Religion and CSR: a systematic literature review

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Abstract

Around the turn of the millennium, a growing body of literature emerged that focuses on the relationship between religion and corporate social responsibility (CSR). Although the connection between religion and CSR seems obvious at first, the literature in this field yields conflicting results. This paper provides the first systematic review of the literature that deals with the relation between religion and CSR. We categorized the literature into a matrix, which distinguishes the level of analysis (micro/macro) on the one hand and types of approaches (normative/empirical) on the other. Results are clustered according to the religions they address to identify similarities between and locate trends in research.

Keywords Business ethics · Corporate social responsibility · Faith · Religion

JEL Classification M10 · N30 · Z12

1 Introduction

In the spirit of Max Weber (2001 [1904]), a vast number of studies have asked whether religion has a significant impact on human behavior (e.g., Singer 1966; Blum and Dudley 2001). Weber dedicated himself to the question of how religions shape modern society, with a particular focus on the relation between religion and power structures, culture, and economics (Weber 1963; Tyrell 1992). Weber concluded that religion strongly shapes society: for example, Christian traditions in Europe led to the emergence of rational science, as well as to capitalism as an economic system.

Regarding the business context, scholars argued that religiosity has a strong impact on values, which, in turn, affect attitudes and ultimately individual behavior at

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work (Parboteeah 2009; Ramasamy, Yeung and Au 2010a,b). Brown, Vetterlein, and Roemer-Mahler (2010), for example, showed that managers' personal values and views on religion not only have strong effects on their own decisions, but also influence their subordinates' attitudes. Researchers have also addressed the relationship between religion and CSR (e.g., Agle and Van Buren 1999; Angelidis and Ibrahim 2004; Giacalone and Jurkiewicz 2004). CSR, understood in a broad way as a firm's responsibility to society (see also Bowen 1953; Frederick 1994), seems to have a clear relation to religion and some scholars even credit the origins of CSR to theological and religious actors and contributions. According to De George (1987), Catholic social encyclicals and the work of Reinhold Niebuhr on the Protestant side constituted the earliest principal activity in this field. In this vein, religion should be seen as an integral part of the evolution of CSR as a concept, for both religion and CSR deal with human meaning, destiny, purpose, and morality (Frederick 1998).

However, despite the obvious connection, the literature yields conflicting results about the role of religion and CSR (Weaver and Agle 2002). While several authors have already taken on the task of mapping the CSR literature, unveiling its underlying theories and assumptions (Carroll 1999; Garriga and Melé 2004; Secchi 2007), the relation between CSR and religion has not been addressed to date. The aim of this paper is to fill this gap by performing a systematic review of the literature that deals with religion and CSR. In this way, we contribute to the literature by identifying what we already know and what still remains to be investigated.

In the next section we start this process by developing a conceptual framework that enables us to analyse the literature in a systematic fashion. Afterwards we outline our methodology. We then present our results focusing on the four fields of our conceptual framework, followed by an discussion and conclusion.

1.1 Conceptual framework for analyzing the literature on religion and CSR

Reviews of the CSR literature often focus on specific disciplines such as marketing (Enderle and Murphy 2009; Maignan and Ferrell 2004), psychology (Aguinis 2011), or information systems (Elliot 2011). While informative, a broader overview improves our understanding across different disciplines—beyond extant fragmented approaches. In what follows, we develop a conceptual framework that enables us to systematize the literature across different disciplines. Generally, a conceptual framework consists of relevant characteristics identified from previous research that provides an internal structure, which in turn offers a starting point for analysis (Morse et al. 2002). In our conceptual framework, we use distinctions that are common in the field. First, we follow Aguinis and Glavas's (2012) approach of distinguishing studies at the macro level from those at the micro level. The macro level addresses CSR research at the institutional level, which includes laws, regulatory standards, cultural-cognitive, and normative constructs (Scott 1995), as well as at the organizational level, which focuses on the firm level. Research on this level investigates, for example, how religion can mitigate specific CSR practices of a firm (Du, Jian, Lai, Du and Pei 2015a, b). The micro level deals with research at the individual level, that is, in relation to the individuality of a person or persons. Research on this level addresses,

for example, the relationship between executives' intrinsic religiosity (that treats religion as an end in itself), extrinsic religiosity (that treats religion as an instrumental means to suit oneself), and executives' attitudes towards the various layers of CSR (Mazereeuw-van der Duijn Schouten et al. 2014).

We also apply the findings of Swanson (1999), Lockett, Moon and Visser (2006), and Küpper (1974, 2011a), and categorize the literature about CSR and religion by distinguishing between research that takes normative and empirical approaches. Research within a normative approach is centred on moral evaluation, judgement, and prescription of human action (Küpper 2011c). Within this normative evaluation, there is always an element of recommendation or a specific "ought." In contrast to normative approaches, empirical approaches explain, measure, and predict observable causal relationships between variables (Küpper 2011b; Treviño and Weaver 1994). Although the role of empirical research in CSR has been controversial, it holds a special importance for the practical application of normative CSR theories (Schreck, van Aaken and Donaldson 2013).

Our framework contains both micro and macro levels of analysis, as well as normative and empirical types of approaches. This results in a matrix where one axis relates to the level of analysis (subdivided into micro and macro research) and one axis deals with types of approaches (subdivided into normative and empirical research). Hence, we have four categories: macro–normative, macro–empirical, micro–normative, and micro–empirical.

1.2 Methodology

Our literature review follows a Prisma-Flow Diagram (Moher, Liberati, Tetzlaff, Altman and the Prisma Group 2009). Records are found through a database search, and then screened and assessed for eligibility by the researchers. Underlying this process is a Boolean database query, which is carried out using the operators "AND", "OR", and "NOT". The search terms used were deliberately rather general (for the full specification of the search terms, see Fig. 1). The search terms for CSR were mainly derived from Carroll (1991, 1999) and Garriga and Melé (2004). We also used wildcard characters: the search term "Corporate Social," for example, covers corporate social responsibility, corporate social responsiveness, and so on. The search terms associated with religion cover the basic terms "religion," "spirituality," and "faith," as well as the names of the world religions. The Boolean search was applied to abstract, title, and keyword.

In order to capture the academic discourse in the field of religion and CSR, we use A+, A, and B ranked journals listed in the VHB-JOURQUAL 3 ranking, as well as 4*, 4, and 3 ranked journals listed in the 2018 Chartered Association of Business Schools (CABS) academic journal guide. We looked at all scholarly and peer-reviewed journals in English language featured therein. The database utilized was EBSCO Business Source Ultimate, which grants access to most of journals. Journals that were not provided by EBSCO Business Source Ultimate, were collected by hand. The time period reviewed spans 1987–2018. This search yielded 152 academic articles. After carefully screening, 79 articles that specifically deal with the relation between

('Corporate Social' OR CS* OR 'Corporate Citizenship' OR 'Corporate Philanthropy' OR 'Social Responsibility')
AND
(Relig* OR Spirit* OR Faith* OR Islam* OR Muslim* OR Buddh* OR Christian* OR Cathol* OR Protestant* OR Jew* OR Hebrew* OR Hindu*)
AND
ISSN (all ISSN for A+, A, B Journals in VHB-Jourqual 3 AND 3, 4, 4* Journals in CABS)

Fig. 1 Search terms

religion and CSR were deemed eligible (for a full list of articles see Appendix A). 83 articles were excluded because they did not address the topic. The high exclusion rate is due to the broad nature of our search terms as, for example, the term “spirit” also captured research dealing with the “spirit of something/someone,” a phrase often found in abstracts.

2 Results

Every article was assigned to one field within our 2×2 matrix. The results are distributed rather evenly, except for the micro–normative field, which consists only of three entries only. The field of the macro–empirical research constitutes the largest field with 28 entries, followed by macro–normative with 26 and micro–empirical with 22 articles. The tables in the following section list, first, the author or authors of the article. Second, each article was assigned a specific religion (column ‘Religion’), depending on the religion, denomination or concept of religion followed. In this vein, we distinguish between religions such as Christianity or Islam and rather unspecific forms of religion, like spirituality or religiosity. Third, the year of publication is reported, followed by the kind of scientific field in which the article was published (column “Field of Publication”). In the seven fields chosen (“Accounting,” “Economics,” “Ethics,” “Finance,” “Management,” “Marketing,” and “Sector Studies”¹), ethics journals are strongly prevalent (e.g., *Journal of Business Ethics* and *Business Ethics Quarterly*). Finally, we assigned each article a domain of CSR to which it relates (column “CSR Dimension”). According to Schwartz and Carroll’s (2003) “three domain approach”, CSR conceptually concerns itself with either economic, legal, or ethical social responsibility. The economic domain captures activities that are intended to have either a direct or an indirect positive economic impact. The legal category of CSR pertains to the responsiveness to legal expectations mandated and expected by society and the state. The ethical domain refers to the ethical responsibilities of business as expected by the general population and relevant stakeholders. These domains can also overlap, which gives us seven variations of CSR: Purely Ethical, Purely Legal, Purely Economic,

¹ We refer to Sector Studies as research in a specific economic or industrial sector, such as tourism or automotive.

Economic/Ethical, Legal/Ethical, Economic/Legal, and Economic/Legal/Ethical. The sections regarding the results are organized by religion in the order: Christianity, Islam, Judaism, Hinduism, Buddhism, Spirituality/other Religion.

2.1 Macro–normative

With 26 entries, the macro–normative category represents one of the largest groups of articles in the reviewed literature (see Table 1). These articles have in common that they follow a normative approach at an institutional level of analysis. The research attributed to this category evaluates various religious normative systems and applies them to the business context. There is a strong prevalence of Catholic Social Teaching (CST) and Islam. CST is based on papal social encyclicals, which are irregularly published and reflect the Catholic church's view on social issues (Frambach and Eissrich 2016). These articles focus particularly on the ethical CSR domain, probably due to the fact that papal encyclicals are treated as a source of moral guidance and focus on the common good rather than on firms' responsibility to make profit. Most CST articles address the employer–employee relationship and the social responsibility of the firm regarding their workers, working conditions, and the concept of work itself. Specifically, they develop ethical principles that can be applied to questions of workplace ethics (Naughton and Laczniak 1993), work–family conflict policies (Gutián 1988), human resource policies (Zigarelli 1993), or to the management's obligation to provide workers with meaningful work, though not at any cost (Tablan 2015). Other CST-related articles focus on implications for socially responsible business conduct, such as transparency in business (Vaccaro and Sision 2011), marketing (Klein and Laczniak 2013), and following the principle of the common good (Goodpaster 2011). Other Christian denominations not affiliated with CST are scarce and mostly used in historical context, when they are referred to as a point of origin for business ethics (De George 1987).

Islam also features predominantly within the sample. Among the researched topics are environmental responsibility and environmental accounting (Kamlaa, Gallhofer and Haslam 2006), corporate governance (Murphy and Smolarski 2018), as well as CSR implications derived from the Hizmet movement (Dreher 2015; Robinson 2015). Judaism and Buddhism are both represented only twice. Judaism is represented through the works of Moses Pava (1996, 1998). Pava applies the concept of “beyond the letter of the law,” an ancient Jewish and Talmudic tradition, to the business ethics context in an attempt to bring together classical Friedmanian and pro-social CSR perspectives through the focus of law-abiding practices. Buddhism in this context occurs only in the context of developing countries. Abey Suriya, Mitchell and White (2007) suggest a moral code based on Buddhist values to guide firms in solving sanitation questions via CSR. Widger (2016) identifies four indigenous forms of CSR in Sri Lanka that promote Buddhism as the nation's dominant religion.

There are also articles that use an unspecific notion of religion and focus on the ethical component of CSR. The relevance of religious partners in building global socially responsible businesses (Wilburn 2009) and the necessity for naturalist theology in the development of new CSR concepts (Fort 1999; Frederick 1998) are examples of this cluster.

Table 1 Macro-normative research

Author	Religion	Year	Field of publication	CSR dimension
Abey Suriya, Mitchell & White	Buddhist	2007	Economics	Ethical
Widger	Buddhist	2016	Social science	Economic/Ethical
De George	Christian	1987	Ethics	Ethical
Åbländer	CST	2011	Ethics	Economic/Ethical
Costa & Ramus	CST	2012	Ethics	Economic/Ethical
Cremers	CST	2017	Ethics	Economic/Ethical
Goodpaster	CST	2011	Ethics	Ethical
Goodpaster, Dean, Naughton & Shapiro	CST	2018	Ethics	Ethical
Gutián	CST	1988	Ethics	Economic/Ethical
Klein & Lacznia	CST	2013	Ethics	Economic/Ethical
Naughton & Lacznia	CST	1993	Ethics	Economic/Ethical
Ryan	CST	2018	Ethics	Ethical
Sison, Ferrero & Guitiá	CST	2016	Ethics	Ethical
Tablan	CST	2015	Ethics	Economic/Ethical
Vaccaro & Sison	CST	2011	Ethics	Ethical
Zigarelli	CST	1993	Ethics	Ethical
Dreher	Islam	2015	Ethics	Economic/Legal/Ethical
Kamlaa, Gallhofer & Haslam	Islam	2006	Accounting	Economic/Legal/Ethical
Murphy & Smolarski	Islam	2018	Ethics	Ethical
Robinson	Islam	2015	Ethics	Ethical
Pava	Jewish	1996	Ethics	Economic/Legal/Ethical
Pava	Jewish	1998	Ethics	Legal/Ethical
Fort	Religion (other)	1999	Ethics	Ethical
Schaefer	Religion (other)	2008	Ethics	Ethical
Wilburn	Religion (other)	2009	Ethics	Economic/Legal/Ethical
Frederick	Religion (other)	1998	Ethics	Economic/Ethical

In sum, Catholicism and Islam dominate the category of macro-normative research on the relation between CSR and religion. We suggest that the reason may lie in the fact that both religions present ready-to-use normative frameworks with strong legitimacy, which can more or less readily be applied to the business context. CST in particular offers a rich source to draw on, because it already addresses social issues and socially responsible business conduct (Calkins 2000). Being mostly published on occasion of a specific social issue, social encyclicals also have the advantage of addressing acute and current topics. Islam presents a similar case. Islam is a “complete” religion, meaning that it strongly influences every aspect of daily life and the morals of its adherents (Khan 2011). It sets extensive normative guidelines for business conduct, through the Sharia. The Sharia consists of a set of laws regarding, among other legal regulations (e.g. marital laws and penal law), business conduct, which are not to be broken, for this is considered sinful and punishable (Khan 2011).

Table 2 Macro-empirical research

Author	Religion	Year	Field of publication	CSR dimension
Du, Jian, Du, Feng & Zeng	Buddhist/Taoist	2014	Ethics	Ethical
Du, Jian, Lai, Du & Pei	Buddhist/Taoist	2015	Ethics	Legal/Ethical
Du, Jian, Zeng & Du	Buddhist	2014	Ethics	Legal/Ethical
Cui, Jo & Velasquez	Christian	2015	Ethics	Ethical
Cui, Jo & Velasquez	Christian	2016	Ethics	Economic/Ethical
Thompson & Hood	Christian	1993	Ethics	Ethical
Wishloff	Christian	2009	Ethics	Economic/Legal/Ethical
Zigan & Le Grys	Christian	2018	Ethics	Ethical
Harjoto & Rossi	CST	2018	Management	Ethical
Abdelzaher & Abdelzaher	Islam	2017	Ethics	Economic/Ethical
Alsaadi, Ebrahim & Jaafar	Islam	2017	Finance	Legal/Ethical
Belal, Abdelsalam & Nizamee	Islam	2015	Ethics	Economic/Ethical
Elçi & Alpkan	Islam	2009	Ethics	Legal/Ethical
Erragragui & Revelli	Islam	2016	Economics	Economic/Legal/Ethical
Helfaya, Kotb & Hanafi	Islam	2018	Ethics	Economic/Ethical
Kamla & Rammal	Islam	2013	Accounting	Ethical
Khan, Lew & Park	Islam	2015	Marketing	Economic/Ethical
Mallin, Farag & Ow-Yong	Islam	2014	Economics	Economic/Legal/Ethical
Platonova, Asutay, Dixon & Mohammad	Islam	2018	Ethics	Economic/Legal/Ethical
Sobhani, Amran & Zainuddin	Islam	2012	Sector Studies	Ethical
Williams & Zinkin	Islam	2010	Ethics	Legal/Ethical
Attig & Brockman	Religion (other)	2017	Ethics	Ethical
Cahan, Chen & Chen	Religion (other)	2017	Ethics	Economic/Ethical
Du	Religion (other)	2017	Ethics	Ethical
Du, Du, Zeng, Pei & Chang	Religion (other)	2016	Management	Economic/Legal/Ethical
Gazley & Abner	Religion (other)	2014	Sector Studies	Ethical
Li, Au, He & Song	Religion (other)	2015	Management	Ethical
Weaver & Agle	Religion (other)	2002	Management	Ethical

2.2 Macro-empirical

The macro-empirical category consists of 28 articles (see Table 2), constituting the largest field in our matrix. In this cell, several articles regarding Christian faith look at the effects of community pressure on firms' CSR. Again, those articles show a

Table 3 Micro-normative research

Author	Religion	Year	Field of publication	CSR dimension
Rousseau	CST	2017	Ethics	Economic/Ethical
Fry & Cohen	Religion (other)	2009	Ethics	Economic/Ethical
Sauser, Jr	Religion (other)	2005	Ethics	Economic/Legal/Ethical

strong affiliation with the ethical dimension of CSR. They find positive effects on employee friendly practices (Cui, Jo and Velasquez 2016), positive effects on female board membership (Harjoto and Rossi 2018) and a negative association between a firm's environmental practices and the degree of religiosity of the region the firm is located (Cui, Jo and Velasquez 2015). Thompson and Hood (1993) find a higher corporate social performance in minority-owned businesses due to the strong connection between Hispanic communities and Christian churches. Macro-empirical research focuses mostly on Islam. Most of these studies look at CSR disclosure practices in the Islamic banking sector. We also find that these articles are spread more evenly across the fields of business research journals, disrupting the pattern of research being mainly conducted in ethics journals. Articles show a strong interest in the legal responsibilities of organizations, as well as ethical responsibilities, probably due to their focus on accounting and disclosure practices. Mallin, Farag, and Ow-Yong (2014) as well as Platonova, Asutay, Dixon, and Mohammad (2018) find a positive correlation between CSR disclosure and financial performance. According to Sobhani, Amran, and Zainuddin (2012), Islamic banks disclose more sustainability information in comparison to conventional banks, but their focus lies on emphasising their religious character, which can lead to lack of disclosure in undesired fields (Kamla and Rammal 2013). Belal, Abdelsalam and Nizamee (2015) find similar evidence: Muslim firms tend to not disclose information in respect of religiously sensitive topics (i.e. income from transactions not in accordance with Sharia law), because they fear that this would damage their "Islamic image". The risk of losing religious and political legitimacy overrides even core Islamic principles, such as accountability and transparency. Alsaadi, Ebrahim and Jaafar (2017) find that Islamic banks with higher CSR performance are less likely to manage their earnings (in contrast to banks listed on a Sharia index). Researchers also found that the tenets of Islam do not contradict the ten principles of the UN Global Compact. In contrast, Williams and Zinkin 2010 argue that the tenets of Islam have the advantage of being more precise about responsibilities regarding business conduct.

Another group of studies deals with the relationship between Buddhism, Taoism, and CSR. By measuring religiosity in relation to the proximity of a firm to religious sites, Du et al. (2014) find a significant positive association between religiosity and corporate environmental responsibility. Du et al. (2014) show a positive relationship between religion and corporate philanthropic giving. Finally, Du et al. (2015) argue that Buddhist and Taoist religions are negatively associated with earnings management.

Studies concerning non-institutionalized forms of religion find a positive relationship of a religious atmosphere on CSR (Du Zeng, Pei and Chang 2016) and a negative relationship between religiosity (measured again by a firm's geographic location) and its overall CSR score (Attig and Brockman 2017).

2.3 Micro–normative

We found very little research done in the micro–normative category. Fry and Cohen's (2009) work on spiritual leadership, Sauser's (2005) appeal concerning how business people should view work as well as Rousseau's (2017) call for the development of executives' moral competences. Rousseau (2017) highlights the importance of CST principles such as moral sensitivity, awareness and motivation for developing executives' moral competences. He argues that these moral competencies lead to a more realistic and coherent perspective on achieving corporate sustainability. Fry and Cohen (2009) argue that strategic leaders should use spiritual leadership to counteract the negative effects of extended work hours. Through spiritual leadership, a work-obsessed individual can still have high psychological well-being, health, and organizational commitment. Sauser (2005) worked on the question of how executives should view work. Focusing on the interrelations between CSR and religion in business conduct, he concludes that business people should view work as a sacred calling in a religious sense.

2.4 Micro–empirical

The micro–empirical field consists of 22 articles (see Table 4) and concerns itself with empirical findings at the individual level of analysis. The main focus of this field of research is how managerial religiosity and spirituality influence peoples' CSR attitudes and behavior. On the Christian side, Agle and Van Buren (1999) find a marginal effect of managers' religious attitudes on positive attitudes toward CSR, and Angelidis and Ibrahim (2004) gathered evidence for a significant relationship between the degree of Christian religiosity and attitudes toward economic and ethical components of CSR. Again, Islam features heavily due to the topic of Islamic banking. Although some scholars claim that Muslim managers strongly support CSR, there is no adequate translation of it into practice (Ali Aribi and Arun 2014). Soltani, Syed, Liao, and Iqbal (2015) even find that Muslim managers have little interest in CSR, as CSR is seen as not being congruent with Islamic cultural norms. Islamic cultural norms also make the disclosure of certain information unattractive for Muslim executives in their CSR reports, because it is religiously more beneficial to do good and not talk about it (Hossain, Alam, Islam and Hecimovic 2015). Goby and Nickerson (2016) take a rare approach in looking at Muslim consumers' conceptualization of CSR. They argue that consumers distinguish between CSR and the Muslim principle of Zakat, which is a form of almsgiving. They view CSR mainly as a matter of secular life.

Few articles employ a comparative approach between religions. Brammer, Williams and Zinkin (2007) find that, although religious affiliates have generally similar views on CSR, they disagree on the range of issues CSR should address. Graafland, Kaptein and Mazereeuw–van der Duijn Schouten (2006) detect a correlation between religious belief and business dilemmas: belief in a monotheistic God, transcendental standards of good and evil, and a high intensity of prayer are positively related to the frequency of encounters with business dilemmas. Drawing on Allport and Ross's (1967) intrinsic–extrinsic differentiation in the measurement of religion, Mazereeuw–van der Duijn Schouten, Graafland, and Kaptein (2014) find that intrinsic religiosity positively affects

Table 4 Micro-empirical research

Author	Religion	Year	Field of publication	CSR dimension
Agle & Van Buren III	Christian	1999	Ethics	Economic/Legal/Ethical
Angelidis & Ibrahim	Christian	2004	Ethics	Economic/Legal/Ethical
Mazereeuw—van der Duijn Schouten, Graafland & Kaptein	Christian	2014	Ethics	Ethical
Parker	Christian	2014	Accounting	Economic/Legal/Ethical
Swimberghe, Sharma & Flurry	Christian	2011	Ethics	Ethical
Ali Aribi & Arun	Islam	2014	Ethics	Economic/Legal/Ethical
Goby & Nickerson	Islam	2016	Ethics	Economic/Ethical
Hossain, Alam, Islam & Hecimovic	Islam	2015	Accounting	Legal/Ethical
Soltani, Syed, Liao & Iqbal	Islam	2015	Ethics	Economic/Legal/Ethical
Graafland, Kaptein & Mazereeuw—van der Duijn Schouten	Religiosity	2007	Ethics	Economic/Legal/Ethical
Hemingway & Starkey	Religiosity	2018	Ethics	Ethical
Hopkins, Shanahan & Raymond	Religiosity	2014	Management	Economic
Ibrahim, Howard & Angelidis	Religiosity	2008	Ethics	Economic/Legal/Ethical
Oumlil & Balloun	Religiosity	2009	Ethics	Ethical
Ramasamy, Yeung & Au	Religiosity	2010	Ethics	Economic/Ethical
West, Hillenbrand, Money, Ghobadian & Ireland	Religiosity	2016	Management	Economic/Ethical
Crossman	Spirituality	2011	Ethics	Ethical
Giacalone, Paul & Jurkiewicz	Spirituality	2005	Ethics	Economic/Legal/Ethical
Kolodinsky, Madden, Zisk & Henkel	Spirituality	2010	Ethics	Economic/Legal/Ethical
Rahmawati, Jiang, Law, Wiranatha & DeLacy	Spirituality	2018	Sector Studies	Economic/Ethical
Brammer, Williams & Zinkin	World Religions	2007	Ethics	Economic/Legal/Ethical
Graafland, Kaptein & Mazereeuw- van der Duijn Schouten	World Religions	2006	Ethics	Economic/Ethical

ethical CSR attitudes whereas extrinsic religiosity stimulates philanthropic CSR attitudes.

Aside from the major religions, such as Christianity or Islam, the micro-empirical level of research in the field of CSR and religion is shaped by conceptions of religion

that cannot be clearly assigned to an institutionalized religion. This may be due to the fact that there is no need to refer to institutionalized religions when measuring different aspects of religion, religiosity and spirituality. Graafland, Kaptein, and Mazereeuw—van der Duijn Schouten (2007), for example, draw on corporate decision makers' conceptions of God, norms and values to examine their orientation towards socially responsible business conduct. They find that executives, who adhere to monotheistic religions, display a stronger orientation towards socially responsible business conduct, as opposed to their pantheistic counterparts. Their findings further indicate that Protestant executives more frequently refer to specific religious ends, such as honouring God, and may act upon this in daily business. However, in a comparative study between managers and students, Ibrahim, Howard, and Angelidis (2008) did not find a significant impact of individual religiousness on CSR orientation.

Beyond research on managerial attitudes, we found only one study on the role of religion in consumer perceptions of CSR. Ramasamy, Yeung, and Au (2010a,b) argue that religious values are a significant determinant of CSR support among consumers.

3 Discussion and conclusion

CSR is an important concept that has gained popularity in the last decades. Given the role attributed to religion in the emergence of CSR and its further role in its evolution, it is surprising that relatively little research has been done in this field. To discuss our results we structure this section following the internal logic of Tables 1, 2, 3 and 4, looking at Religion, CSR Dimension, Field of Publication and Normative/Empirical level.

Religion: Generally, the discourse on CSR and religion is heavily focused on the Abrahamic religions, mainly Christianity and Islam. This one-sidedness may stem from a certain anglo- or eurocentrism in research, which creates a bias toward the major Western religions. Some scholars even see the concept of religion in light of its historical genealogy as a concept that is rooted in Christian theology (King 1999). The rationale here is that religion as a category takes the form of a genus divided into different species (Christianity, Islam, Buddhism, etc.), and therefore has the capacity for being sensitive to difference and for drawing useful comparisons. In this vein, different religions are distinguishable by their differing beliefs. But this understanding of religion, far from being universal and trans-historical, in fact, is itself a product of history. Religion was constructed along essentially rationalist lines, and can be seen as a modern invention, which the West, during the last two centuries, has exported to the rest of the world (Hick 1991). Hence, working with the term “religion” can lead to misunderstandings when applied to religions that do not have the same history as Abrahamic religions in Europe (Seth 2009).

The academic focus on Christianity and Islam may also be grounded in the fact that Christianity is still the largest and Islam the fastest growing religious communities worldwide. Due to migration streams, the relevance of Islam as a research topic continues to gain relevance. Moreover, Islam and Christianity, especially Catholicism, build on unified sets of rules and a strong institutional footing, which makes it relatively easy for researchers to approach the field. In turn, the lack of research about other religions may be caused by the lack of a unified set of rules, as is the case with Hinduism

(Mukherjee 2011), or Protestantism (Küpper 2011b), the latter suffering particularly from a perspectival pluralism (Calkins 2000). While it makes up about 40 percent of world Christianity, there is no single Protestant Church (in the way that there is a single Roman Catholic Church). Protestantism is defined negatively as all Christian individuals or churches that repudiate the office and authority of the Roman Pontiff of the Roman Catholic Church. Some of these are worldwide in scope, such as the Anglican Communion, others are confined to a single country or are solitary church bodies. A Protestant union is further hindered by the fact that each Protestant tradition has staked out its own truth, contrary to the Roman Catholic Church, which applies the principle of *extra ecclesiam nulla salus* (outside the church is no salvation). The Protestant diversity has an obvious explanation in the absence of a central authoritative entity that would constitute normative authority, as does the Pope in Catholicism (Hillebrand 2014).

That said, the Roman Catholic Church might not be as homogenous as it seems at first glance. It is an interesting field for future research to unveil the impact of different cultural heritages on religion and CSR. Especially colonized countries like America exhibit a large cultural diversity among their Catholics with them stemming from countries like Germany, Ireland or France, including people from other cultural backgrounds that were forced to convert to Catholicism like Native Americans and former slaves, or Canadian and Mexican immigrants (Henessey 1983).

Interestingly, given the importance of considering different Christian denominations, in case of Islam, diversity seems not to be a hindrance. Researchers seem to be more acutely aware of Christian denominations where Islam is treated as a collective singular in the reviewed articles, without distinguishing Muslim traditions, such as the Shia, Sunni or Alevite traditions. However, Islamic denominations differ for example in the question of succession (i.e., who was to inherit the leading authority after the death of the prophet Muhammed) and in daily practices, such as the modality of Wudu (ritual washing before prayer), Salat (the prayer itself), and Sawm (the practice of fasting) (Ameli and Molaei 2012). The more economically relevant Qur'anic principles in turn, such as the prohibition of usury, gambling and speculation, vary only in degree.

While capitalistic values can be traced back to the rise of Protestantism (Weber (2001/1904), religions such as Hinduism or Confucianism give little importance to the material world and consequently would not focus much on economic conduct, which would explain the lack of research on them (Giddens 2012). Buddhism, on the other hand, may challenge the Western business paradigm of profit-maximization, which emerged in the wake of capitalistic values, the cultivation of desire and the instrumental use of the world's resources too far to be viable for the Western context (Zsolnai 2011). Although the number of atheists and agnostics is rising and nowadays makes up between 500 Mio. and 750 Mio. non-believers, making irreligion one of the largest 'faiths' (Zuckerman 2007), there is basically no research done on the absence of religion. This poses an interesting gap. Looking at the absence of religion in relation to attitudes towards CSR and comparing them with the insights of research encompassing religion could yield interesting results and give the influence of religion new meaning in this regard.

CSR Dimension: Taking a closer look at the assigned CSR dimensions, based on Schwartz and Carroll's (2003) three-domain approach, we observed that the various dimensions are distributed non-uniformly. The ethical has the highest score, with 29

entries, followed by Econ/Eth 22, Econ/Leg/Eth 20, Leg/Eth 5, Econ/Leg 2, Economic 1 and Legal 0 (as assigned in Tables 1, 2, 3, 4).

The prevalence of the ethical domain, including the overlapping domains containing ethical aspects, may be largely explained by the research topic at hands: religion. These domains include responsiveness to domestic and global ethical imperatives and in the case of religion to a deontological standard. This standard embodies those activities, which reflect a consideration of one's duty or obligation (De George 1999). Deontological principles of religiosity compliment the ethical dimension, which otherwise focuses on conventional moral rights and justice. The utilization of deontological principles captures a broader range of potential ethical justifications (Herman 1997; De George 1999). Thus, it seems unsurprising that, with the inclusion of deontological standards, there is barely a dimension without the influence of the ethical domain, when dealing with the intersection of CSR and religion.

Again, Islam takes a special place. Over half of the articles regarding Islam are connected to dimensions overlapping with the legal aspects of CSR. This stems from articles dealing with Islamic banking, which heavily concern themselves with questions of compliance to legal and religious standards. The second largest intersection is the Econ/Leg/Eth dimension. This category conforms to Carroll's (1987) moral management, according to which management desires profitability, but only within the confines of obeying the law and being sensitive to ethical standards. From a normative standpoint, this is the category where firms should seek to operate whenever possible (Schwartz and Carroll 2003).

Field of publication: As our review shows, literature on the relation between religion and CSR is relatively new and has mainly arisen in the last decade, with the majority of articles being published in ethics journals. Little work is published outside the field of ethics. What stands out is that the few articles that are published outside are mainly articles about Islam in accounting and finance journals. This is probably due to the research focus on Islamic banking, accounting and disclosure practices, although high ranking accounting journals, like the *Accounting Review*, the *Journal of Accounting and Economics*, the *Journal of Accounting Research*, the *Contemporary Accounting Research* or the *Review of Accounting Studies*, do not concern themselves with the intersection of CSR and religion. We have only one match in a high ranked accounting journal, *Accounting, Organizations and Society*, which interestingly looks at industrial pioneers and the influence of their Christian background on their CSR efforts. Another peculiarity is the hegemony of the categories of "Religiosity" and "Religion (other)" in management journals. Management research seems to rely on rather diffuse concepts of religion to investigate the empirical impact of spirituality on managers' and workers' attitudes and behaviors.

Concerning the two dimensions of our conceptual framework, most research on the relation between religion and CSR is done at the macro level following an empirical approach. Herein, Islam has a certain predominance, due to the number of research papers that deal with Islamic banking. Accounting, financing and disclosure practices are at the center of research in Islamic banking; therefore, it is not surprising that much empirical research on this deals with the legal and ethical aspects of CSR.

Normative/empirical level: Normative research at the macro level is represented in a similar quantity. Herein, CST holds a dominant position, probably due to its easy and

accessible application to business. Often research in this area fails to offer a transition into business practice and may seem moralizing. Detached from empirical research, normative reasoning misses the chance to generate a practical impact (Schreck, van Aaken and Donaldson 2013). Research, for example, about the CST form of transparency in business (Vaccaro and Sison 2011a,b) or about the effects of a political perspective of CSR from the standpoint of normative Islam (Murphy and Smolarski 2018) would benefit enormously from empirical data. Thus, for religious prescriptions to gain mass appeal, empirical backing is needed.

The normative research on the relation between religion and CSR shows a lack of micro-level research. Given the nature of normative reasoning, research at the micro-level is not an easy task. However, it could yield interesting and new approaches to the field of CSR and religion. Concepts like spiritual leadership (Fry 2003) are well established and may contribute to the literature, when paired with CSR. Religion is often seen as an internal and individual force and should as such be easily applicable to the micro context.

Empirical research in the field of religion and CSR is heterogeneous in the way religion is measured. Two articles seldom choose the same methodology. Nonetheless, the literature focuses on similar research questions, as is the case, for example, for articles on Muslim banking. The different empirical approaches to religion may yield an extensive understanding of the subject, but also risk the danger of fragmentation. Micro-level research about CSR and religion deals mostly with the CSR attitudes of religious individuals. Samples mostly consist of executives and business students to represent managers' attitudes towards CSR and their religion's influence on it. There has been very little research on the CSR attitudes of religious consumers or other stakeholders. Exploring religious consumers' valuation of CSR initiatives could yield interesting results and help firms to decide on specific CSR endeavours. Moreover, this field of research would benefit from the introduction of empirical methods that unveil real-life behavior (like experimental economics) instead of solely focusing managerial attitudes. Religiously-influenced moral attitudes may be largely lip service. Whether religiously-motivated attitudes prevail in standard business situations is still an open question.

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Appendix A

Appendix 1

See Tables 5, 6, 7 and 8

Table 5 Literature in the macro-normative field

Author	Year	CSR dimension	Religion	Findings
Abeyuriya, Mitchell & White	2007	Ethical	Buddhist	The authors propose that a moral code based on Buddhist economics should guide corporations to shape their business conduct in a way that meets social values and ultimately solve the sanitation question in developing Asian countries. Buddhist economics hereby refers to the collective teachings on economics interspersed within the Buddha's teachings, largely relating to right livelihood
Widger	2016	Econ/Eth	Buddhist	Drawing on ethnographic research on indigenous forms of CSR, the article identifies four kinds of philanthropic practices that should promote a vision of Buddhism
De George	1987	Ethical	Christian	This article gives an overview over the development of ethics in business. The period prior to the 1960s is described as heavily influenced by religion and Christian theology. On this basis, the purpose of the paper is to suggest seven ways to further develop business ethics
Abbländer	2011	Econ/Eth	CST	The article establishes a new view on CSR, based on the principle of subsidiarity derived from Catholic thought. It argues that corporations as intermediate actors bear specific subsidiary co-responsibility in society
Costa & Ramus	2012	Econ/Eth	CST	This article investigates the thinking of the Italian Economia Aziendale, by focusing on the concept of azienda, in order to reinterpret the role of business organizations in society in a more humanistic way. The Economia Aziendale is an Italian management theory with the goal of creating a new holistic science for the unitary study of the economic unit, by strongly focussing on interdisciplinary studies
Cremers	2017	Econ/Eth	CST	The author focus on what insights CST can provide for corporate governance. The article proposes a vision of the business corporation as a community of persons, working together in cooperative business relationships toward the shared purpose of contributing to human flourishing, and stresses the concepts of human dignity, solidarity, and subsidiarity
Goodpaster	2011	Ethical	CST	This paper discusses Pope Benedict's understanding of the 2008 financial crisis and his exhortation to reach beyond conventional interpretations of corporate responsibility under the following headings: diagnosis of crisis; institutionalizing conscience; a tripartite view of corporate responsibility and comprehensive moral thinking

Table 5 continued

Author	Year	CSR dimension	Religion	Findings
Goodpaster, Dean, Naughton & Shapiro	2018	Ethical	CST	This article develops a Catholic Identity Matrix, an assessment tool that portrays how well a Catholic business school implements the three goods related to CST. These three goods being good goods, good work and good wealth. Therefore, it combines principles from CST and the United Nations Principles for Responsible Management Education
Gutián	1988	Econ/Eth	CST	The author focuses on work-family conflict. He forms a set of normative propositions, which are presented to develop work-family policies and correct work-family balance. He also states that providing such a balance is part of a firm's CSR
Klein & Laczniak	2013	Econ/Eth	CST	This article focuses on the implications of the papal Encyclical Caritas in Veritate and its implications for marketing and business ethics. The authors comment on key positions of the encyclical, including evaluations of marketing programmes
Naughton & Laczniak	1993	Econ/Eth	CST	The authors look at the Social Encyclicals of the last 100 years and derive a guide on the nature of work from a Catholic perspective. They develop five ethical principles, which can be applied to questions of workplace ethics. The authors stress managers' personal and social responsibility for their employees and society as a whole
Ryan	2018	Ethical	CST	Using a case narrative in a classroom, the author develops a concept of the Common Good, in the sense of CST. The paper shows a variety of ways how businesses can serve or undermine the Common Good
Sison, Ferrero & Gutiá	2016	Ethical	CST	This article looks at the CST's regard for human dignity in relation to human work and derives normative principles about the dignity of work: the precedence of duties over rights and the priority of the subjective dimension of work over the objective dimension
Tablan	2015	Econ/Eth	CST	This paper focuses on the meaning and meaningfulness of work. CST states that meaningful work is essential for the well-being of workers and that providing this is an ethical requirement for business establishments, although it is not an absolute requirement in the face of monetary obligations

Table 5 continued

Author	Year	CSR dimension	Religion	Findings
Vaccaro & Sison	2011	Ethical	CST	This paper focuses on the issue of transparency in business and society. It reviews the understanding and framing of transparency in the encyclical <i>Caritas in Veritate</i> and in a selection of relevant CST works. Additionally, it provides normative indications for corporate transparency decisions, which reflect four permanent principles of CST (common good, solidarity, subsidiarity, and respect for human beings)
Zigarelli	1993	Ethical	CST	The author extracts principles that underpin CST in relation to the employment relationship and contemplates the implications of their incorporation into HR policy. The derived principles focus on a socially responsible human resource management
Dreher	2015	Econ/Leg/Eth	Islam	This paper develops a critique of the prevailing essentialist and homogenizing approach to business ethics that dominates the field with regard to Islam, and proposes a constructivist perspective to the study of religion. It is argued that the notion of CSR needs to be adjusted in order to accommodate the approach of Hizmet, an Islamic social movement, but that there are limitations to this adjustment due to gender and labour rights
Kamlaa, Gallhofer & Haslam	2006	Econ/Leg/Eth	Islam	This paper seeks to develop a progressive and emancipatory universalism that is respectful of differences. It draws on key Islamic texts to delineate their meaning for accounting. The authors want to counteract a lack of Islamic principles in the CSR accounting promotions of Western multinational firms in Arab countries
Murphy & Smolarski	2018	Ethical	Islam	This paper examines the political perspectives of CSR from the standpoint of normative Islam. They propose a political Islamic corporate governance framework, which democratizes firm decision making by including core stakeholders, nongovernmental organizations and Sharia scholars into the corporate board
Robinson	2015	Ethical	Islam	This article examines the contribution of Fezulah Gülen and his Hizmet movement to the debate about the meaning and practice of responsibility. He establishes three inter-connected modes of responsibility: relational accountability, moral agency, and liability. This view is contrasted with major Western philosophers, Islamic tradition, and the concept of CSR

Table 5 continued

Author	Year	CSR dimension	Religion	Findings
Pava	1996	Econ/Leg/Eth	Jewish	This paper argues that the ancient Jewish legal doctrine “beyond the letter of the law” should serve as a model for modern legal and social thought. Talmudic and post-Talmudic sources are examined and applied to the area of business ethics. The aim is to bring together classical Friedmanian and pro-social CSR through a focus on law-abiding practices
Pava	1998	Leg/Eth	Jewish	The purpose of this paper is to introduce readers to some of the important Biblical, Talmudic, and post-Talmudic texts. Judaism’s traditional texts treat a broad variety of issues emphasizing responsibilities in the business context. Based on this, the author suggests an authentic Jewish business ethics approach
Fort	1999	Ethical	Religion (other)	This article reflects on the works of Bill Frederick and his contributions to business ethics. Frederick suggests that the R in CSR4 should represent Religion, because it can help us to understand the transcendent aspects of nature and link insights about transcendence with other moral traditions. It improves the sense-making for individuals in understanding why ethical behavior is important in relation to transcendent demands
Frederick	1998	Econ/Eth	Religion (other)	This paper develops a new concept of CSR (CSR4), with one of the new R’s being religion, in the sense of a naturalist theology. The author argues that religion should not be ignored, because it is a fact of corporate life and can enrich CSR practices
Schaefer	2008	Ethical	Religion (other)	This article challenges Friedman’s claim that the social responsibility of a firm is to make profit. This notion is challenged via (among others) a Judeo-Christian approach, which implies that shareholders should exercise CSR
Wilburn	2009	Econ/Leg/Eth	Religion (other)	This article develops a method for initiating socially responsible projects. One of the key insights is that projects should collaborate with onsite religious/missionary initiatives to guide the firm

Table 6 Literature in the macro-empirical field

Author	Year	CSR dimension	Religion
Du, Jian, Du, Feng & Zeng	2014	Ethical	Buddhist/Taoist
Du, Jian, Lai, Du & Pei	2015	Leg/Eth	Buddhist/Taoist
Du, Jian, Zeng & Du	2014	Leg/Eth	Buddhist
Cui, Jo & Velasquez	2015	Ethical	Christian
Cui, Jo & Velasquez	2016	Econ/Eth	Christian
Thompson & Hood	1993	Ethical	Christian
Wishloff	2009	Econ/Leg/Eth	Christian
Zigan & Le Gry	2018	Ethical	Christian
Harjoto & Rossi	2018	Ethical	CST
Abdelzaher & Abdelzaher	2017	Econ/Eth	Islam
Alsaadi, Ebrahim & Jaafar	2017	Leg/Eth	Islam
Belal, Abdelsalam & Nizamee	2015	Econ/Eth	Islam
Elçi & Alpkan	2009	Leg/Eth	Islam
Erragragui & Revelli	2016	Econ/Leg/Eth	Islam
Helfaya, Kotb & Hanafi	2018	Econ/Eth	Islam
Kamla & Rammal	2013	Ethical	Islam
Khan, Lew & Park	2015	Econ/Eth	Islam
Mallin, Farag & Ow-Yong	2014	Econ/Leg/Eth	Islam
Platonova, Asutay, Dixon & Mohammad	2018	Econ/Leg/Eth	Islam
Sobhani, Amran & Zainuddin	2012	Ethical	Islam
Williams & Zinkin	2010	Leg/Eth	Islam
Attig & Brockman	2017	Ethical	Religion (other)
Cahan, Chen & Chen	2017	Econ/Eth	Religion (other)
Du	2017	Ethical	Religion (other)
Du, Du, Zeng, Pei & Chang	2016	Econ/Leg/Eth	Religion (other)
Gazley & Abner	2014	Ethical	Religion (other)
Li, Au, He & Song	2015	Ethical	Religion (other)
Weaver & Agle	2002	Ethical	Religion (other)

Table 7 Literature in the micro-normative field

Author	Year	CSR dimension	Religion	Findings
Rousseau	2017	Econ/Eth	CST	The author suggests a framework which highlights the importance of CST principles, such as moral sensitivity and awareness, in developing executives' moral competences. The competences lead to a more realistic and coherent perspective on achieving corporate sustainability
Fry & Cohen	2009	Econ/Eth	Religion (Other)	It is argued that strategic leaders should use spiritual leadership as a paradigm for organizational transformation and for recovery from the negative effects of an extended work hours culture, as well as to enhance employee well-being and CSR without sacrificing profitability
Sauser Jr	2005	Econ/Leg/Eth	Religion (Other)	This article works on the question of how executives should view work as a sacred calling in a religious sense

Table 8 Literature in the micro-empirical field

Author	Year	CSR Dimension	Religion	Findings
Agle & Van Buren III	1999	Econ/Leg/Eth	Christian	The authors test the relationship between religious upbringing, individual religious practice, Christian beliefs, and attitudes toward CSR. They find that religious practice is positively related to the way managers think about CSR and religion only has a small and marginal effect on people's attitudes toward CSR
Angelidis & Ibrahim	2004	Econ/Leg/Eth	Christian	This article looks at the relationship between an individual's degree of religiousness and his or her corporate social responsiveness orientation. Findings indicate a significant relationship between the degree of religiousness and attitudes toward the economic and ethical components of CSR
Mazereeuw—van der Duijn Schouten, Graafland & Kaptein	2014	Econ/Leg/Eth	Christian	The authors research the relationship between Christian religiosity and attitudes toward CSR. Intrinsic religiosity positively affects the ethical CSR attitude and negatively affects the financial CSR attitude, while extrinsic religiosity stimulates the philanthropic CSR attitude
Parker	2014	Econ/Leg/Eth	Christian	This paper attempts a historical analysis of four leading British industrialists of the 19th and early twentieth centuries. It addresses the question of how corporate social accountability can be shaped and implemented by industrial leaders. The author argues that motivating factors behind CSR and accountability actions ought not to reflect simple dichotomies such as a purely business case rationale or mere altruism
Swimberghe, Sharma & Flurry	2011	Ethical	Christian	This paper looks at the influence of consumer religious commitment in the US on store loyalty when retailers make business decisions which are potentially religiously objectionable. Conservative consumers judge religiously objectionable business decisions more severely than orthodox consumers do
Ali Aribi & Arun	2014	Econ/Leg/Eth	Islam	The authors attempt to understand management perceptions of CSR in Islamic financial institutions. They find that there is significant support among Muslim managers for CSR
Goby & Nickerson	2016	Econ/Eth	Islam	The study researches what Emirati consumers know about CSR and CSR initiatives in the emerging economy of Dubai and whether they show an awareness of different CSR orientations. It is found that CSR and the principles of Zakat (charitable giving, almsgiving) are viewed as different things and CSR is generally not viewed as something religious in terms of the nature and role of CSR

Table 8 continued

Author	Year	CSR Dimension	Religion	Findings
Hossain, Alam, Islam & Hecimovic	2015	Leg/Eth	Islam	The purpose of this study is to explore senior managers' perceptions of and motivations for corporate social and environmental responsibility reporting in the context of Bangladesh. Interviewees identify a lack of regulatory framework along with socio-cultural and religious factors as explaining the low level of disclosures
Soltani, Syed, Liao & Iqbal	2015	Econ/Leg/Eth	Islam	This paper offers a qualitative case study of CSR in three manufacturing firms operating in Iran's auto industry. The identified mindset toward CSR does not bring corporate behavior up to a level where it is congruent with prevailing Islamic cultural norms, values and expectations of performance. There is a potential role for foreign affiliates in determining the propensity of local firms to engage in CSR activities
Graafland, Kaptein & Mazereeuw—van der Duijn Schouten	2007	Econ/Leg/Eth	Religiosity	This article focuses on the relationship between the religious belief of corporate decision makers and socially responsible business conduct. The authors find that executives with a monotheistic conception of God display stronger orientation toward socially responsible business conduct than executives with a pantheistic conception of God
Hemingway & Starkey	2018	Ethical	Religiosity	This article discusses the role of the turning point as an important antecedent of leadership in CSR. One of those turning points is religious epiphany, which leads executives to corporate social responsible behavior
Hopkins, Shanahan & Raymond	2014	Economic	Religiosity	This study explores the role of religiosity in the intention to donate to a non-profit sponsor of pro-social ads. Potential donors' religiosity has a positive moderating effect on the perceived social responsibility of a firm and their intent to donate
Ibrahim, Howard & Angelidis	2008	Econ/Leg/Eth	Religiosity	This paper tries to determine whether there is a relationship between a person's degree of religiousness and CSR orientation. It finds that an individual's level of religiousness does not have an impact on ethical decision-making, but there is a certain gap between "deeply" religious and "lowly" religious students, as their ethical and philanthropic CSR orientation tend to rise with the level of religiosity, albeit slightly
Oumlil & Balloun	2009	Ethical	Religiosity	This study investigates ethical perceptions, religiosity, personal moral philosophies, corporate ethical values, and ethical intentions of Moroccan managers and US managers. Moroccan managers tend to be more idealistic, because there is a strong relationship between their religiosity and idealism

Table 8 continued

Author	Year	CSR Dimension	Religion	Findings
Ramasamy, Yeung & Au	2010	Econ/Eth	Religiosity	This paper examines the influence of religiosity on CSR support among consumers in Hong Kong and Singapore. Findings indicate that religiosity is a significant determinant of CSR support among typical consumers
West, Hillenbrand, Money, Ghobadian & Ireland	2016	Econ/Eth	Religiosity	This study proposes a model of how deeply held beliefs moderate the interaction between reputation, and its causes and consequences for stakeholders. In the case of religion, individuals with high religiosity believe that religion is a positive force in society and credit a higher being for the reasons behind many actions. Individuals with strong religious beliefs are not only driven by the firm's perceived character, but by this group's willingness or reluctance to trust earthly entities in relation to the will of a deity. Non-religious stakeholders on the other hand form stronger perceptions of a firm's reputation for social responsibility, by viewing the actor responsible for positive and negative social causes instead of a higher power
Crossman	2011	Ethical	Spirituality	This study's aim is to identify commonalities between environmental and spiritual leadership by describing these concepts and exploring avenues for organizational embedding. The authors identify synergies between these leadership approaches and a chance to deal with spiritual and environmental global needs
Giacalone, Paul & Jurkiewicz	2005	Econ/Leg/Eth	Spirituality	This research looks at the interrelationship between positive psychological constructs. Using four constructs in two independent studies (hope and gratitude in Study 1, spirituality and generativity in Study 2), the relationship of these constructs to sensitivity to corporate social performance (CSCSP) were assessed. Results indicate that all four constructs significantly predicted CSCSP, though only hope and gratitude interacted to affect CSCSP
Kolodinsky, Madden, Zisk & Henkel	2010	Econ/Leg/Eth	Spirituality	The authors examine the relationship between idealism, relativism, spirituality, and materialism and CSR attitudes of business students. They find that students' spirituality is not related to CSR attitudes
Rahmawati, Jiang, Law, Wiranatha & DeLacy	2018	Econ/Eth	Spirituality	This article contributes to the understanding of how spirituality can play a role in CSR in general, and in tourism in particular. It finds that spirituality plays an important role in CSR among different stakeholder groups in the Balinese tourism sector in various dimensions

Table 8 continued

Author	Year	CSR Dimension	Religion	Findings
Brammer, Williams & Zinkin	2007	Econ/Leg/Eth	World Religions	This paper explores the relationship between religious denominations and individual attitudes toward CSR. Religious individuals appear to differentiate between personal and corporate responsibility and whilst most religious affiliates have a similar view to non-affiliates, in many areas there is a considerable diversity in the range of issues that they hold companies responsible for
Graafland, Kaptein & Mazereeuw—van der Duijn Schouten	2006	Econ /Eth	World Religions	This study looks at the relationship between religious belief and the dilemmas Dutch executives confront in their daily business practice. The belief in a monotheistic God, transcendental standards of good and evil, existence in the hereafter and high intensity of praying are positively related to the frequency of encounters with business dilemmas

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