy is a decline in employee trust and engagement, as well as higher turnover. Implementing a genuine CSR policy that benefits employees—as well as other areas of sustainable development—allows employees to build their own sense of identity and contributes to a sense of pride in their workplace. Our research approach combines stakeholder and signaling theories. Organizations use CSR-related information to shape a positive brand image in the eyes of both current and future employees. From the perspective of stakeholder theory, employer branding is a tool that builds and manages the relationship between employees and the organization. The organization builds long-term relationships with employees by fulfilling specific commitments toward them, including those related to social responsibility and human rights. From the perspective of signaling theory, CSR activities serve as signals sent to the labor market, based on which potential candidates form opinions about the organization's attractiveness [56]. Thus, two pathways through which CSR initiatives influence the key stakeholder group—employees—can be distinguished. In the first, organizations use the signaling mechanism of CSR activities to influence candidates' decisions to accept a job. The second approach assumes that CSR activities influence employees' decisions to remain with the organization, and this is the result of their actual experiences.

The contemporary approach to CSR emphasizes the importance of employment conditions, equality, workplace safety, and skills development as key areas of organizational responsibility toward its employees [57]. In the literature on the subject, the leading research trends related to the concept of CSR and employees include [51]: an analysis of CSR implementation in organizations and the role of employees in this process [58–61], an assessment of the benefits resulting from employee involvement in CSR activities [62–64], as well as studies on how employees around the world perceive CSR [26–30,64–68], and in Poland [13,31], a body of research that also includes our study. Given the topic of our article, previous findings on how currently employed workers perceive CSR, as well as the opinions of those who will soon enter the labor market, are particularly relevant.

2.2. Generation Z and CSR

Perceptions of corporate social responsibility (CSR) are not universal and very significantly across generations, which operate within different social, economic, technological, and cultural contexts. These conditions influence value systems, expectations of organizations, and the way employees evaluate CSR activities, and may be interpreted and assessed differently by representatives of different generations [69,70]. Generation Z attracts particular attention in this context, as it is characterized by high sensitivity to social and environmental issues, a critical approach to declarative CSR activities, and the great importance it attaches to an organization's authenticity and transparency [71]. This generational group already accounts for 27% of the global workforce (<https://www.gazetaprawna.pl>, accessed on 2 May 2026), and is projected to make up approximately 30% of the global population by 2035 [72]. Generation Z has a dual identity: as a sensitive group shaped by global crises and economic turbulence, as well as armed conflicts, and as a socially aware group capable of shaping market dynamics through value-based consumption [1]. Generation Z is a generation particularly oriented toward personal development and self-improvement. It is a generation that clearly prioritizes autotelic goals and social values as key elements of their quality of life. The results of research on Generation Z prove that its representatives build a different hierarchy of values and life goals than previous generations [19,34,35,61,71,73–78]. This generation is characterized by a distinct consumerist attitude toward CSR activities. They are willing to support or boycott organizations depending on how they perceive the consistency between CSR declarations and actual practices. This is a generation growing up admit the realities of digital globalization, widespread access to the internet, media

expansion, and a profound transformation of work models. Their attitude toward employment differs significantly from that of Generation Y and millennials [17,37,79]. Therefore, the formation of this generation's identity and value systems is distinctly different from the patterns established by earlier generations. Generation Z is an internally diverse group, including both individuals already professionally active and those just entering the labor market or continuing education. Generation Z maintains high expectations toward the workplace and has clearly defined career development plans [80,81]. Representatives of this generation who are just entering the labor market face the risk of job loss resulting from the progressing automation of business and production processes. Automation implemented in companies—driven by AI—may reduce the demand for young workers in repetitive functions, thereby increasing the pressure to compete for more creative, managerial, or higher-skilled positions. As reports on the situation of young people in the labor market indicate, offers for junior positions are shrinking dynamically, which may lead to a widening of the skills gap [82]. Generation Z, however, has clearly defined expectations of their employers, which is a key factor in their decision to accept a particular job. Failure to meet these expectations early in their careers may lead them to change jobs and look for a new one. Above all, they seek employers who share their values, which poses a clear challenge for organizations in shaping culture and working conditions [20,36,74,80]. Within corporate social responsibility, activities are implemented aimed at employees, including, among others, ensuring safe working conditions, care for well-being, competence development, ethical relationships, and supporting work–life balance [83]. The framework for shaping activities in this area is set by international guidelines and standards promoting the idea of CSR, such as the CSR Green Paper, the UN Global Compact, OECD guidelines, SA 8000 standard, Global Reporting Initiative (GRI), and ISO 26000 [84]. These approaches are complemented by the European Sustainability Reporting Standards (ESRS), which organize and systematize reporting on social issues.

For these reasons, it is appropriate to conduct in-depth research focused on Generation Z and the way in which it evaluates CSR activities. An analysis of this group not only allows for a better understanding of contemporary social expectations of businesses, but also provides important insights for shaping long-term corporate social responsibility strategies that take into account the changing structure of stakeholders and the growing role of younger generations in the economy.

2.3. Research Problem and Hypotheses

Representatives of Generation Z place great importance on corporate social responsibility. They are able to accept even lower remuneration in exchange for alignment with their value [59]. As consumers, representatives of Generation Z demonstrate increased sensitivity to the authenticity of companies' environmental activities, responding positively to reliable and transparently documented pro-environmental commitments, while practices perceived as greenwashing are subject to sanctioning through purchasing decisions and critical activity in the digital sphere [70,85]. From a labor market perspective, they expect organizations to be focused on sustainable development and seek to influence the shaping of internal policies and managerial practices by articulating their preferences and through active engagement [80]. These findings suggest that Generation Z's perceptions and evaluation of CSR activities may significantly determine their attitudes toward organizations, consumer decisions, and professional preferences, which constitutes the basis for formulating research questions regarding the relationship between the perceived social responsibility and the assessments of stakeholders belonging to this cohort. The research questions are as follows:

1. Does the perception of corporate social responsibility (CSR) significantly influence Generation Z's decision to accept a job, compared to factors such as salary, opportunities for promotion, quick and easy commute, or the company's financial performance?
2. Do the CSR activities in the area of human rights proposed in this study increase the likelihood that members of Generation Z will decide to accept a job offer?
3. Does the evaluation of CSR activities in the area of human rights—which influence the decision to choose an employer—differ between working and non-working students?
4. Does the evaluation of CSR activities in the area of human rights—which influence the decision to choose an employer—vary depending on the academic field of study (humanities, economic, technical) among Generation Z representatives?

The research questions formulated in this way made it possible to develop research hypotheses.

H1. *CSR initiatives are less important than salary and career development opportunities when choosing a workplace.*

Internal CSR includes practices focused on employees, such as workplace safety, equality, well-being, and diversity [86]. As mentioned earlier, representatives of Generation Z expect their employer to share their value systems, demonstrate understanding of their life priorities, and—crucially—also address social rights and equality [71]. Existing studies indicate that Generation Z is characterized by a high levels of normative expectations toward enterprises regarding CSR, with these expectations covering a broad spectrum of issues, such as combating social inequalities, protecting human rights, as well as protecting the natural environment and combating climate change [37]. Generation Z expects work to fulfill other needs as well, not just be a source of income. In the context of the Sustainable Development Goals, SDG 5 (gender equality), SDG 8 (decent work and economic growth), SDG 10 (reduced inequalities), and SDG 13 (climate action), among others, are of particular importance, as they set the direction for responsibility toward both employees and the natural environment.

In the context of the labor market, the literature emphasizes that representatives of Generation Z place particular importance on values that form the foundation of organizational culture, including justice, respect, tolerance, equality, honesty, and freedom, which influence their evaluation of both current and potential employers. These findings lead to the formulation of another research hypothesis.

H2. *A higher evaluation of a company's CSR initiatives in support of human rights increases Generation Z's propensity to make a hiring decision.*

H3. *Different areas of CSR vary in terms of the importance Generation Z attributes to them in the hiring decision-making process.*

Perceived corporate CSR activities in support of human rights influence employer choice decisions among both working and unemployed representatives of Generation Z.

Previous research indicates that the impact of education on the approach to CSR is moderate and is manifest itself primarily in how CSR is understood, rather than in the level of acceptance itself [87–89]. Focusing on the approach of students from higher education institutions with different profiles, we observe a lack of comparative studies. The literature focuses primarily on students of economic-related fields [90–94]. Therefore, our next research hypothesis is:

H4. *The educational profile influences the evaluation of selected CSR activities.*

3. Materials and Methods

The aim of this study was to examine how members of Generation Z perceive corporate social responsibility (CSR) activities in the context of employment decisions. This study builds on previous research and analyses conducted by the authors among students of Krakow universities, which focused on consumer attitudes. In the current approach, the focus has shifted to the employee perspective, which is justified by the fact that members of Generation Z are increasingly active in the labor market or will be entering it in the near future.

The empirical study was conducted in the period from November 2024 to January 2026, among university students in Krakow. Krakow is one of the most important academic centers in Poland and in Central and Eastern Europe. Its significance stems from the number of students, the concentration of higher education institutions, and its scientific and research potential. In the 2024–2025 academic year, more than 130,000 students were enrolled at 18 higher education institutions in the city, including nearly 9000 international students, and these numbers are expected to grow in the coming academic year [95]. This concentration of academic institutions and students makes Krakow the academic hub of the region and influences the labor market as well as the development of a modern economy based on knowledge and technology. It is worth noting that Poland ranks third among EU countries in terms of the number of higher education institutions and first among CEE countries. Of the nearly 700 higher education institutions in this region, more than half train future professionals in our country.

The research sample included 463 students from universities in Krakow universities; however, 27 questionnaires were rejected due to omissions and errors. Ultimately, 436 questionnaires were included in the analysis. The respondents studied in fields representing three distinguished educational profiles: economic, technical and humanities. Due to the need to unambiguously assign each respondent to one of the three educational profile categories, a purposive sampling method was used. The selection criterion was the respondent's current field of study and its alignment with the established classification of educational profiles. Additionally, our group of respondents was divided into those already working and those who will soon enter the labor market. The research tool was an original survey questionnaire designed to analyze attitudes toward CSR activities from the perspective of a current or future employee. The survey questionnaires were distributed in paper form during classes conducted at faculties corresponding to particular educational profiles. Such a solution made it possible to reach respondents meeting the assumed research criteria and ensured the uniformity of study conditions. Before proceeding to fill in the questionnaire, the content of the questionnaire was discussed with the study participants. The respondents received explanations regarding the purpose of the study and the way of providing answers. Confirmation was obtained that all participants correctly understood the content of the questions and the nature of the tasks set before them.

Participation in the study was voluntary and anonymous. Respondents were not offered any gratifications or rewards for participation in the study, which was intended to limit the risk of responses motivated by non-substantive factors.

The questionnaire was divided into two parts. The first part included questions characterizing the respondent according to demographic features such as year of birth, gender, etc. The second part consisted of questions directly related to CSR for human rights. The questions concerned the evaluation of distinguished activities such as:

- Counteracting discrimination on religious grounds.
- Tolerance policy with regard to sexual orientation.
- Equal development opportunities for women and men.
- Activation of employees with disabilities.

- Anti-mobbing policy.
- Respect for diversity (gender, age, competences, views, disability, parental status).
- Freedom of membership in trade unions.
- High occupational health and safety standards.
- Compliance with regulations regarding working time, overtime, remuneration, etc.

The highlighted initiatives reflect fundamental human rights in the workplace and align with the concept of internal CSR, as well as with the standards of the International Labor Organization (ILO) and the principles of the UN Global Compact. They were selected to address the organization's key areas of responsibility toward its employees. In accordance with international initiatives, combating discrimination is a fundamental element of human rights in the workplace and one of the pillars of CSR policy. Companies should strive to completely eliminate discrimination in the workplace, whether based on religion, sexual orientation, age, gender, skin color, or disability. Discrimination may also pertain to terms of employment, such as compensation, working hours, overtime, job security, or performance evaluations. The proposed measures to promote human rights in the workplace were selected for this distinction because they are universal in nature, both at the national and international levels. Most of the proposed initiatives are regulated at the EU level [96,97] as well as at multiple levels within national regulations [98,99].

3.1. Measurement Tools

Corporate social responsibility (CSR) was measured using a questionnaire comprising 9 items related to: religious discrimination (PC-P1), tolerance toward sexual orientation (PC-P2), equal opportunities for women and men (PC-P3), the empowerment of people with disabilities (PC-P4), anti-harassment policies (PC-P5), respect for diversity (PC-P6), respect for trade union activities (PC-P7), occupational safety and health standards (PC-P8), and compliance with labor laws (PC-P9). The indicated actions for human rights were assessed by respondents on a Likert scale of 5 points. On the scale, 1 meant "insignificant" and 5 meant "very important". The survey question measuring the dependent variable (propensity to make a hiring decision) was: "Did (or will) the employer's implementation of CSR initiatives in the area of human rights influence your choice of workplace?" Respondents also answered this question using a five-point Likert scale.

The reliability of the scale for the entire sample, as measured by Cronbach's alpha, was as follows: $\alpha = 0.986$ for the entire sample, $\alpha = 0.975$ for the employed group, and $\alpha = 0.990$ for the unemployed group.

3.2. Data Analysis

The analysis was conducted in multiple stages. In the first step, the risk of common method bias (CMB) was estimated using Harman's single-factor test and confirmatory factor analysis (CFA) with a common latent factor (CLF). In the second step, assumptions regarding the normality of the variable distributions were verified using the Cramer-von Mises (CvM) test and Mardia's multivariate normality test. In cases where the distribution was found to be non-normal and the predictors were potentially endogenous, the Gaussian Copula (GC) approach was applied [100]. Next, two OLS multiple regression models were estimated: one without GC correction (the baseline model) and one with C_PC terms for predictors identified as endogenous. The assumptions of the regression models were verified using the Breusch-Pagan test (heteroscedasticity), the Durbin-Watson statistic (autocorrelation), and the Shapiro-Wilk and CvM tests (normality of residuals). Multicollinearity among the predictors was assessed using VIF.

The Friedman test was performed to compare CSR estimates, while the Kruskal-Wallis H test was used to compare groups. The Dunn test with Bonferroni correction was conducted

as a post hoc test. A significance level of $\alpha = 0.05$ was adopted. Calculations were performed using the R package (version 4.5.2) and IBM SPSS Statistics 29.0.

4. Results

The survey included university students majoring in technical fields (31.19%), economics (39.44%), and the humanities (29.36%). Women accounted for over 60% of the respondents, primarily from business and humanities programs. More than 33% of the respondents are employed in companies, which allows the analysis to incorporate the perspective of individuals with direct experience in the labor market (Table 1).

Table 1. Demographic data of respondents.

Gender	Profile	Working	Non-Working	Number of Responses	Percentage of Responses
Women	Technical	9	38	47	10.78%
	Economic	52	65	117	26.83%
	Humanities	36	73	109	25.00%
Men	Technical	18	71	89	20.41%
	Economic	25	30	55	12.61%
	Humanities	6	13	19	4.36%
Total		146	290	436	100.00%

4.1. CSR in the Context of Factors Influencing Hiring Decisions

The group of respondents assessed the importance of factors—including CSR—that influenced or would influence their decisions to take a job at a given company (see Table 2). We used the Friedman test to compare the ratings of these factors. The analysis revealed statistically significant differences in the assessment of the factors' importance ($p < 0.001$). CSR activities are perceived as less important than salary and opportunities for professional development. The slight difference in mean ranks and the identical median compared to the company's economic performance and the distance between the workplace and the respondent's place of residence indicate that CSR remains a factor influencing respondents' decisions, but to a limited extent.

Table 2. CSR in relation to factors influencing the choice of workplace.

Activity	Mean Rank	Me	$\chi^2(4)$	p	W
Level of received remuneration	3.97	5.0	518.96	<0.001	0.30
Economic (financial) results of the enterprise	2.42	4.0			
CSR activities (social, environmental, ethical)	2.21	4.0			
Good location and quick access to work	2.90	4.0			
Possibility of professional development	3.50	5.0			

Note. Me—median; χ^2 —Friedman test statistic; p —test probability; W—effect size.

A post hoc analysis using the Dunn test with Bonferroni correction showed no significant differences between the assessment of CSR activities and the company's economic performance ($p = 0.526$). Significant differences were found for the remaining comparisons ($p < 0.001$). CSR activities received the lowest ratings among all the factors analyzed. The most important factor was the amount of compensation received, which was rated significantly higher than the other factors. Similarly, opportunities for professional development—this factor was rated significantly higher than the company's economic performance, location and commute, and CSR activities. A good location and quick commute

to work ranked third in terms of ratings. This factor was rated significantly higher than the company's financial performance and CSR activities. The results confirm that the influence of CSR activities is less significant than that of salary and career development opportunities when choosing a workplace (H1).

4.2. CSR Initiatives in Support of Human Rights and the Propensity of Generation Z Representatives to Make Hiring Decisions

To verify the quality and reliability of the research, a multi-stage analysis was conducted. Harman's single-factor test showed that a single factor explained 80.16% of the variance in CSR indicators, which, according to the accepted criterion (>50%), suggests the potential presence of common method bias (CMB). To assess this phenomenon more thoroughly, a confirmatory factor analysis (CFA) was conducted, comparing the baseline model (without CLF) with the model extended to include a latent common factor (with CLF). The results are summarized in Table 3.

Table 3. Comparison of fit indices for the CFA model with and without a latent common factor (CLF).

Index	Base Model	Model with CLF	Difference (Δ)
χ^2	285.74 (df = 27)	112.99 (df = 26)	$\Delta\chi^2 = 172.75, p < 0.001$
CFI	0.964	0.988	+0.024
RMSEA	0.148	0.088	−0.060
SRMR	0.013	0.012	−0.001
AIC	9664.36	10,676.46	+1012.10
R^2 (CSR → DV)	2.36%	2.35%	$\Delta = -0.01$ p.p.

Note. CLF—common latent factor; CFI—comparative fit index; RMSEA—root mean square error of approximation; SRMR—standardized root mean square residual; AIC—Akaike information criterion.

Including the CLF significantly improved the model fit: $\chi^2(1) = 172.75, p < 0.001$; the CFI increased from 0.964 to 0.988, and the RMSEA decreased from 0.148 to 0.088. However, the increase in AIC indicates a deterioration in model quality. A detailed analysis of factor loadings in both models (Table 4) showed that the variance explained by CLF ranged from 0.89% (religious discrimination) to 20.17% (occupational safety and health standards), and for most indicators, the change in factor loadings following the introduction of CLF ($\Delta\lambda$) was minimal or negative. A comparison of the R^2 values for the model with and without CLF correction yielded similar results ($R^2 = 2.36\%$ vs. 2.35% , $\Delta = -0.01$ p.p.), indicating that any potential CMB did not have a significant impact on the strength of the examined relationships. This means that although Harman's test suggests a risk of CMB, an in-depth CFA and the effect of the CLF on R^2 do not confirm a significant distortion of the results.

Table 4. CLF loadings and the variance explained by the common factor for individual CSR indicators.

Variable	λ bez CLF	λ z CLF	$\Delta\lambda$	$\lambda_{_CLF}$	Variance CLF (%)
PC-P1. Discrimination on religious grounds	0.959	0.984	+0.025	0.094	0.89
PC-P2. Discrimination on the basis of sexual orientation	0.917	0.933	+0.015	0.103	1.06
PC-P3. Equal development opportunities for women and men	0.956	0.928	−0.029	0.235	5.52
PC-P4. Activation of employees with disabilities	0.945	0.877	−0.067	0.353	12.46
PC-P5. Anti-mobbing policy	0.941	0.882	−0.059	0.325	10.55
PC-P6. Respect for diversity	0.938	0.876	−0.063	0.333	11.06
PC-P7. Freedom of membership in trade unions	0.943	0.890	−0.053	0.303	9.19
PC-P8. High occupational health and safety standards	0.945	0.853	−0.092	0.449	20.17
PC-P9. Compliance with regulations (working time, overtime, etc.)	0.948	0.875	−0.073	0.390	15.19

Note. λ = standardized factor load; $\lambda_{_CLF}$ = common factor load (CLF); $\Delta\lambda$ = the difference in loads before and after including the CLF.

Identification of Endogeneity

The distributions of all 9 CSR indicators were subjected to the Cramér-von Mises (CvM) test. In all cases, significant deviations from normality were found ($p < 0.001$). Multivariate normality was tested using the Mardia test, for which both skewness ($b_{1p} = 32.22$, $p < 0.001$) and kurtosis ($b_{2p} = 200.38$, $p < 0.001$) indicated a significant violation of multivariate normality. These results satisfy the applicability condition for the Gaussian Copula (GC) procedure [100], which requires a non-normal distribution for the predictors.

Across the entire sample ($N = 436$), the GC procedure revealed significant endogeneity for six of the nine predictors: PC_P1 (religious discrimination), PC_P3 (equal opportunities for men and women), PC_P5 (anti-bullying policy), PC_P6 (respect for diversity), PC_P7 (labor unions), and PC_P8 (occupational safety and health standards). No endogeneity was found for PC_P2, PC_P4, and PC_P9. The results of the analyses are presented in Table 5.

Table 5. Results of the Gaussian Copula (GC) procedure for the entire sample ($N = 436$).

Variable	The Entire Sample ($N = 436$)		
	β_C	p	Endogeneity
PC-P1. Discrimination on religious grounds	0.120	0.028	YES
PC-P2. Discrimination on the basis of sexual orientation	0.018	0.788	NO
PC-P3. Equal development opportunities for women and men	0.125	0.032	YES
PC-P4. Activation of employees with disabilities	0.058	0.264	NO
PC-P5. Anti-mobbing policy	0.109	0.028	YES
PC-P6. Respect for diversity	0.179	0.002	YES
PC-P7. Freedom of membership in trade unions	0.148	0.004	YES
PC-P8. High occupational health and safety standards	0.095	0.044	YES
PC-P9. Compliance with regulations (working time, overtime, etc.)	0.061	0.240	NO

Note. β_C —regression coefficient of the copula term (measure of endogeneity); p — p -value from the bootstrap test. Endogeneity—conclusion regarding endogeneity (YES: $p_boot < 0.05$; NO: $p_boot \geq 0.05$).

Initially, we planned to test a multidimensional model; however, during the testing of the model assumptions, we found significant multicollinearity among the predictors: the variance inflation factors (VIF) exceeded the threshold value of 10.0 for four predictors in the unrestricted model (PC_P1: VIF = 15.51; PC_P3: 11.21; PC_P8: 10.81; PC_P9: 11.36) and as many as ten in the model extended with GC terms (VIF values ranging from 25.07 to 42.08). Such high multicollinearity leads to unstable estimators and inflated standard errors, making it impossible to reliably assess the individual effects of each CSR dimension on the propensity to hire. Consequently, each of the nine CSR dimensions was analyzed within a separate univariate model, which allows for the isolation of the pure effect of each predictor.

An analysis of the model assumptions revealed that heteroscedasticity of the residuals was present only in the OLS and GC models for “High Occupational Health and Safety Standards” (PC_P8) across the entire sample. For this predictor, standard error correction was applied using the bootstrap method with 2000 samples. The remaining models met the assumptions regarding homoscedasticity and autocorrelation of the residuals.

Table 6 presents the summary results for the analyzed models across the entire sample. In the OLS models, the vast majority of CSR predictors showed statistically insignificant effects. A significant negative effect was observed for high occupational health and safety standards and compliance with labor regulations, meaning that a higher rating of these activities was associated with a reduced propensity to take a job. However, after correcting for endogeneity using the Gaussian Copula method, statistical significance emerged for six areas of CSR: PC-P1 (religious discrimination); PC-P3 (equal opportunities for the development of women and men); PC-P5 (anti-harassment policy), PC-P6 (respect for diversity); PC-P7 (freedom of union membership) and PC-P8 (high occupational safety and

health standards). This means that classical OLS regression underestimated the strength of the examined relationships due to the endogeneity of the predictors—respondents who rated their overall willingness to take a job more highly may also have systematically rated individual CSR practices more highly in the areas of religious discrimination, equal opportunities for the development of women and men, anti-harassment policies, respect for diversity, and freedom of union membership. The predictor PC_P9, which was significant in the OLS model, turned out to be insignificant after GC correction, indicating that the effect observed in the OLS model was partly an artifact of endogeneity.

Table 6. Results of the one-dimensional OLS and GC models for the entire sample (N = 436).

Predictor	OLS Model					GC Model (with Endogeneity Correction)					GC		
	β	b	SE	p	R ²	β	b	SE	p	R ²	b_C	p_C	β_C
PC-P1. Discrimination on religious grounds	−0.019	−0.009	0.023	0.687	0.04%	−0.380	−0.181	0.086	0.035	1.03%	25.20	0.038	0.374
PC-P2. Discrimination on the basis of sexual orientation	−0.039	−0.019	0.023	0.418	0.15%	0.018	0.009	0.093	0.926	0.17%	1.04	0.764	0.059
PC-P3. Equal development opportunities for women and men	−0.034	−0.016	0.023	0.477	0.12%	−0.377	−0.177	0.085	0.038	1.00%	−39.26	0.051	−0.355
PC-P4. Activation of employees with disabilities	−0.055	−0.027	0.024	0.248	0.31%	−0.290	−0.143	0.084	0.090	0.78%	−4.99	0.152	−0.245
PC-P5. Anti-mobbing policy	−0.032	−0.015	0.023	0.499	0.11%	−0.371	−0.176	0.082	0.031	1.07%	−141.87	0.040	−0.352
PC-P6. Respect for diversity	−0.017	−0.008	0.023	0.718	0.03%	−0.673	−0.323	0.089	<0.001	3.06%	14.36	<0.001	0.679
PC-P7. Freedom of membership in trade unions	−0.018	−0.009	0.024	0.710	0.03%	−0.498	−0.246	0.085	0.004	1.95%	13.16	0.004	0.499
PC-P8. High occupational health and safety standards	−0.099	−0.048	0.023	0.038	0.99%	−0.420	−0.203	0.069	0.003	2.26%	−4.34	0.018	−0.340
PC-P9. Compliance with regulations (working time, overtime, etc.)	−0.100	−0.047	0.022	0.038	0.99%	−0.312	−0.147	0.080	0.068	1.37%	−1.88	0.195	−0.222

Note. β —standardized regression coefficient; b—unstandardized regression coefficient; SE—standard error; p—p-value (for the OLS model: classical; for the GC model: bootstrap with B = 2000 replications); R²—coefficient of determination; β_C /b_C/p_C—GC term coefficient (endogeneity test).

The use of the Gaussian Copula model is corrective in nature and serves to reduce the bias resulting from the endogeneity of variables, rather than to construct an alternative explanatory theory. We interpret the negative coefficients after GC correction as reflecting a more critical attitude among some respondents, rather than as a technical artifact of the model. Low R² values were to be expected in this research, as the decision to choose a workplace is determined by many factors beyond the CSR dimensions analyzed. The purpose of the models was not to fully predict behavior, but to identify the direction and significance of the individual effects of specific CSR practices. In this sense, even moderate

or low R^2 values do not undermine the conclusions, especially since the Gaussian Copula adjustment revealed some effects that were not visible in the OLS model.

The results obtained using the GC model show that most CSR activities generate a statistically significant impact on decision-making, but a higher evaluation of CSR activities (PC-P1, 3, 5, 6, 7, 8) was associated with a decrease in respondents' willingness to accept a job. The analysis confirms Hypothesis H2 in part: a higher evaluation of CSR activities increases Generation Z's propensity to make a hiring decision.

4.3. CSR Initiatives to Promote Human Rights in the Workplace

The analysis then focuses on CSR activities in the area of human rights. Table 7 presents the measures of central tendency obtained for the examined dimensions of CSR in support of human rights among non-working students. With the exception of PC-P3 (equal opportunities for the development of women and men) and PC-P9 (compliance with regulations), for which the median was 5 (very important), respondents rated the remaining activities as important. All activities received a predominant rating of "very important". These results lead to the conclusion that CSR activities in the study group are of moderate importance.

Table 7. Measures of central tendency—non-working students.

Activities for Human Rights	Descriptive Statistics		
	Mean	Median	Mode
PC-P1. Discrimination on religious grounds	3.16	4.0	5
PC-P2. Discrimination on the basis of sexual orientation	3.06	4.0	5
PC-P3. Equal development opportunities for women and men	3.29	5.0	5
PC-P4. Activation of employees with disabilities	3.10	4.0	5
PC-P5. Anti-mobbing policy	3.22	4.0	5
PC-P6. Respect for diversity	3.18	4.0	5
PC-P7. Freedom of membership in trade unions	3.05	4.0	5
PC-P8. High occupational health and safety standards	3.37	4.0	5
PC-P9. Compliance with regulations (working time, overtime, etc.)	3.44	5.0	5

Among the group of working respondents, the results of the measures of central tendency differ only slightly from those of the group of non-working students (see Table 8). For three human rights activities the median score was 5 (very important). These are: PC-P6 (respect for diversity), PC-P8 (high occupational health and safety standards) and PC-P9 (compliance with regulations). As in the non-working group, all human rights initiatives in the analyzed group received the highest rating—five (very important). The average rankings of CSR activities among this group of respondents are higher than those of the non-working group, leading to the conclusion that CSR activities in the surveyed group are considered "important."

In the next step, the scores assigned to each human rights action were compared for each group separately, using the Friedman test for this purpose. The analysis showed that in the group of working students, the ratings differed significantly depending on the action being evaluated (weak effects). A detailed post hoc analysis showed that high occupational safety and health standards were rated as more important than discrimination based on sexual orientation ($p < 0.001$) and freedom of union membership ($p < 0.001$). Similar differences were found for compliance with regulations—this measure was rated significantly higher than discrimination based on sexual orientation ($p < 0.001$) and freedom of union membership ($p < 0.001$). No differences were observed between the remaining measures ($p > 0.05$). The results are summarized in Table 9.

Table 8. Measures of central tendency—working students.

Activities for Human Rights	Descriptive Statistics		
	Mean	Median	Mode
PC-P1. Discrimination on religious grounds	3.64	4.0	5
PC-P2. Discrimination on the basis of sexual orientation	3.36	4.0	5
PC-P3. Equal development opportunities for women and men	3.73	4.0	5
PC-P4. Activation of employees with disabilities	3.67	4.0	5
PC-P5. Anti-mobbing policy	3.74	4.0	5
PC-P6. Respect for diversity	3.78	5.0	5
PC-P7. Freedom of membership in trade unions	3.55	4.0	5
PC-P8. High occupational health and safety standards	3.93	5.0	5
PC-P9. Compliance with regulations (working time, overtime, etc.)	3.95	5.0	5

Table 9. Comparison of evaluations of CSR activities and their impact on employment decisions (working individuals).

Activities for Human Rights	Mean Rank	X ² (5)	<i>p</i>	W
PC-P1. Discrimination on religious grounds	4.82	70.72	<0.001	0.06
PC-P2. Discrimination on the basis of sexual orientation	4.22			
PC-P3. Equal development opportunities for women and men	5.07			
PC-P4. Activation of employees with disabilities	4.79			
PC-P5. Anti-mobbing policy	5.06			
PC-P6. Respect for diversity	5.25			
PC-P7. Freedom of membership in trade unions	4.47			
PC-P8. High occupational health and safety standards	5.54			
PC-P9. Compliance with regulations (working time, overtime, etc.)	5.78			

Note. X²—Friedman test statistic; *p*—test probability; W—effect size.

Significant differences were also found in the group of students who were not employed in their evaluations of specific human rights initiatives ($p < 0.001$) (see Table 10). In this group as well, significant differences in ratings were found (weak effect). As in the group of working students, high health and safety standards and compliance with regulations were rated significantly higher than sexual discrimination ($p \leq 0.018$) and freedom to join labor unions ($p \leq 0.002$). In addition, both of these measures were rated higher than the employment of workers with disabilities ($p \leq 0.005$). Equal opportunities for the development of women and men were rated higher than freedom of union membership ($p = 0.010$) and the employment of workers with disabilities ($p = 0.025$). No differences were observed among the remaining measures ($p > 0.05$).

Table 10. Comparison of evaluations of CSR activities in the area of human rights and their impact on employment decisions among representatives of Generation Z—non-working students.

Activities For Human Rights	Mean Rank	X ² (5)	<i>p</i>	W
PC-P1. Discrimination on religious grounds	4.93	127.17	<0.001	0.05
PC-P2. Discrimination on the basis of sexual orientation	4.64			
PC-P3. Equal development opportunities for women and men	5.33			
PC-P4. Activation of employees with disabilities	4.56			
PC-P5. Anti-mobbing policy	5.06			
PC-P6. Respect for diversity	4.93			
PC-P7. Freedom of membership in trade unions	4.51			
PC-P8. High occupational health and safety standards	5.43			
PC-P9. Compliance with regulations (working time, overtime, etc.)	5.61			

Note. X²—Friedman test statistic; *p*—test probability; W—effect size.

The analysis confirms the validity of the adopted hypothesis 3, which states that the various areas of CSR related to human rights differ in terms of the importance attributed to them by members of Generation Z.

The aim of our research was also the verification of the assumption that the educational profile of the respondents influences the evaluation of CSR activities in the analyzed

area. Therefore, the evaluations of activities for human rights formulated by working representatives of Generation Z were analyzed depending on the educational profile. The analysis revealed significant differences in the assessment of equal opportunities for the development of women and men and compliance with labor regulations among employed respondents with different educational backgrounds (Table 11). A post hoc analysis using the Dunn test with Bonferroni correction of the significance level showed that students in technical fields rated initiatives related to equal opportunities for the development of women and men more highly than students in the humanities ($p = 0.003$). Among students in the humanities, compliance with regulations was rated significantly lower than among students in technical fields ($p = 0.002$) and economics ($p = 0.002$).

Table 11. Comparison of groups of respondents by educational profile in terms of evaluation of activities—working students.

Activities for Human Rights	Technical ($n = 27$)			Economic ($n = 77$)			Humanities ($n = 42$)			H(2)	p	η^2
	Mean Rank	Mdn	IQR	Mean Rank	Mdn	IQR	Mean Rank	Mdn	IQR			
PC-P1. Discrimination on religious grounds	87.78	5.00	1.00	72.36	4.00	2.00	66.40	4.50	5.00	4.86	0.088	0.02
PC-P2. Discrimination on the basis of sexual orientation	82.91	4.00	2.00	73.56	4.00	2.00	67.35	4.00	5.00	2.39	0.302	<0.01
PC-P3. Equal development opportunities for women and men	91.37	5.00	1.00	74.95	4.00	1.00	59.35	4.00	5.00	11.08	0.004	0.06
PC-P4. Activation of employees with disabilities	66.83	4.00	0.00	80.18	4.00	1.00	65.55	4.00	5.00	4.52	0.105	0.02
PC-P5. Anti-mobbing policy	81.33	5.00	1.00	75.11	4.00	1.50	65.51	4.00	5.00	2.93	0.231	<0.01
PC-P6. Respect for diversity	73.72	4.00	2.00	79.46	5.00	1.00	62.43	4.50	5.00	5.25	0.073	0.02
PC-P7. Freedom of membership in trade unions	83.19	4.00	2.00	76.33	4.00	1.50	62.08	3.50	5.00	5.26	0.072	0.02
PC-P8. High occupational health and safety standards	73.28	4.00	1.00	77.06	5.00	1.00	67.11	5.00	5.00	1.79	0.409	<0.01
PC-P9. Compliance with regulations (working time, overtime, etc.)	86.11	5.00	1.00	79.06	5.00	1.00	55.20	3.50	5.00	15.55	<0.001	0.09

Note. H—Kruskal–Wallis test statistic; p —test probability; η^2 —effect size.

Table 12 presents the results of the analysis for the group of students who are not employed. The results are consistent with those obtained for the group of employed students. For students who are not employed, significant differences were also found regarding equal opportunities for the development of women and men and regarding the activation of employees with disabilities. A post hoc analysis using the Dunn test with Bonferroni correction of the significance level showed that students majoring in economics rated initiatives related to equal opportunities for the development of women and men higher than students majoring in technical fields ($p = 0.021$). For the activation of employees with disabilities, the post hoc analysis did not confirm any differences based on educational profile ($p > 0.05$). The remaining areas were rated similarly, regardless of educational profile.

It follows from the above that Hypothesis H4, which posited that educational background influences the evaluation of selected CSR activities, has been confirmed for the selected CSR activities.

Table 12. Comparison of groups of respondents by educational profile in terms of evaluation of activities—non-working students.

Activities for Human Rights	Technical (<i>n</i> = 109)			Economic (<i>n</i> = 95)			Humanities (<i>n</i> = 86)			H(2)	<i>p</i>	η^2
	Mean Rank	Mdn	IQR	Mean Rank	Mdn	IQR	Mean Rank	Mdn	IQR			
PC-P1. Discrimination on religious grounds	134.06	4.00	5.00	153.54	4.00	4.00	151.12	4.00	5.00	3.66	0.160	<0.01
PC-P2. Discrimination on the basis of sexual orientation	133.27	4.00	5.00	155.97	4.00	4.00	149.44	4.00	5.00	4.35	0.113	<0.01
PC-P3. Equal development opportunities for women and men	132.95	4.00	5.00	162.20	5.00	3.00	142.95	4.50	5.00	7.41	0.025	0.02
PC-P4. Activation of employees with disabilities	130.71	3.00	5.00	157.17	4.00	2.00	151.35	4.00	5.00	6.12	0.047	0.01
PC-P5. Anti-mobbing policy	139.82	4.00	5.00	149.28	4.00	2.00	148.52	4.00	5.00	0.91	0.635	<0.01
PC-P6. Respect for diversity	136.27	4.00	5.00	151.03	4.00	2.00	151.09	4.00	5.00	2.35	0.309	<0.01
PC-P7. Freedom of membership in trade unions	136.78	4.00	5.00	153.48	4.00	2.00	147.74	4.00	5.00	2.27	0.322	<0.01
PC-P8. High occupational health and safety standards	139.45	4.00	5.00	152.47	5.00	2.00	145.47	4.50	5.00	1.42	0.491	<0.01
PC-P9. Compliance with regulations (working time, overtime, etc.)	140.83	5.00	5.00	153.13	5.00	2.00	142.99	5.00	5.00	1.49	0.476	<0.01

Note. H—Kruskal–Wallis test statistic; *p*—test probability; η^2 —effect size.

5. Discussion

The analyses conducted confirm the methodological and statistical soundness of the research and the reliability of the results obtained. The methods used do not indicate any significant distortion of the results. At the same time, the analysis pointed to the need for cautious interpretation of some of the relationships due to the identified limitations.

The results indicate a complex and ambiguous role of CSR activities in the hiring decision-making process among Polish members of Generation Z. The research findings (Friedman test) showed that all analyzed CSR activities are statistically significant. In both the group of working students and the group of non-working students, ratings differed significantly depending on the activity being evaluated. Among working respondents, high occupational health and safety standards were rated as more important than discrimination based on sexual orientation and the freedom to join labor unions. Compliance with regulations was also rated significantly higher than discrimination based on sexual orientation and freedom of union membership. No differences were observed among the remaining initiatives. As in the group of working students, high health and safety standards and compliance with regulations were also rated significantly higher among non-working students than discrimination based on sexual orientation and freedom of union membership. Additionally, both of these measures were rated higher than the employment of workers with disabilities. Equal opportunities for the development of women and men were rated higher than freedom of union membership and the integration of employees with disabilities. No differences were noted among the other initiatives. The survey results also confirm that the respondents' educational background influences their assessment of CSR initiatives in the analyzed area. Working students in technical fields rated initiatives related to equal opportunities for the development of women and men

more highly than students in the humanities. Among students in the humanities, compliance with regulations was rated significantly lower than among students in technical and economics programs. Similarly, significant differences were observed in the group of non-working students regarding equal opportunities for the development of women and men. Students in economics programs rated this initiative higher than students in technical programs. The non-working group also rated initiatives related to the employment of workers with disabilities more highly, although the analysis did not confirm differences in ratings based on academic discipline. We believe that the subjective perception of CSR activities by employees and potential Generation Z employees—particularly those related to respect for human rights—serves as a mechanism that precedes the formation of positive organizational attitudes and fosters an increase in their engagement and motivation. This perspective is consistent with the findings of Brammer et al. [101], who emphasize the importance of perceptions of CSR in shaping employee attitudes. At the same time, Story and Neves [102] point out that the effectiveness of CSR activities is evident only when they are perceived as morally consistent, genuinely focused on the good of the community, and strategically justified from the perspective of the organization's operations. It is also worth noting that Generation Z, as internal stakeholders, may challenge practices they perceive as inconsistent with their values. Research by Bogan et al. [33] confirms these findings, and employees in such situations demonstrate resistance to such CSR activities.

At the same time, a comparison of CSR with other factors influencing employment decisions showed that its importance is relatively lower, as reflected in its ranking compared to factors such as compensation or development opportunities. This indicates that CSR plays a supplementary rather than a leading role in the decision-making process. Additionally, the lack of significance in the OLS model suggests that the impact of CSR is neither direct nor linear. Only the application of the GC model revealed significant relationships; however, in many cases, CSR activities promoting human rights reduced respondents' propensity to make a hiring decision. This may indicate the presence of a skepticism effect toward CSR activities. The negative effects of CSR noted in the study may be the result of growing social awareness among respondents, who are increasingly taking a critical view of initiatives announced by companies. But they may also stem from a discrepancy between the values companies claim to uphold and the respondents' actual preferences and experiences. On a declarative level, respondents attach great importance to CSR values; however, in their actual decisions, they are guided by more pragmatic criteria, such as salary. The leading role of factors other than CSR in the decision-making process regarding the hiring of Generation Z members is confirmed by the relevant literature. According to an EY report, Generation Z is characterized by high expectations of employers and a relatively high propensity to change jobs [36]. One of the key priorities for this generational group is the opportunity for learning and skill development; therefore, they expect employers to create conditions conducive to professional growth [35]. Furthermore, when choosing an employer, Generation Z pays particular attention to both the attractiveness of compensation and the ability to maintain a work–life balance [71]. The results of our own research confirm this trend, indicating that opportunities for professional development and attractive salaries are key factors influencing Generation Z's choice of workplace. CSR initiatives, financial performance, and a convenient company location that allows for a quick commute to work are merely supplementary factors in this choice, and their impact on these decisions is minimal. The findings can also be related to Maslow's hierarchy of needs. Although CSR is recognized in the literature as an important factor, economic factors take precedence when making employment decisions. It can therefore be assumed that, in the eyes of potential and current employees, CSR initiatives serve primarily to enhance the company's image and may be perceived as more abstract and unmeasurable phenomena,

whereas salary, further training to enhance skills, dividends paid on employee stock, and a quick commute to work are factors whose impact they experience, sometimes on a daily basis. The respondents' knowledge of the CSR activities undertaken by the companies where they are employed or plan to be employed is also significant in explaining their attitudes. Our findings do not rule out the possibility that CSR activities may serve as a factor that increases the attractiveness of a workplace for Generation Z members when they are making employment decisions [74,103], and therefore, at the declarative level, CSR is highly rated. As the literature on the subject shows, the social dimension of CSR—more so than the economic and environmental dimensions—has the greatest impact on an organization's attractiveness in the eyes of employees [104,105], and CSR can be a factor that attracts new, talented employees and retains existing ones [103,106]. There are also studies that treat the impact of CSR on par with the factors analyzed in this study [71,107], but our results do not confirm this.

6. Conclusions

The results confirm the statistical significance of all the CSR activities analyzed, and the evaluation of these activities varies both among employed and unemployed respondents, as well as depending on educational profile. Descriptive statistics indicate that CSR activities are rated as important among employed respondents, while among unemployed students they are perceived as moderately important. The results may indicate that respondents' opinions were influenced by their past experiences with corporate social responsibility at the companies where they are employed. These results suggest that, in terms of opinions and values, Generation Z views CSR initiatives promoting human rights as an important factor influencing their choice of employer. This is a characteristic of Generation Z, which is particularly inclined to affirm the high ethical standards they expect from an employer, but their actual decisions regarding workplace choice may differ from their stated preferences. The study confirms the hypotheses that different areas of CSR vary in terms of the importance attributed to them by members of Generation Z, and that educational background also influences the evaluation of specific CSR initiatives.

The results confirm that the influence of CSR activities on the decision-making process is subtle and merely supplementary in nature. Respondents' willingness to accept a job increases under the influence of factors such as salary and opportunities for professional development. It can therefore be concluded that CSR is an important image-building element, but its influence on employment decisions is limited and depends on the context of other, more significant factors. The study thus confirms the hypothesis that the importance of CSR activities is lower than that of salary and career development opportunities when choosing a workplace.

The varied results in the statistical models point to the complex nature of the relationships under study. The application of various analytical methods showed that the impact of the analyzed variables is not always direct or linear. The OLS model did not confirm significant relationships for CSR activities, whereas the GC model revealed significant relationships but yielded negative effects for many CSR activities, indicating a more complex and context-dependent nature of these relationships. The study's results only partially confirm the hypothesis that a higher evaluation of a company's CSR activities increases Generation Z's propensity to decide to accept a job offer. In our study, a higher CSR evaluation reduced respondents' propensity to decide to accept a job offer.

This study is not without limitations. The research was conducted in Poland, in the academic city of Krakow, which means that the results should not be treated as general knowledge regarding Generation Z's assessment of CSR worldwide, but rather as observations pertaining to a specific, geographically defined segment of that generation,

representing the Central and Eastern European region. Another limitation of the study is the scope of the analyzed CSR activities in the context of human rights. The list of activities is not exhaustive and does not cover the full spectrum of possible initiatives implemented by organizations. Despite this limitation, the activities included in the study serve as an important point of reference and can be treated as practical guidance for employers, helping them identify areas of CSR that are particularly important from the perspective of Generation Z representatives. The study's limitations may also stem from cultural differences. Cross-cultural research shows that there are differences in values, social norms, and ethical sensibilities across countries. However, it is difficult to separate cultural effects from generational effects (Generation Z). Additionally, the study's results may overestimate or underestimate the impact of CSR on hiring decisions, as mentioned earlier. CSR initiatives related to human rights are socially significant issues, which may lead respondents to overestimate their impact on decision-making. It should be noted that Generation Z has only recently entered the labor market and their value system may evolve over time. Another limitation is the study group itself—students. It should be noted that although Polish students are more likely to have work experience than their peers in Western Europe, that experience is limited.

Despite these limitations, the results provide significant theoretical and practical implications. From a theoretical perspective, they highlight the need to employ diverse analytical methods in social research. From a practical perspective, the results suggest that CSR activities, while important in terms of values, are not a key decision-making factor for members of Generation Z. A significant strength of the study is the diversity of respondents in terms of employment status—the sample included both members of Generation Z who are active in the labor market and those who are not yet employed. This approach provides employers with practical and strategic guidance for designing corporate social responsibility (CSR) initiatives, enabling them to align their strategies with the expectations of both current employees and future candidates. At the same time, the negative nature of some of the outcomes of CSR initiatives suggests that CSR activities that are poorly communicated or perceived may generate skepticism among potential employees. It is worth emphasizing here that Generation Z is particularly sensitive to inconsistencies between a company's declarations and its actions. Greenwashing can lead to a loss of trust in the employer as well as the departure of talented employees. Employers should not only communicate clearly but, above all, implement measurable CSR initiatives that promote human rights in the workplace. The concept of CSR should therefore be an integral part of a company's strategy, its organizational culture, and its human resources management processes, but it should also be tailored to the conditions and environment in which the organization operates. For this reason, during the recruitment process, both the company and the job candidate should discuss the values they represent. This alignment of values typically leads to higher employee engagement and minimizes the risk of early turnover. These findings can provide significant support in building coherent CSR strategies that not only strengthen the employer's image but also tangibly enhance the organization's attractiveness and foster long-term commitment among Generation Z employees.

In summary, Generation Z, shaped by experiences of economic turbulence and growing social awareness, increasingly expects companies to be transparent in their actions and to adhere to the principles of ethical responsibility [1], as they view CSR initiatives as a potential driving force for positive social and environmental change. As a result, CSR is increasingly recognized as a key element in building employer attractiveness, especially in the context of Generation Z entering the labor market—a generation that is deeply committed to the future of the world and wants to influence the future of their communities [108]. For Generation Z, an employer branding strategy based on authentic communication of

corporate social responsibility initiatives can serve as a key tool for building an attractive employer brand. Our findings send an important signal to employers, as they indicate that Generation Z's decisions regarding employer choice, in the context of CSR, are multifaceted and complex. The research findings show that CSR has limited explanatory power as a factor influencing Generation Z's choice of employer. Their choice may be determined by a wide range of other factors. The findings should therefore be interpreted as evidence of specific CSR effects, rather than as confirmation that CSR related to human rights is a significant factor in determining employer choice.

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