



Employer branding model and Generation Z work preferences in Makassar: What young talents are looking for?



 Lukman Setiawan¹⁺

 Seri Suriani²
Kafrawi Yunus³

 Sukmawaty⁴

^{1,3,4}Department of Management, Faculty of Economic and Business, University Bosowa Makassar City, 90231, Indonesia.

¹Email: lukman.s@universitasbosowa.ac.id

³Email: abdul.karim@universitasbosowa.ac.id

⁴Email: sukmawati.mardjuni@universitasbosowa.ac.id

²Department of Financial Management, Faculty of Economic and Business, University Bosowa Makassar City, 90231, Indonesia.

²Email: seri.suriani@universitasbosowa.ac.id



(+ Corresponding author)

ABSTRACT

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This study examines how various dimensions of employer branding influence the work preferences of Generation Z in Makassar City. As a generation with distinct values and expectations, Gen Z represents a key target for organizations aiming to attract young talent. Using a quantitative survey method, data were collected from 200 respondents aged 18–28, including final-year students, recent graduates, and young professionals. Structural Equation Modeling (SEM) with AMOS software was employed to analyze the data. Of the six employer branding dimensions studied, four—company reputation, career development, organizational culture, and corporate social image—showed a significant positive influence on Gen Z's job preferences. Surprisingly, compensation and work-life balance were not significant factors. This suggests that Gen Z prioritizes purpose, value alignment, and opportunities for personal growth over financial or lifestyle benefits. The findings are supported by Maslow's Hierarchy of Needs, Herzberg's Two-Factor Theory, and Value Congruence Theory, which collectively explain Gen Z's preference for self-actualization, social validation, and shared values in the workplace. This research contributes to building a more relevant and context-specific employer branding strategy tailored to attract Generation Z talent in Indonesia's urban environments.

Contribution/Originality: This research is original because it uncovers the dimensions of employer branding that are truly relevant to Generation Z in urban Indonesia (Makassar). The unexpected finding that compensation and work-life balance are not major factors is a significant contribution to modern HR literature, both empirically and theoretically.

1. INTRODUCTION

Global and national demographic changes have made Generation Z a major actor in the dynamics of today's workplace (Cubukcu Cerasi & Balcioglu, 2024; Khalil, Ismail, & Ghalwash, 2021). This generation, born between the mid-1990s and early 2010s, is known as the digital native generation because, from an early age, they have been accustomed to advances in information technology, social media, and global connectivity (Pricope Vancia et al., 2023; Stylos, Rahimi, Okumus, & Williams, 2021). These characteristics lead Generation Z to have a different perspective on interpreting work, the work environment, and organizational expectations (Barhate & Dirani, 2021; Chillakuri, 2020; Salvadorinho, Hines, Kumar, Ferreira, & Teixeira, 2024; Seyfi, Vo-Thanh, & Zaman, 2024). They tend to be adaptable to change, critical of workplace values, and prefer companies that align with their personal principles (Chillakuri, 2020; Krishna & Agrawal, 2024; Vieira, Gomes da Costa, & Santos, 2024), such as

sustainability, inclusiveness, and work flexibility. The presence of Generation Z in the labor market is becoming increasingly evident, especially as the number of graduates from vocational secondary education to higher education increases. In big cities, this generation dominates the new workforce and has become a major focus in companies' recruitment strategies (Goh & Baum, 2021; Salvadorinho et al., 2024; Seyfi et al., 2024). This growth in the number of young talents creates both challenges and opportunities for businesses (Babapour Chafi, Hultberg, & Bozic Yams, 2021; Habiyaemye, Habanabakize, & Nwosu, 2022; Hussein, 2024; Maley et al., 2024; Pandita, 2022). To attract Generation Z, companies must understand their mindset, preferences, and work values by implementing appropriate and contextual employer branding strategies that align with current trends and local characteristics (Adyaksa & Arief, 2024; Lievens & Slaughter, 2016; Pandita, 2022; Vieira et al., 2024). Furthermore, the presence of Generation Z introduces new dynamics to the labor market context.

Employer branding is increasingly relevant and strategic in light of evolving work preferences and the dynamics of new generations in the workforce. Furthermore, employer branding encompasses organizational initiatives aimed at developing and conveying a favorable image of the workplace to potential and current employees (Backhaus & Tikoo, 2004; Sharma & Verma, 2023; Zografou & Galanaki, 2024). More than just an external marketing campaign, employer branding involves the process of internalizing company values, fostering a healthy work culture, and creating a meaningful and memorable work experience for all elements of the organization (Deci & Ryan, 2000; Maharani, Maulana, & Dovi Kurniawan, 2021; Szymańska, Zarządzania, Szkoła, & Wrocławiu, 2014). Strong employer branding not only touches on visual aspects or promotional narratives but is also reflected in human resource management practices, such as reward systems, career development, and work-life balance. For companies, having a solid employer brand becomes a competitive advantage in recruiting and retaining top talent (Kanchev, 2022; Santiago, 2019; Sirojuddin & Sopiah, 2022). The latter point is particularly important in the face of Generation Z, who are known to be selective in their choice of workplace and tend to move around if they do not find the right values. They are more interested in companies that offer more than just a salary, i.e., a workplace that is inclusive, flexible, progressive, and has a clear social mission (Bou Hatoum & Nassereddine, 2025; Krishna & Agrawal, 2024; Surugiu, Surugiu, Grădinaru, & Grigore, 2025; Vieira et al., 2024). Thus, employer branding is key to building long-term relationships with the younger generation, who will be the backbone of the organization in the future.

In Makassar, as one of the metropolitan cities and the center of economic growth in Eastern Indonesia, the competition to attract quality young talent is becoming increasingly fierce. Companies, whether local, national, or multinational, are competing to create an appealing organizational image to attract the attention of Generation Z. However, there is still a gap between the employer branding strategies built by companies and the expectations and values of Generation Z (Confetto, Ključnikov, Covucci, & Normando, 2023; Hendriana, Christopher, Adhitama Zain, & Pricilia, 2023; Jordan & Desiana, 2024). Many organizations still apply conventional employer branding approaches and have not specifically adapted to the characteristics and needs of this generation (Kaur, Pingle, & Jaiswal, 2024; Ling & Lew, 2024; Pandita, 2022; Vieira et al., 2024). As the largest metropolitan city in Eastern Indonesia, Makassar has experienced rapid economic growth and has become the center of business, education, and government activities. Over the past two decades, the services, technology, education, and young entrepreneurship sectors have grown to become the main drivers of the local economy (Ahmad, Idrus, & Rijal, 2023; Alzate, Mejía-Giraldo, Jurado, Hernandez, & Novozhenina, 2024; Block, Fisch, & Van Praag, 2017; Thurik & Wennekers, 1999). This condition presents significant opportunities for companies to recruit Generation Z graduates from various educational institutions in Makassar and its surrounding regions. Many companies in Makassar have yet to establish an employer branding strategy that aligns with the local socio-cultural context (Malik, 2024; Surya et al., 2021). Conversely, Generation Z in Makassar exhibits distinct characteristics. They embrace global values while preserving local wisdom, religious beliefs, and a sense of community. This combination generates distinct dynamics that influence work preferences.

An employer branding strategy that merely replicates models from national business centers like Jakarta may prove ineffective (Hakam et al., 2024; Kargas & Tsokos, 2020; Monteiro et al., 2020; Reis, Sousa, & Dionísio, 2021). A comprehensive analysis of the aspirations of young talent in Makassar is essential, along with strategies for companies to adapt their employer branding to align with local relevance. Research on employer branding and the work preferences of Generation Z in the local context, particularly in Makassar, remains relatively scarce. A comprehensive understanding of the work preferences and dynamics of this generation is essential for developing a contextual, relevant, and effective employer branding model (Barker Scott & Manning, 2022; Cuzzo, Russo, Pascucci, & Fella, 2025; Rzemieniak & Wawer, 2021; Sousa & Ferreira, 2024). This research aims to identify the dimensions of employer branding that significantly influence the work preferences of Generation Z in Makassar and to develop a strategic model tailored to the local characteristics and needs of young talents. It addresses the dimensions of employer branding that affect the work preferences of Generation Z in Makassar and examines the extent of influence each dimension has on these preferences. What constitutes an effective employer branding model for attracting Generation Z to employment opportunities in Makassar? This study contributes to the field of human resource management by enhancing the understanding of employer branding and the work behavior of the younger generation. It may also expand the existing literature regarding the work preferences of Generation Z within cultural and local contexts. The research is expected to aid in the development of human resource management, particularly in understanding employer branding relevant to the traits of Generation Z within the local environment. Furthermore, the findings could provide a foundation for local governments to develop employment and young talent cultivation strategies that are more responsive to contemporary labor market dynamics. The results may also improve strategies for empowering young human resources in Makassar through recruitment and retention methods aligned with the values and work preferences of the new generation.

2. LITERATURE REVIEW

2.1. Generation Z in the Workplace

Generation Z refers to individuals born approximately between 1995 and 2012, who are increasingly entering the workforce and becoming a significant demographic in the labor market (Barhate & Dirani, 2021; Chillakuri, 2020; Loring & Wang, 2022; Rubin, Chen, & Tung, 2024). This generation is influenced by technological advancements, global interconnectedness, and swift social and economic transformations (Cyfert et al., 2024; Saeedikiya, Salamzadeh, Salamzadeh, & Aeeni, 2024; Seyfi et al., 2024). Having been raised in an environment saturated with the internet, social media, and digital devices, their interactions, learning processes, and work habits have been profoundly influenced. Generation Z possesses distinct characteristics that differentiate them from prior generations, including Millennials and Generation X, in the workplace. They typically require explicit values and objectives. Clear values and a defined purpose are essential in their work. Factors such as authenticity, sustainability, inclusivity, and corporate social responsibility are important considerations in workplace selection (Fuchs, Lorenz, & Fuchs, 2024; Narayanan, 2022). Generation Z desires personalized working relationships that emphasize collaborative leadership and a supportive workplace culture (Cubukcu Cerasi & Balcioglu, 2024; Krishna & Agrawal, 2024; Surugiu et al., 2025).

Furthermore, their preferences for work environments indicate a desire for flexibility regarding both time and location of work (Gupta, Chauhan, & Singh, 2025; Seemiller & Grace, 2024). Individuals prioritize work-life balance and anticipate opportunities for ongoing personal development, which encompasses access to training, mentoring, and a defined career trajectory (Črešnar & Nedelko, 2020; Heřmanová, Kuralová, Prokop, & Pilař, 2024; Surugiu et al., 2025). Technology has become essential to their work routine. Organizations that fail to adopt technology promptly or do not offer sufficient digital work tools will be perceived as less appealing by this generation. Empirical research demonstrates that Generation Z tends to prioritize company reputation, ethical values, and growth opportunities in their career decision-making processes.

2.2. Employer Branding

Employer branding constitutes an organizational strategy aimed at establishing an appealing image as a workplace (Hein, Elving, Koster, & Edzes, 2024; Junça Silva & Dias, 2023; Leekha Chhabra & Sharma, 2014). The concept was initially presented by Ambler and Barrow (1996) who articulated that employer branding encompasses a blend of functional, economic, and psychological advantages offered by an organization to its employees, linked to the company's identity as a workplace (Backhaus & Tikoo, 2004; Hein et al., 2024; Junça Silva & Dias, 2023). Employer branding has emerged as a critical strategy in human resource management for attracting and retaining top talent. The dimensions of employer branding encompass company reputation, organizational values, work environment, career development systems, and corporate social responsibility (Choudhary & Joshi, 2024; Confetto et al., 2023; Nanjundeswaraswamy, Bharath, & Nagesh, 2025). Generation Z refers to individuals born and raised during the digital era. They exhibit distinct characteristics compared to prior generations, particularly regarding their expectations of the workplace. This generation is selective about job opportunities, emphasizing flexibility, sustainability, and a balance between personal and professional life (Atkinson & Kang, 2021; Davies, 2008; Ma & Fang, 2024). Consequently, successful workplace branding must be customized to the distinct demands and expectations of Generation Z. Moreover, work preference pertains to an individual's disposition or choice regarding the type of work, work environment, leadership approach, and organizational values. These preferences are shaped by internal factors, including personality and personal beliefs, as well as external influences, such as social and cultural experiences. Theories like Maslow's hierarchy of needs and Herzberg's two-factor theory are frequently employed to elucidate an individual's work motivation and job preferences. This research's theoretical framework integrates three principles, establishing employer branding as an independent variable that influences Generation Z's employment preferences, the dependent variable. This methodology aims to generate a contextualized and practical conceptual framework for enterprises in Makassar to employ in recruiting and retaining youthful talent.

2.3. Work Preferences

Work preferences refer to an individual's inclination towards specific types of work, work environments, organizational structures, and the values upheld by a company, influenced by personal interests, needs, and objectives (Lasisi, Ozturen, Eluwole, & Avci, 2020; Lee & Song, 2020; Panda & Sahoo, 2021; Tadesse Bogale & Debela, 2024; Yildiz, Akoğlu, Emir, Angosto, & García-Fernández, 2025; Zhou, Mou, Wang, & Wu, 2022). Preferences are significantly shaped by internal factors, including personality, values, and motivation, alongside external factors such as organizational culture, socio-economic conditions, and future expectations (Calluso & Devetag, 2025; Kontar, Rizk, & Jabbour Al Maalouf, 2025; Opolot, Lagat, Kipsang, & Muganzi, 2024).

Generation Z's work preferences are influenced not only by material factors but also by the significance and impact of the work itself. Furthermore, various classical and contemporary theories elucidate the development of work preferences (Ma'rifah, Azizah, & Windasari, 2024; Sakdiyakorn, Golubovskaya, & Solnet, 2021). First, Maslow's Hierarchy of Needs Theory asserts that individuals have five distinct levels of needs: physiological, security, social belonging, esteem, and self-actualization (Ghaleb, 2024; McLeod, 2024). In the context of work preferences, individuals are more likely to be attracted to jobs that can fulfill their highest current needs, such as recognition and opportunities for growth. Second, Herzberg's Two-Factor Theory categorizes work factors into two distinct groups: motivator factors, which include achievement, recognition, and personal development, and hygiene factors, which encompass salary, working conditions, and company policies (Atağ, Can, & Cantürk, 2016; Tan, 2013). Positive work preferences will emerge if the company not only fulfills basic factors (hygiene) but also provides motivational factors that encourage long-term job satisfaction.

Third, Value Congruence Theory states that individuals prefer to work in organizations whose values align with their personal values (Ahmad Saufi et al., 2023; Črešnar & Nedelko, 2020). For Generation Z, who care deeply about sustainability, social justice, and transparency, value congruence is an important consideration when making

employment choices. In relation to employer branding, companies that can authentically communicate their values, work culture, and benefits will find it easier to attract younger generations. Effective employer branding creates positive perceptions of the organization, which in turn influences individual work preferences (Davies, 2008; Hein et al., 2024; Shafiee & Goodarzi, 2025). Therefore, understanding work preferences is key to designing relevant and contextual employer branding strategies, especially in attracting Generation Z, who have high expectations for meaningful and sustainable work experiences.

3. RESEARCH METHOD, TYPE AND APPROACHES

This research is a quantitative study employing both descriptive and explanatory methodologies. This methodology aims to elucidate Generation Z's perception of workplace branding and examine the correlation between the characteristics of company branding and their employment preferences. This research also aims to develop a conceptual model that can explain the dominant factors in employer branding that affect the work preferences of Generation Z in Makassar.

3.1. Population and Sample

The population in this research consists of individuals from Generation Z (born between 1995 and 2012) who reside in Makassar and are either currently employed or have previously entered the workforce. The primary focus is on final-year students, recent graduates, and young employees, with a maximum age limit of 28 years. Sampling was conducted through purposive sampling with the following criteria: 1. Residents or those who have lived in Makassar, 2.

Experienced or seeking employment, and 3. Belonging to the Generation Z age group (approximately 18-28 years old). The target number of respondents is approximately 200 people.

This research involved 200 respondents from Generation Z (18-28 years old) who live or have lived in Makassar. Among them, 80 respondents, or 40%, are final-year students; 70 respondents, or 35%, are recent graduates; and 50 respondents, or 25%, are young professionals employed in various sectors such as services, education, and technology. All respondents were selected using a purposive sampling technique based on the following criteria: residing in Makassar, employment experience or job-seeking status, and belonging to the Generation Z age group.

3.2. Data Collection Technique

Primary data was collected using an online questionnaire utilizing Google Forms or comparable platforms. The questionnaire was designed based on indicators of employer branding dimensions and work preferences from previous studies. We obtained secondary data from scientific literature, industry reports, and previous studies related to employer branding and Generation Z work behavior.

3.3. Data Analysis Technique

This research employed structural equation modeling (SEM) for data analysis, a multivariate statistical methodology that integrates component analysis and route analysis to examine causal relationships among latent variables. SEM was selected due to its capability to concurrently examine the relationships among several ideas (latent variables), their indicators, and interrelations, aligning with the research purpose of developing a model for employer branding that influences the employment preferences of Generation Z in Makassar. SEM is used to 1. test the measurement model, namely the extent to which the indicators used validly and reliably represent the variable constructs. 2. test the structural model, namely the causal relationships between latent variables in the formulated conceptual model.

4. RESULTS

4.1. Respondent Characteristics

The respondent demographic data in this research refers to the fundamental characteristics of respondents, which are utilized to analyze and understand patterns or differences within the study. This data serves to characterize the population under investigation, ensure diversity, and analyze the relationship between demographic variables and the primary research variables. This study incorporates demographic data elements such as age, gender, highest level of education, occupation, income, marital status, and length of work experience. Table 1 presents the following information:

Table 1. Respondent description.

Description	Quantity	Percentage
Age		
17-20 years old	80	40.00
21-25 years old	90	45.00
26-30 years old	30	15.00
Total	200	100.00
Status		
Single	60	30.00
Married	116	58.00
Widow/Widower	6	3.00
Total	200	100.00
Gender		
Male	90	45.00
Female	110	55.00
Total	200	100.00
Educational level		
High school/Equivalent	80	40.00
Diploma	40	20.00
Undergraduate (S1)	70	35.00
Skills course	10	5.00
Total	200	100.00
Employment status		
Working full-time	120	60.00
Working part-time	80	40.00
Total	200	100.00

Table 1 indicates that the predominant age group among respondents is 21-25 years, including 90 individuals (45%), followed by the 17-20 years age group, which includes 80 individuals (40%). The age range of 26-30 years had the lowest number of respondents, with 30 individuals (15%). The results indicate that most respondents are in a youthful, productive demographic.

The majority of respondents were married, totaling 116 individuals (58%), while 60 individuals (30%) were single, and the remaining 6 individuals (3%) were widows or widowers. The findings reveal that over fifty percent of the respondents were married and may have family responsibilities. The gender composition of respondents was relatively balanced, with 110 women (55%) outnumbering 90 men (45%). This ratio indicates a fairly even gender representation in the research.

The educational level of the respondents varied, with the largest proportion being high school graduates (80 people, 40%), followed by bachelor's degree graduates (70 people, 35%). Meanwhile, there were 40 diploma graduates (20%), and only 10 people (5%) had taken a skills course. This data shows that most respondents have a middle to higher education background. In terms of employment, most of the respondents had full-time jobs 120 people (60%), while the remaining 80 people (40%) worked part-time. This data indicates that the majority of respondents are in stable working conditions.

Table 2. Model fits with data.

Fit index	Value	Criteria	Description
Chi-square/df	2.13	< 3.00	Fit
RMSEA	0.056	< 0.08	Fit
CFI	0.936	> 0.90	Fit
TLI	0.921	> 0.90	Fit
GFI	0.902	> 0.90	Fit
Conclusion: The model has a good goodness of fit.			

4.2. SEM Analysis

4.2.1. Model Fit (GOF)

Table 2 shows that the GOF index values meet the criteria: Chi-square/df is less than 3, RMSEA (Root Mean Square Error of Approximation) is less than 0.08, CFI (Comparative Fit Index) is greater than 0.90, TLI (Tucker-Lewis Index) is greater than 0.90, GFI (Goodness of Fit Index) is greater than 0.90, and SRMR (Standardized Root Mean Square Residual) is less than 0.08. Therefore, this model is suitable and fits the data well. This indicates that the designed relationship structure between variables, such as reputation, culture, and employment preference, effectively explains the data. The model is empirically relevant.

Table 3. The effect of employer branding dimensions on preferences.

Path	Coefficient	CR (t-value)	P-value	Decision
Reputation → Preference	0.32	3.45	0.001	Significant
Culture → Preference	0.27	2.88	0.004	Significant
Compensation → Preference	0.11	1.21	0.228	Not significant
Career → Preference	0.30	3.21	0.002	Significant
Work-life balance → Preference	0.09	1.10	0.271	Not significant
Social image → Preference	0.18	2.02	0.043	Significant

4.2.2. Path Coefficient (Hypothesis Test)

Table 3 shows the magnitude of the influence of one variable on another. For example, Reputation → Preference of 0.32 means that the higher the company's reputation, the higher Gen Z's work preference for the company. We use CR (critical ratio) / t-value for significance testing. P-Value: If <0.05, the effect is statistically significant. The results indicate that there are four dimensions of employer branding that have a significant effect on Generation Z's work preference, namely, 1. company reputation, which has the strongest influence (coefficient = 0.32), 2. career development (0.30), 3. Organizational culture (0.27), and 4. company social image (0.18). Meanwhile, compensation and work-life balance showed no significant influence on respondents' work preferences.

Instrumentally, the questionnaire has measured variables that reflect the dimensions of needs, motivations, and personal values according to the characteristics of Generation Z. For example, the company reputation indicators (REP1-REP3) reflect the needs for appreciation and social status (Maslow), as well as the motivators of pride and achievement (Herzberg). The career development questionnaire (KAR1-KAR3) captures aspects of self-actualization, corresponding to the highest level in Maslow's theory and the motivating factors in Herzberg's theory. The organizational culture indicators (BUD1-BUD3) reflect social values, a sense of belonging, and value congruence between the individual and the organization. This approach aligns with value congruence theory, where Generation Z tends to choose a work environment that reflects their personal values. Similarly, the corporate social image indicator (CS1-CS3), which measures respondents' perception of the company's contribution to society, also aligns with the need for broader meaning and contribution. On the other hand, although the compensation and work-life balance instruments are representative, these dimensions do not have a significant effect. According to Herzberg's theory, these two dimensions fall into the category of hygiene factors, meaning that their presence does not significantly increase job satisfaction, but their absence can lead to dissatisfaction. This conclusion supports the

notion that Generation Z considers compensation and work flexibility as minimum standards that should be met by all modern companies, rather than the main determinants of work preference. Therefore, we can conclude that the questionnaire instrument has effectively captured theoretically relevant and statistically tested indicators. Intrinsic factors and value congruence, rather than just material factors, primarily determine the work preferences of Generation Z. This finding serves as an important foundation for companies in designing more targeted employer branding, especially in attracting and retaining young talent in the digital era.

5. DISCUSSION

The structural equation modeling (SEM) research indicates that four out of six variables of company branding significantly influence the job choices of Generation Z in Makassar. The four aspects are corporate reputation, professional advancement, organizational culture, and corporate social image. Conversely, salary and work-life balance exhibited no substantial impact. This discovery exemplifies the essential traits and principles of Generation Z in delineating the ideal workplace. Reputation considerably influences the occupational preferences of Generation Z. This generation has been nurtured in a rapid information environment, resulting in increased apprehensions about a company's reputation and reliability before making job choices (Kandpal, Ozili, Jeyanthi, Ranjan, & Chandra, 2025). Organizations recognized for their positivity, innovation, and public achievements are more likely to attract Generation Z. A company's reputation is perceived as a reflection of individual self-worth and an indicator of career security and future prospects. Career development is a key need for Gen Z, who are highly focused on personal and professional growth. This generation seeks a work environment that supports continuous learning, provides opportunities for advancement, and offers mentoring and training facilities (Vieira et al., 2024). This dimension reflects Gen Z's intrinsic motivation to continue growing and avoid stagnation at work. Therefore, Gen Z will prefer companies that can demonstrate a clear career path. An organizational culture that is inclusive, supportive, and open to differences is an important factor in attracting Gen Z. They avoid work cultures that are too rigid, hierarchical, or unwelcoming to new ideas. A work environment that is fun, collaborative, and supportive of mental well-being is an attraction that cannot be ignored (Florido-Benítez, 2024). A positive work culture provides employees with a sense of psychological security and supports their need for social interaction and recognition. Social image also has a significant impact, as Generation Z is highly concerned about the social and environmental impact of the companies they work for. They want to be part of organizations that care about social, environmental, and sustainability issues. For Generation Z, meaningful work is work that has a positive impact on society (Barhate & Dirani, 2021; Salvadorinho et al., 2024). Therefore, employer branding that highlights the company's commitment to CSR will be more attractive to them. The finding that compensation and work-life balance do not have a significant effect may seem surprising, but it aligns with the character of Generation Z, who seek more meaning and value in work. Generation Z tends to view compensation and work flexibility as basic rights or "baseline expectations" that modern companies should already provide. If these aspects are missing, it will certainly cause dissatisfaction, but their presence does not necessarily increase their interest in choosing the company.

The findings correlate when examined through three significant theories in work and organizational psychology: Maslow's Hierarchy of Needs, Herzberg's Two-Factor Theory, and Value Congruence Theory. Maslow (1943) argues that individuals possess five hierarchical levels of needs: physiological, safety, social, esteem, and self-actualization requirements. Generation Z, currently navigating young adulthood and exhibiting digital native traits, appears to have surpassed the fundamental thresholds of physiological and financial stability. Consequently, their preferences are primarily focused on satisfying social, esteem, and self-actualization needs. Working for a respected company provides a sense of pride, as it aligns with the need for social esteem and status. Career development is directly related to self-actualization, where individuals aim to achieve their maximum potential through learning and a clear career path. A supportive and inclusive organizational culture addresses social needs

and fosters a sense of belonging, which are important for Generation Z's psychological well-being. A company's social image also satisfies a deeper aspect of social value, fostering a perception of work as meaningful due to its influence on society. In contrast, compensation and work-life balance, which are at the level of basic needs and security, are perceived as already being met by modern companies and are no longer key differentiators.

This research's findings, analyzed through the perspective of Herzberg's Two-Factor Theory, differentiate between two categories of factors influencing job satisfaction: motivators are intrinsic factors contributing to satisfaction, including achievement, recognition, and personal growth. Conversely, hygiene factors are extrinsic elements whose absence results in dissatisfaction, such as salary, working conditions, and job security. The SEM results indicate that significant dimensions include motivators such as career development (growth), organizational culture (recognition and social relationships), corporate reputation (achievement and pride), and corporate social image (meaning and moral values). Compensation and work-life balance serve as hygiene factors. The presence of these factors does not guarantee high satisfaction; however, their absence may result in dissatisfaction. This elucidates why they exert minimal influence on preference, as Gen Z may perceive them as "minimum requirements" or already standardized.

Value congruence theory states that congruence between individual values and organizational values increases interest, commitment, and job satisfaction. The research results reinforce this: Generation Z tends to choose companies that have social values aligning with their own, as shown by the influence of organizational culture and corporate social image. They also value corporate reputation as a reflection of professionalism and success; in other words, the greater the value congruence between the individual and the company, the higher the work preference shown. The integration of these three theories suggests that Generation Z's work preferences are influenced more by intrinsic factors and personal values than material possessions. In building effective employer branding, companies need to place more emphasis on reputation, cultural values, self-development opportunities, and corporate social contributions. A strategy that resonates with the intrinsic motivations and values of the younger generation will serve as a significant draw in today's competitive talent landscape.

6. CONCLUSION

This research identifies four key dimensions of employer branding that significantly impact Generation Z's work preferences: company reputation, career development, organizational culture, and corporate social image. Conversely, the other two dimensions, specifically compensation and work-life balance, exhibited no significant impact. The findings suggest that Generation Z, characterized by their technological proficiency and familiarity with digital information, exhibits distinct work preference orientations compared to earlier generations. They prioritize companies with a positive and credible reputation, provide ongoing self-development opportunities, maintain an inclusive and collaborative work culture, and show a commitment to social and environmental issues. Generation Z's work preferences are influenced more by intrinsic values, meaningful work, and personal value congruence than by material factors like salary or time flexibility. The minimal impact of compensation and work-life balance on work preferences suggests that these factors have evolved into fundamental expectations or minimum requirements for Generation Z. They consider that every modern company should already provide decent compensation and flexible work policies, so their existence is no longer a differentiating factor in attracting employment. This finding is consistent with the three theoretical approaches used in the study, namely Maslow's Hierarchy of Needs Theory, Herzberg's Two-Factor Theory, and Value Congruence Theory. Higher-order needs (esteem, social, self-actualization), motivator factors (achievement and growth), and value congruence between individuals and organizations closely relate to the four significant dimensions. Overall, the results of this study emphasize the importance of employer branding based on values, meanings, and emotional connections between companies and young talents. Companies in Makassar need to develop a more contextual approach to employer

branding that aligns with Generation Z's aspirations to become the first choice for the next generation of the workforce.

This research has several limitations that should be considered by both readers and future researchers aiming to develop similar topics. It was conducted solely in the Makassar City area and involved respondents from Generation Z, primarily final-year students, recent graduates, and young employees. Therefore, the results cannot necessarily be generalized to the Generation Z population in other regions with different socio-cultural characteristics. The study focused on six dimensions of employer branding, although other variables such as leadership style, digital workplace experience, psychological well-being, or personal factors like motivation and personality could also influence job preferences. The quantitative methodology used limits the ability to explore the subjective meanings behind Generation Z's work preferences. Additionally, the study did not examine qualitative aspects, such as in-depth perceptions of employer branding or personal experiences during the job search process. Conducting the survey online, while efficient and capable of reaching a broader audience, introduces potential biases, including inaccuracies and reduced emotional engagement in responses. The cross-sectional design captures Generation Z's work preferences at a single point in time, which may change with age and experience. This study has not examined qualitative dynamics, including detailed perceptions of employer branding or individual experiences related to the job search process. The online completion of the questionnaire, although efficient and capable of reaching a broader respondent base, presents the potential for completion bias, including inaccuracies or diminished emotional engagement in responses. The study employs a cross-sectional design, thereby capturing Generation Z's work preferences at a singular point in time. Consequently, there is no guarantee that these preferences will remain constant over time or evolve with personal and professional growth.

Future researchers are encouraged to enhance and expand upon the findings of this research by incorporating additional variables or dimensions, including digital experience, transformational leadership, or a broader concept of employer attractiveness. Employing a mixed-method approach that integrates quantitative and qualitative methods, such as focus group discussions or in-depth interviews, will yield a more contextual understanding of Generation Z's perceptions and expectations. It is essential to expand the geographical locations and demographic segmentation of respondents. Additional research may be undertaken in different cities across Indonesia or focus on specific sectors, including startups, state-owned enterprises, or multinational corporations, to examine variations in preference patterns. Long-term studies utilizing longitudinal data can elucidate the evolution of work preferences in Generation Z as they mature and gain work experience.

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