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Abstract

Despite numerous publications on the role of religion on individual and organisational ethical behaviour, academic literature seems to lack a comprehensive understanding of how religion affects the moral reasoning, decision-making and ethical behaviour of organisations. This gap seems to be even more significant with regard to developing countries. By conducting twenty-two interviews with executives and top managers from the private and public sectors and using Grounded Theory approach for data analysis the study identified how Islamic moral postulates and ethics impact on individual-level moral and ethical behaviour and thus moral reasoning, decision-making and ethical organisational behaviour. The study contributes to the literature by identifying that the repetitive interactions of social actors with religious affiliations create behavioural expectations in the form of religious duties and that these behavioural expectations and religious duties, when repeated and consequently internalized, become a constituent part of the person's identity and determine how the individual interacts with the surrounding environment. Driven by intrinsic religious motivation, the religious self affects organisational behaviour. The paper adds to literature by identifying how individual-level 'ethical behaviour' and 'character' translate to organisational-level ethical operations by providing empirical evidence for the impact of religion on individual-level ethical decision-making.

Keywords: decision-making, religion, organisational behaviour , CSR

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Abbreviations

CEO   Chief Executive Officer

CSR   Corporate Social Responsibility

NGO   Non-Governmental Organisation

OM   Oman

PLC   publicly listed company

SA   Saudi Arabia

SME   small and medium-sized enterprise

UAE or EM   United Arab Emirates

1.   Introduction

Different geographical regions have divergent cultural settings but despite their variations, all national cultures share one commonality – they create a model for 'reality' (Geertz, 1993; Craik, 1952). That model for 'reality' guides individuals' behaviour and communication between social actors and their interaction with the surrounding environment. Having in mind that organisations are led by individuals, it is plausible to argue that their views for moral emotions shaped by cultural dynamics would impact on organisational culture (Ashkanasy, 2003) and organisational behaviour (Treven et al., 2008) as well. Thus, national culture determines directly the behaviour, beliefs, values and embedded assumptions in the organisation (Fischer et al., 2005), since "organizational members' emotional views and states are intimately and reciprocally related" (Ashkanasy, 2003, p. 38).

The culture of any organisation or nation is not a mono-dimensional construct but a psychological model composed by other human-made components such as religion, legal system and political system (Hunt and Vitell, 2006; Vitell et al., 1993).Therefore, we can argue that cultural components (religion, legal and political systems) impact on ethical

behaviour at the individual level that are consequently transmitted to ethical behaviour at the organisational level.

Religion and ethical behaviour has been a subject of interest for scholars for many years. Christianity as a means of religion and a cultural component that exercises impact on individual (Glover, 1997; Barnett et al., 1996; McNichols and Zimmerer, 1985) and organisational (Clark and Dawson, 1996; Hunt and Vitell, 1993, 1986; Bartels, 1967) ethics has attracted the attention of scholars in various studies in developed countries. For instance, early experimental studies by Hegarty and Sims (1978, 1979) found no relationship between an individual's religious orientation and organisational ethical decision-making. Similarly, some other studies show no relation between measures of religiosity and ethical judgements (Kidwell et al., 1987) or religious practice, Christian beliefs and attitudes towards corporate social responsibility (Agle and Van Buren III, 1999). Clark and Dawson's (1996) scenario-based study shows negative correlations between some measures of religiosity and judgements about business ethics. On the other hand, more recent studies have found a positive relationship between Christianity and organisational decision-making processes (Mazereeuw et al., 2014; Salvador et al., 2014; Singhapakdi et al., 2013; Graafland et al., 2007), corporate social responsiveness orientation (Angelidis and Ibrahim, 2004) employees' perceptions of unethical business activities (Giacalone and Jurkiewicz, 2003) and students' ethical awareness (Conroy and Emerson, 2004).

However, we cannot draw any conclusions from these studies because they rely mostly on undergraduate or MBA student samples and focus on attitudinal measures of business ethics, which – as stated by Weaver and Agle (2002) – may suffer from social desirability biases. Additionally, they use widely varying definitions and measures of religiosity. Some studies, for example, address the impact of religiosity understood as affiliation with a specific religious institution (e.g., Roman Catholicism in Cornwell et al.,

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2005). Others invoke more general categories or families of religion (e.g., humanism in Giacalone and Jurkiewicz, 2003), while some other studies measure religiosity based on behavioural patterns such as participation in public worship or church attendance (e.g. Conroy and Emerson, 2004). However, when religiosity is conceptualised and measured only in terms of easily observable behaviour we risk missing potentially important cognitive and motivational differences (Weaver and Agle, 2002).

The problem of religiosity and ethical behaviour has attracted the attention of scholars in developing countries as well. Aydemir and Egilmez (2010) surveyed Turkish managers and found a positive relationship between religiosity and ethics towards questionable business practices – the higher the religiosity of managers the more positively they viewed those practices. Ramasamy et al. (2010) found a significant positive influence of religiosity and values on corporate social responsibility (CSR) support among consumers in Hong Kong and Singapore as this impact is due to altruistic reasons (Hong Kong) or egotistical reasons (Hong Kong and Singapore). Singhapakdi et al. (2000) examined Thai managers enrolled in MBA programmes and concluded that both dimensions of moral philosophies, idealism and relativism, are a significant predictor of managers' ethical intentions. Thai managers in organisations with higher levels of ethical values tend to have more ethical intentions than managers in organisations with lower ethical values. However, results regarding the influence of religiosity are mixed as religiosity was identified as having insignificant impact on managers' ethical values.

Although limited, scholars have also conducted a few cross-cultural studies as well that have focused on comparing and contrasting different religious teachings on consumers' ethical beliefs (Christian and Muslim consumers, Schneider et al., 2011; Christian, Muslim and Buddhist consumers, Cornwell et al., 2005), attitudes towards CSR (Judaism, Christianity, Islam and Buddhism, Brammer et al., 2006). The six-country (the U.S.A., China,

Korea, Finland, Russia, and Egypt) comparative study by Ahmed et al. (2003) that examined the role of religion in business/consumer ethics and Fernando and Jackson (2006) identified a positive relation between spirituality and decision-making of Christian, Hindu, Buddhist and Muslim executives in Sri Lanka.

2. Research Problem

Despite the impressive increase in the volume and rigour of scholarly articles that examine the role of religion in individual and organisational ethical behaviour, there is still a lack of empirical evidence that casts light on the various ways in which religion actually affects moral reasoning, decision-making, planning and outcomes of organisational ethical behaviour. This gap seems to be even more significant with regard to developing countries (Vitell, 2010) and studies focused on religious backgrounds other than Christianity. Although there are a few studies that examine Buddhism and Taoism (Ramasamy et al., 2010; Singhapakdi et al., 2000) and a few cross-cultural studies considering Islam as well (e.g. Cornwell et al., 2005), it was difficult to identify scholarly research that focuses on Islam only as a means of religion. Even though the study of Abeng (1999) provides interesting insights, it is conceptual and is not based on empirical investigation. Similarly, the study of Aydemir and Egilmez (2010) offers valuable insights, but it does not consider Islam as a source of moral values and ethical behaviour and thus, that matter still remains unaddressed.

Bearing in mind that Islam is the second largest religion in the world and the religion of some of the wealthiest countries, this paper is focused on examining the impact of Islam on ethical organisational behaviour. Contrary to previous research that aimed to incorporate "generic" religiosity (Weaver and Agle, 2002, 81) and insert religion into a model in order to explain its influences as a driver of organisational ethical behaviour, the study aim is to identify the relevant elements of the phenomenon and the ways in which those elements

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influence ethical behaviour. This has been achieved by examining how Islamic morals and ethics (through Quran and Sunnah) impact on individual-level moral and ethical behaviour and thus moral reasoning and ethical decision-making (executive leadership level) that are consequently translated into planning, conduct and outcomes of ethical organisational behaviour (as a means of organisational socially responsible corporate behaviour).

The study adopts the position that as moral postulates and ethics embedded in Islam are considered those "principles believed to be set by God" (McDaniel and Burnett, 1990, 110). According to Audi (1995), moral and ethical behaviour should be used interchangeably, and that has been done in this study by adopting the view that moral and ethical behaviour are "the moral principles of a particular tradition, group, or individual" (p. 284). For moral reasoning the study adopts the definition given by Haidt (2001, 818), according to whom moral reasoning is "conscious mental activity that consists of transforming given information about people in order to reach a moral judgment". For decision-making is considered this "process that chooses a preferred option or a course of actions from among a set of alternatives on the basis of given criteria or strategies" (Wang and Ruhe, 2007, 73). The outcome of this decision will define the way an organisation will behave. For the purpose of this study as an organisational socially responsible corporate behaviour is considered the definition given by Campbell (2007, 951), according to whom, "First, they [organisations] must not knowingly do anything that could harm their stakeholders [...] Second, if corporations do cause harm to their stakeholders, they must then rectify it whenever the harm is discovered and brought to their attention".

To the best of the author knowledge, this is the first empirical study that formulates and examines this specific research problem and the first one that investigates it for the perspective of developing countries. Moreover, this is the first study to focus solely on Islam and the first study that considers collecting data from Middle Eastern companies only.

Previous research on CSR in the Middle East (e.g. Jamali 2007, 2008) collected and mixed data from foreign and local companies that might lead to bias in final results. By following the definitions stated above, the study aims to identify how moral and ethical principles believed to be set by God govern individuals' and groups' behaviour and mental ability to conduct moral judgement that is consequently transmitted to a process of choosing a preferred course of action that will be translated in organisational socially responsible corporate behaviour. By reaching the aim of this examination, the study makes several important contributions. First, it makes a contribution to the literature by identifying how religious prescriptions drive ethics at individual and organisational levels. Second, the study contributes to Islamic studies by examining how moral and ethical principles embedded in Islam affect decision-making processes and individual/organisational ethical behaviour and which Islamic affiliations lead to individual and socially responsible corporate behaviour. Third, the study adds to the literature on ethical decision-making by identifying the impact and significance of Islamic moral postulates and ethics on that process.

3. Literature Review

3.1. Impact of religious morals and ethics on the individual level

The influence of religion and religiosity on social and economic lives has been a subject of intense interest by scholars. Some studies for understanding religiosity and its impact on personal morals and ethics stress the importance of role expectations and self-identity based on social structures, which are largely products of symbolic interactionism (Weaver and Agle, 2002; Wimberley, 1989; Stryker, 1987; Burke, 1980). According to their theoretical position, individuals enter into multiple and sometimes repetitive interactions with the surrounding environment, institutions and social actors that often involve behavioural expectations in the form of social roles (Weaver and Agle, 2002). These social roles, when

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repeated and consequently internalized, become a constituent part of the person's identity. Similarly, religions offer behavioural patterns that when assimilated subconsciously through repetitive interactive processes with the surrounding social environment and institutions, contribute to building a person's self-identity as a follower of a specific religious teaching. In addition, Durkheim (2000) identified that categorizations of elements such as beliefs, rituals and group affiliations that follow similar behaviour patterns predispose to building of a specific religious role identity. Moreover, group affiliations are associated with specific expectations and commitment to this group on behalf of the individual who is expected to perform and engage in various activities depending on the religious appurtenance. They could range from specific private or public rituals, holding certain beliefs about what is permissible or not, what is considered ethical and rightful and so on. Considered together, all these factors contribute to the building of one's specific religious identity. The greater the personal commitment to this identity is, the more salient that identity becomes.

According to scholars, religious identity and the role expectations that constitute it can be further influenced by contextual factors. For instance, Tittle and Welch (1983) found that when secular moral guides are unavailable or have lost their authority, religious prescriptions enhance their impact on society. Moreover, a harmonious religious context in the social environment usually results in loss of self-identity of the religious person as accountable to unique expectations (Cochran, 1988). Looking deeper into the individual level, researchers found two dimensions of religiosity that essentially explain individuals' religious motivational factors. Allport (1950) identified two dimensions of religiosity – extrinsic and intrinsic. According to him, the extrinsic dimension refers to utilitarian motivations that might underlie religious behaviour, such as material gains, whereas the intrinsic dimension is associated with motivations based upon inherent religious goals (e.g. religious satisfaction itself). Although combinations of intrinsic and extrinsic motivation are

common, an individual is predisposed to be more inclined to one of them while performing a specific task (e.g. a religious ritual) (Aydemir and Egilmez, 2010). The extrinsic dimension of religious orientation might motivate an individual to religious commitment for the objective of achieving a particular social or business goal, while the intrinsic dimension would motivate one to commit to religion for its spiritual objectives (Vitell, 2010).

Salsman et al. (2005) and Smith et al. (2003) identified that extrinsic religious orientation usually leads to negative life outcomes. As Allport and Ross (1967, p. 434) stated, the "extrinsically motivated person uses his religion whereas intrinsically motivated lives his religion". Therefore, intrinsically motivated religiousness is correlated more highly with religious commitment than is extrinsic religiousness (Donahue, 1985). These two dimensions demonstrate the internal perception of religiousness that is presented as a specific form of external manifestation. Hence, Allport (1950) believed that religion assumes differential roles in an individual's life. More precisely, he believed that the extrinsic dimension represents the peripheral role of religion usually utilised for social approval and personal contentment, while the intrinsic dimension demonstrates strong internal commitment to religion as part of individual's everyday life (Vitell, 2010).

3.2. Impact of religious morals and ethics on decision-making process

The process of individual ethical decision-making and behaviour is complex and has been an object of extensive empirical research. The most widely accepted and utilised in empirical inquiries are probably the frameworks proposed by Rest (1994, 1983) and Jones (1991). Rest's framework is composed of four stages: the first is called 'ethical sensitivity', which considers 'issue recognition' (Jones, 1991) or 'moral awareness' (Butterfield et al., 2000). This stage generally involves the individual's recognition of the significance of a specific situation. The second stage is 'prescriptive reasoning' that results in identifying the

ideal solution to a particular ethical dilemma (Gaudine and Thorne, 2001). The third stage is 'ethical motivation' that involves one's formulation of 'ethical intention' of whether to comply or not with the ethical judgement made previously (Rest, 1983). As a result of it, the individual will conduct a course of action or 'ethical behaviour' – the fourth stage – that supposedly should resolve the ethical dilemma and is a function of the individual's 'ethical character' (Gaudine and Thorne, 2001). Despite the significance of Rest's (1994, 1983) work, his model is applicable at the individual level of analysis only. However, critics of Rest's (1983) model (e.g. Weaver and Agle, 2002) state that defining the right course of action does not guarantee that the individual would actually form an intention to implement that course of action.

Jones' (1991) model for decision-making overlaps with Rest's (1983) model to a great extent, with the only difference that it includes "some individual difference variables, which though important to moral decision making in general, are not vital to the *issue-related factors* of concern here" (original italics, Jones 1991, 380). These differences are related to clarifying various cognitive processes that impact on the 'moral intensity' one would exercise towards moral decision-making that would eventually affect the moral situations equally, and the 'organisational factors'. His work is focused on the individual level of analysis only.

Weaver and Agle (2002) related role expectations based on religious affiliations and religious beliefs to Rest's (1983) model. As the authors state, "religions incorporate role expectations for holding to particular beliefs and assessing to specific intellectual claims" (Weaver and Agle, 2002, 82). These cognitively oriented role expectations consequently impact on ethical behaviour by affecting the basis upon which moral judgement is formed, which practically presents stage two of Rest's (1983) model. Moreover, religion provides a motive for right behaviour and formation of intentions (stage three) to act in accordance with the moral judgement. Weaver and Agle (2002) also stated that religious role expectations

foster the use of particular linguistic and cognitive categories, as these two elements influence a person's awareness of ethical issues (stage one), judgements and behavioural intentions. According to them, the behavioural responses to ethically significant situations can sometimes be scripted in narratives of a faithful person's responses to a particular situation, as they use the example of the Good Samaritan. Such narratives can provide scripted responses to a specific ethical dilemma. Therefore, the knowledge and belief dimension of religious role expectation serve as a foundation and have a direct relationship to ethical behaviour (Weaver and Agle, 2002). Although they are certain that religion would impact on ethical behaviour in organisations, their conceptual study did not consider empirical examination of this issue on the organisational level of analysis.

Regardless of the abundance of studies on the individual and organisational levels of research related to emotions, morals, ethics and impact of religion, the study could not identify a scientific inquiry that links and examines these issues within a singular study. Having in mind that 1) emotions impact on individuals' ethical decision-making processes and ability to take an ethical decision and action towards a specific dilemma (Gaudine and Thorne, 2001) and considering that 2) religious beliefs and role expectations also influence the decision-making processes (Weaver and Agle, 2002), the study adopts the position that that emotions driven by religious self and religious affiliations will impact on individual-level decision-making processes and consequently, that will affect organisational ethical behaviour and the outcomes of that behaviour.

4.   Methodology

4.1.   Sample and procedure

Following Vitell's (2010) call for more scientific research in different (other than Christian) religious backgrounds, Weaver and Agle's (2002) call for more research on

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religion's impact on ethical behaviour in organisations, and the latter's suggestion that "research in this area likely will need to be of a qualitative, concept and theory-building character" (p. 91), the study adopted a Grounded Theory research strategy to fulfil the purposes of this research. Between April and May 2015 five Chief Executive Officers (CEOs) of Non-Governmental Organisations (NGOs), and seventeen CEOs and heads of CSR/sustainability departments of seven small and medium-sized enterprises (SMEs) and ten publicly listed companies (PLCs) – altogether, twenty-two participants from Saudi Arabia (SA), the United Arab Emirates (UAE or EM) and Oman (OM) (Appendix 1 Table 1) were interviewed. Considering their decision-making role with regard to CSR implementation in their respective organisations, this sample was considered as appropriate for the purposes of the study. The study began with collecting data from executives and top managers (heads of CSR/sustainability departments and CEOs) only, but following the theoretical needs of the analytic categories (Glaser and Strauss, 1967), was identified that it is necessary to collect data from NGOs in order to strengthen the theoretical sensitivity of the categories as their social initiatives are primarily supported by organisational CSR practices. Data collection continued until theoretical saturation in the categories was achieved (Charmaz, 2014). That occurred after the analysis of the twenty-second interview.

All interviews were conducted in the English language. The participants in this study were initially contacted via phone or email. Then, they were personally interviewed by the author in their corresponding headquarters. The duration of each interview was approximately 90 minutes. The data generated were transcribed and stored to ensure confidentiality. The study relies on data collected from local organisations only, since mixing data from local and foreign organisations may lead to serious bias in the final results, especially considering the essence of the research problem.

4.2.   Data analysis

The study followed Grounded Theory approach (Charmaz, 2014) and an abductive reasoning (Peirce, 1935) for data collection and data analysis. The author personally transcribed all the interviews from their audio recordings and that gave her the opportunity to reconnect with the original interview experience and thus, enhance the theoretical sensitivity of the analysis (Glaser, 2003). Data were analysed by applying standard Grounded Theory analytic tools (Charmaz, 2014). Constant comparative method occurred in the data collection and data analysis procedures where different items of data, codes, categories, properties, settings and people were compared. Accompanied by abductive reasoning, constant comparison predisposes to high analytic sensitivity of the analysis (Glaser and Strauss, 1967). The study results were consequently sent to all interviewees for their feedback. This gave them a chance to share their opinion with the author and comment if something needed to be changed. Their feedback ranged from "comprehensively representing organisational ethics in our company" to "nothing should be changed".

5.   Results

Based on the interview data analysis, the study identified that organisational socially responsible corporate behaviour of these Middle Eastern organisations is driven by a complex contextual reality having its own impact and importance for CSR activity in the region. The complexity of the Middle Eastern region creates a framework having the potential to shape the CSR behaviour of local organisations. Understanding the context of the Middle East and the forces behind it leads to understanding the decision-making processes behind the CSR involvement of local companies, their ethical conduct and CSR practices. In order to present the results of the empirical analysis they are demonstrated in the study in reverse order, starting from 1) the outcome (consequence) of organisational behaviour, through 2) the

drivers behind this outcome (cause), and reaching 3) how these drivers influence individual-level moral emotions, ethics and decision-making processes (and consequently translate to the organisational level).

5.1. CSR outcome

The study identified that local companies pay specific attention to a few areas of interest that require organisational participation and interaction. That form of organisational participation and interaction is called CSR by local companies. All the public sector organisations and NGOs examined are involved in these specific CSR initiatives, and although organisations might consider some additional initiatives (e.g. giving discount on a specific product/service) these initiatives will be rather the exception than the rule. Here, the study presents CSR practices based on the data analysis that are considered as 'a rule' and essential for every Middle Eastern company involved in CSR. This means that regardless of the organisation, if one decides to observe the CSR practices of any given Middle Eastern organisation, one will certainly find these initiatives. This applies only to local, Middle Eastern companies, as the study cannot claim the same for foreign companies operating in the region. Section 5.2 explains reasons behind this – considering a specific CSR practice 'a rule' – and section 5.3 demonstrates how these reasons impact on individual- and consequently organisational-level ethical decision-making and ethical behaviour.

Community initiatives: Conducting CSR initiatives related to local inhabitants is the primary focus of the CSR activity in the Middle Eastern regions. This form of CSR involvement represents a significant part of local companies' CSR agenda. The study identified that regardless of the CSR initiative chosen, the final beneficiary and recipient of corporate CSR efforts is always the community, especially people in need. Exceptions are organisations that consider a broader range of stakeholders, such as suppliers and investors,

as part of their CSR agenda, which was identified in only two in the examined for-profit organisations examined. Companies might not consider other areas for CSR activity (e.g. environment or employees), but community will surely be part of it since investment in community-inspired initiatives is viewed as a must by local organisations. The organisations examined undoubtedly perceive community as the most important stakeholder group with regard to CSR activity. For some of the respondents, CSR and community care could be used interchangeably:

"The community is more important for me than the boss, so I will fight for them. Because they are the end beneficiary, the entire policy was written for them, to give back to them. They are the backboard of the policy. They are the policy. If they are not there, there's no CSR for us. We are having a community driven CSR." (SA$_2$).

The data analysis identified that the companies examined invest CSR efforts in a range of community-inspired initiatives ranging from supporting of annual hajj (pilgrimage to Mecca), distribution of Iftar meals (food used to break the fast in the evening during the month of Ramadan) and Islamic books, group prayers during Ramadan, zakat (obligatory alms-giving and religious tax responding on 2.5% of Muslims annual income) donations: "We volunteer when we participate in feeding the poor during Ramadan here, and we fed 1,000 people and distributed shampoos, pillows, blankets." (EM$_4$); group marriages, orphans and elderly people: "We invest in breast-cancer initiatives, supporting elderly homes, widows and orphans, awareness of diabetes, autistic children, and sport initiatives." (SA$_1$); building of schools (especially in rural areas), culture, art and sport initiatives: "We took part in a several projects on building homes for orphans, schools, maintaining urbanisation and roads." (EM$_1$); building of hospitals mainly in rural areas: "Our bank participated in a community project for building of hospitals in rural areas" (SA$_7$); refugee and refugee campus support: "We've been particularly active in conflicting areas where people need shelters, food, clothes and basic

hygiene materials. We support a number of refugee campuses in the neighbouring countries" (EM$_2$); and disaster support: "After the typhoon in 2007 people didn't know what to do after this, they needed help, people were on the street. Then my organisation supported them, we sent volunteers, donated money for house renovation, shelter, food and so on." (OM$_1$).

Middle Eastern organisations are particularly active during national and religious celebrations as they predispose the organisations to conduct of CSR-related initiatives:

"Every Friday after the prayer we give fresh food to people. In Ramadan we will give the same food and some cash on a weekly basis, but we also involved in building houses, sending people to study abroad, sending people on hajj." (SA$_6$)

Regardless of the timing for conducting CSR policy, Middle Eastern companies pay special attention to community needs and how to improve their living standards and well-being, because CSR is considered as a community-driven practice: "For me CSR is about engaging with community and investing in community, helping for their growth and development" (OM$_7$).

Investment in employees and employability: Employee-inspired CSR initiatives also represent a significant part of local companies' CSR efforts, although not all of the organisations examined engage in employee-related CSR. Initiatives here have external and internal focus. At the internal organisational level, companies focus on improving working conditions, protecting equality between genders, providing executive positions for women, on-time payments, bonuses, annual increase of salary, training and education, professional growth and career development. Some organisations invest in food, clothes, car and house allowances, as well. Religious CSR initiatives are not an exception and companies support their employees in regard to annual hajj, distribution of religious books, group prayers, and collection of zakat on behalf of the employees, or religious training (especially in Islamic financial institutions, for instance, Islamic banks).

At the external level, organisations are focused on providing internship and training programmes to increase employability of local citizens. Companies deliver lectures in schools or in universities on specific topics of expertise, organise visits to their headquarters for university and school students, and conferences and symposiums. As stated by EM_3, it is particularly important for Middle Eastern organisations to invest efforts in the professionalism of their employees and also job-seekers: "We want to develop the professionalism and excellence of our employees and that's why a great percentage of our CSR programmes are focused on training and education of employees."

Entrepreneurship programmes: Local companies invest heavily in entrepreneurship development programmes. As reasons for that, the following were indicated: high levels of unemployment in the region, desire to contribute to community development, and to support governmental efforts for sustainable growth and regional development (Oman's "Vision 2020"; UAE's "Expo 2020" and Saudi Arabia 2020). In order to do so, local organisations are involved actively and invest CSR efforts "to create or deliver entrepreneurship programmes so basically the college and school students will know how to create a company from scratch" (OM_6). Financial organisations specialised in the sector, such as conventional banks, Islamic banks, financial authorities and institutions, provide expertise and guidance, privileged loans focused on stimulating entrepreneurial development and training programmes for young entrepreneurs: "We have a direct support for SMEs, we have start-ups, also education. Not all of these people have business skills so you have to teach them" (OM_7).

Environmental Protection: Environmental CSR initiatives are focused on environmental conservation and protection of animals: "Every year we dedicate a percentage of our profit for environmental protection campaigns, such as protecting turtles and camels campaigns as part of our CSR policy" (EM_7) and planting trees. Tree planting accounts for a

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significant part of the local companies' CSR initiatives and is visible as a CSR practice in almost every organisation examined. The same applies to cleaning of urban and beach areas: "Then, of course, smaller activities like cleaning up the beaches, the park, planting trees, improve the infrastructure as we can" (EM$_4$).

Charity: In the Middle East, CSR is perceived as charity as mentioned by EM$_2$:"organisations here say, 'oh, you know, we got a great CSR, we are acting in a sustainable manner' but they use charities and donations as an example" and by SA$_2$ who clearly stated the equivalence local organisations give to CSR and charity: "All organisations at one point or another have some form of CSR going on, they just don't know it's CSR. If you ask an organisation, 'do you do CSR?' they might say 'no', but if you say 'do you give donations to people?' they will say 'yes'," and this indicates that he also considers CSR as a synonym for charity. These two quotations demonstrate the high equivalence that local Middle Eastern organisations give to CSR, sustainability and charity.

Islamic-inspired initiatives related to charity such as sadaqah (voluntary charity) or zakat are widely practised by Middle Eastern organisations. Involvement in charity is a way of appreciating one's privilege and addressing those in need. Zakat could be collected from investors or employees and channelled towards a specific community need: "So the zakat money we will collect, we'll use it for that initiative. Last year we were providing food packages during Ramadan and everything that is important to those families. We have a list of data about those families and we go with this food to them and they know that each year they will be provided with what they need." (SA$_5$). Charity is not considered only as a form of donation of monetary or material goods, but could also be about donating time and expertise: "We go to schools and teach students photography. This is our way to give back to community" (OM$_3$).

Volunteering: CSR initiatives that require volunteering of employees are widely practised by Middle Eastern organisations. Usually volunteers take part in initiatives that require their time and attention, such as visits to elderly people's homes, orphanages, and cleaning and planting of trees: "We give resources, our time to people. We have staff that go and visit people in elderly people's homes" (SA$_1$).

Ethics: Middle Eastern companies pay significant effort to maintaining good reputation. Ethical business operations, conducting business in an open and transparent manner, is an important virtue that is practised through reporting and accounting on the business. Most of these reports are available and accessible online. Companies also aim to provide excellence and professionalism in their operations as stated by EM$_{10}$: "I am seeking excellence and beatifying something and doing something in the best ways possible. So if it was to actually give out, you will do it in the best way possible. I am trying to give in the best way possible to show that I am trying to fulfil this religious requirement for ethics". For example, Shari'ah-compliant products are specifically designed in accordance with Islamic law that aim to respond to customers' specific requirements and needs. As mentioned above, organisations also invest resources to train their employees in Shari'ah law in order to deliver the best service possible.

Accounting and reporting: the study identified that a significant number of the companies examined are not involved in accounting/reporting of their CSR practices. Differences here range from companies that do not report and do not announce or account any of their CSR practices, to organisations that do mention that they take part in particular forms of social engagement but the amount or source of finances for the practice is not accounted. In fact, lack of reporting/accounting on CSR was identified in organisations of different size and revenue and as such this phenomenon is not related to the companies' profitability. In general, the researcher observed that talk about money, sources of money or

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pursuit of profit out of CSR initiatives is not desirable and is, rather, considered disrespectful. Talk about money and value are not well accepted in the Middle East: "companies still believe that when you work in the social space you shouldn't be talking about value, value is a bad word, commercial word" (EM_6). Middle Eastern organisations spend millions on social projects but avoid publicizing that information, driven by belief (called niyya – the intention behind one's deeds) that any potential announcement would downgrade the act of giving. That was re-stated by OM_5:

"being charitable is such a strong belief system. You don't go around and tell them how much you take care of other people, it's almost the opposite here, we don't talk. Getting the organisations to articulate the boundaries of their CSR initiatives and the metrics associated is a really foreign concept. It's almost, I think the perception is 'bad'."

Thus, any pursuit of marketing or indirect economic benefits for the company or for the company's owners is out of question. If one is using one's acts of generosity as an opportunity to obtain potential material or non-material benefits, the act of giving will be vitiated and not recognised by God. Therefore, being truthful in your intentions to give to less privileged people is the key of acceptance of one's act of giving. As a result, accounting or reporting on 'giving'-related practices is not acceptable, as stated by EM_5:

"But that's not out, it's not published, none knows about it and now this is the challenge with the organisation – this is not published so the public would know. They don't understand the impact; people don't know how much this organisation actually does."

The only benefit for respondents is the feeling of satisfaction coming out of the knowledge that they have given someone a better chance for life. As such, we have evidence for a genuine act for making contributions to society.

5.2. Drivers for CSR initiatives

The in-depth study of the Islamic teachings (based on the Quran and Sunnah) paves the way for understanding the reasons for implementing socially responsible behaviours. The study found that the main drivers of CSR initiatives in these countries were the Quran and Sunnah, as most of these activities have been prescribed either directly or indirectly. Some of the examples from the teachings are as follows.

Community initiatives: The Quran teaches one to be righteous and avoid falsehood and have utmost concern in the matters of mutual contact, being kind to the needy and poor, especially orphans, and attitude towards fellow beings.

> "Do good to parents, kinsfolk, orphans, those in need, neighbours who are near, neighbours who are strangers, the companion by your side, the wayfarer (you meet) and those whom your right hands possess: for Allah loves not the arrogant, the vainglorious. (Nor) those who are stingy, or enjoin stinginess on others, or hide the bounties which Allah has bestowed on them" (An-Nisaa' 4:36-37).

Investment in employees and employability: The abovementioned verses of the Quran clearly state that the workers should be treated with kindness. One of the Prophet's sayings is: "Do not give them work that will overburden them and if you give them such task then provide them assistance" (Sunnah Al-Bukhari). One of the important aspects of kindness and providing assistance to your workers in the modern era is to invest in their human capital development so that they may be able to translate into financial capital for their own and their society's benefit.

Entrepreneurship programmes: Islam enables and encourages entrepreneurship. The Prophet Muhammad was asked what type of earning was best, and he replied: "A man's work with his hands and every (lawful) business transaction." (Sunnah Al-Tirmidhi).

Knowledge and talent development: Islam gives equal rights both men and women to acquire knowledge at any point in their lives. The Word revealed of the Quran was "Read" (Quran, 96:1). In another verse, it has been said that Muslims should pray: "My Lord! Enrich me with knowledge." (Quran, 20:114). One of the Prophet Muhammad's sayings emphasises acquiring knowledge and personal development as: "Seek knowledge from the cradle to the grave" (Sunnah Al-Bukhari), and in another he says, "The acquisition of knowledge is compulsory for every Muslim, whether male or female" (Sunnah Al-Bukhari).

Environmental Protection: A number of aspects of environmental protection such as water conservation, tree plantation, cleanliness, and animal protection, etc. have been specifically emphasised in Islam. A couple of examples are explained here: water conservation – "O Children of Adam! Look to you adornment at every place of worship, and eat and drink, but be not prodigal. Lo! He loveth not the prodigals." (Al Quran, 7:31). The Prophet says, "Even at the bank of a running canal, water should not be used unnecessarily." (Sunnah Ibn Majah, Kitab Al-Taharan); planting of trees is considered as an act equally important to paying a personal charity and as such is strongly encouraged: "No Muslim who ever plants a tree, but has the reward, for what he had is eaten out of that is charity; what is stolen out of that, what the beasts eat out of that, what the birds eat of that is charity" (Sunnah Ibn Majah, Kitab Al-Taharan).

Charity is an essential part of Islam. The Quran emphasises that charity should be given in "prosperity or adversity" (Quran, 3:134), without fear for one's wealth, and having faith that a sincere act of giving can only bring abundant reward to the giver: "those who spend their wealth in Allah's cause are like grains of corn which produce seven ears, each bearing a hundred grains" (Quran, 2:261). One of the five central pillars of Islam is zakat, or almsgiving – the obligatory tax due on an adult Muslim's wealth every year, dedicated to supporting the poor and needy – making charity an undeniable cornerstone of the faith.

Volunteering: Islam has also given a lot of importance to volunteerism. The Quran states, "Help ye one another in righteousness and piety, but help ye not one another in sin and rancour" (Quran, 5:2). In another verse, it says, "and do good; that ye may prosper" (Quran, 22:77). Prophet Muhammad also said that, "The dearest to Allah is the one who is most beneficial to people" (Al-Tabrani).

Ethics: The Quran is replete with messages about ethics. It emphasises upon niyyah and actions as per God's teachings or instructions. There are two important verses which sum up ethical behaviour as follows:

"Righteousness is not that you turn your faces toward the east or the west, but [true] righteousness is [in] one who believes in Allah, the Last Day, the angels, the Book, and the prophets and gives wealth, in spite of love for it, to relatives, orphans, the needy, the traveler, those who ask [for help], and for freeing slaves; [and who] establishes prayer and gives zakat; [those who] fulfill their promise when they promise; and [those who] are patient in poverty and hardship and during battle. Those are the ones who have been true, and it is those who are the righteous" (Quran, 2:177) and "And hasten to forgiveness from your Lord and a garden as wide as the heavens and earth, prepared for the righteous. Who spend during ease and hardship and who restrain anger and who pardon the people – and Allah loves the doers of good" (Quran, 3:133-134).

5.3. Impact of religious prescriptions on organisational decision-making process

Considered together, the religious factors explained in section 5.2 result in establishing a specific set of internal emotional prism, belief system and morals that serve to refract and re-shape the social actors' communication with external reality. That set is

generally driven by external forces and repetitive interactive process with surrounding environment and religious affiliations that were presented above. Thus, as the study has identified, internal moral emotions and perceptions for ethical behaviour are built as a result of religious affiliations that drive and transfer to external behavioural patterns, including ethical behaviour. The outcome of this process was presented in section 5.1. The current section demonstrates our findings on how religious affiliations and postulates embedded in Islamic teaching impact on morals, ethics and behavioural patterns and how they influence individuals' decision-making processes and consequently organisational behaviours. The study has identified that this influence is significantly strong and has its impact on the ethical behaviour of the organisations examined.

The process of individual ethical decision-making and behaviour is complex and is driven by internal and external forces. Referring to Rest's (1994, 1983) studies, the researcher suggests that Islamic religious affiliation impacts on every stage of his model. The study results indicate that Islamic postulates embedded in religious textbooks impact on respondents' ethical sensitivity and their ability to identify an issue (stage one) as such. This stage generally involves the individual's recognition or significance of a specific situation. Driven by the teachings of Islam as discussed in section 5.2, they might consider a specific situation as requiring their attention (e.g. a poor person needs food). That recognition could occur as a result of one's subconsciously driven behavioural models that are built around the individual's values and beliefs, usually shaped in early childhood age. As a result of these behavioural models, an automatic response will be produced in the specific situation, as described by one the participants of this study:

> "We, (Muslims) when we are children, we are brought up to give food to the poor, to
> go to the mosque and distribute arms to the poor, so when we grow up, it's still in us
> as part of us. It's not 'oh, I should', but it's automatic to, like getting up in the

morning and brushing up your teeth. You don't get up and think 'it is a job' or 'should I do it or I shouldn't', it's just natural, it's in-built" (SA$_1$).

The statement made by SA$_1$ demonstrates that the ethical and moral prism of Muslims built at the internal, subconscious level is significantly influenced by religious affiliations. That ethical and moral prism recalls a specific emotional status (e.g. condition: seeing a poor person – emotion: alertness) associated with a strong, particular sensitivity observable only when that specific condition is evident (seeing a poor person) as these internal emotional dynamics (driven by the emotional alertness) consequently results in recognition of a specific dilemma (Rest, 1994) (dilemma: someone looks poor) as a problem.

Once the problem is recognised as such and there is an emotional response (alertness), the study found that religious affiliations impact on the second component in Rest's (1994) model – prescriptive reasoning that results in identifying the ideal solution to a particular ethical dilemma (Gaudine and Thorne, 2001). According to OM$_4$:

> "Prophet Mohammed has a saying: 'if you really want to have faith in Allah, you have to give away to your brother, whatever you love for yourself'. So, it's about giving away and supporting, especially the word 'supporting' comes of the top of priorities. So it's really highlighted by Islam to support".

Continuing from this example, if an individual is emotionally alerted by the dilemma that a person is recognised as someone in need, the individual's ability for prescriptive reasoning being refracted through the inner ethical and moral prism will result in identifying and prescribing a specific course of action, a response to that particular problem. In other words, the poor person will be acknowledged as one that needs support, as stated by OM$_4$.

Once a dilemma is recognised as important and the most appropriate course of action is identified, the study found that the third step of Rest's (1983) model – ethical motivation that involves one's formulation of ethical intention of whether to comply or not with the

ethical judgement made previously – is directly driven by religious affiliations. The study identified that the religious promise of the afterlife identifiable in Islamic teaching impacts strongly on the respondents' decision-making ability and motivation to behave ethically. Moreover, that influence determines the eventual response on the specific issue as well: "We believe in an afterlife and whatever good deeds you do here, you will definitely be rewarded because you are not asking for anything back." (OM_4). Thus, the study suggests that: 1) the emotional attachment to the Islamic concept of the afterlife, and 2) the religious concept for obtaining rewards for one's good deeds (known as hazanat: When a person is brought before God for judgement their good deeds (hazanat) will be weighed against their bad deeds (ithim)) invokes a specific attitude and judgement of the acknowledged issue and the response that will eventually be produced by individuals. It is very important to highlight here that this specific attitude and ethical motivations on an individual level translates to organisational-level motivation and intention to behave or not in an ethical manner, according to the data analysis. The executives interviewed were unanimous that their primary motivation to be involved in ethically and socially responsible corporate initiatives is to obtain hazanat. On the question whether their expectation for obtaining hazanat and being rewarded in the afterlife could be perceived as a reason for them to participate in ethical operations and CSR, they gave a response similar to OM_4's: "Of course it does. Yes. There's no way we can separate that. We know that now we are helping the society and if I don't get anything here (on the Earth) I will get it in the end (in the after-life)" as that identifies the impact of religious affiliations on an individual's ethical and moral prism and consequent intention for undertaking an ethical course of action. When this set is evident in individuals having executive power, it consequently translates to organisational behaviour.

Being driven by his/her motivations, the individual will conduct a course of action or ethical behaviour that attempts to solve the ethical dilemma. That ethical behaviour is a

function of the individual's ethical character (Gaudine and Thorne, 2001). However, Rest's (1994, 1983) model stops here and does not formulate how that ethical behaviour and one's ethical character will translate to organisational ethical behaviour. The study contributes by identifying that the ethical character of executive directors determines the course of action and ethical response that the organisation will undertake to solve a specific dilemma. Considering the motivation presented above, it is not surprising that the ethical character of executives interviewed was identified as deeply influenced by the religious concept of hazanat, as mentioned by SA$_3$:

> "In Islam, we believe that all the deeds that you are doing during your life are kept and tracked in a book. Everything good and bad you do is recorded in that book and you will be accountable for what you have done in your life. When a person dies, the book is closed and nothing can be added to it. But Prophet Mohammed explained to us that there are exceptions when the book can be reopened and good deeds can be added to it in three cases."

The study found that these exact three cases (presented below) shape: 1) executives' ethical character and understanding of ethical response; 2) present a significant part of the local CSR initiatives (presented in section 5.1) and thus, 3) are the source and inspiration for CSR practices. The study findings demonstrate the influence of Islam on individual-level moral and ethical behaviour and its consequent impact on organisational behaviour by conducting CSR based on these same three specific practices – building/sharing knowledge; urbanisation; and building a school, orphanages, hospitals. According to SA$_4$,

> "One of them (these three cases) is leaving behind beneficent knowledge or science, discover new knowledge, books, inventions, produced positive impact to the people so every time people benefit from your knowledge after you die, it will add credits to you even after your death."

As SA$_5$ stated, the motivation of obtaining hazanat by being involved in these specific practices turns into a significant driver for conducting ethical behaviour and being involved in this exact type of ethical initiative: "So that's why people are so excited to fund research projects, to publish books, to build a knowledge" (SA$_4$), as that represents a significant part of local CSR initiatives (section 5.1).

Islam also says that one can obtain hazanat by investing resources in orphanages, schools, hospitals, wells and roads. These initiatives were presented above as some of the CSR practices attracting most attention considered by respondents as a way to demonstrate their organisations' socially responsible corporate behaviour:

> "So if you dig a well or build an orphanage, or build a school, or build a hospital, as long as people drink from the well, walk on the road or are treated in the hospital, every time this takes place after your death, there will be a continuous flow of rewards and blessings coming to you even after your death" (SA$_4$).

An implication of this statement can be found in the Middle Eastern organisations' CSR initiatives focused on building schools, orphanages, hospitals, urbanisation and water conservation discussed and presented in section 5.1.

The third case of obtaining hazanat is through supporting youth and building on human capital: "The third one, is preparing your children or student to be a good citizen and to have a positive place in the society, so it's about human capital" (SA$_4$). This statement justifies the strong emphasis on building and investing in development of local talents, development of employees and building of strong human capital presented in section 5.1.

The impact of religious affiliations was further confirmed by OM$_7$ according to whom these Islamic postulates determine the CSR operations of local companies and how they invest organisational CSR efforts. Moreover, he equates and compares the three modes of obtaining hazanat though CSR. That comparison demonstrates the strong impact of religious

postulates and beliefs at the personal level and their consequent influence on organisational behaviour. Also, as presented above, the idea of obtaining hazanat justifies organisational interest in investing in CSR initiatives related to building hospitals, schools, conducting educational and entrepreneurial programmes, as expressed by OM_2:

"Islam says, when a person dies his work is cut off. Three things continue giving him a good award – one is if a person has done a job that people are benefiting from it, this award goes to him even if he is dead; the other one – knowledge, project that is beneficent for others; or a child who will pray for him. That actually represents CSR."

The quotation supports additionally the statement made above that these three modes of obtaining hazanat shape: 1) executives' ethical character and understanding for ethical response to an issue; and 2) determines the CSR activity in the region. Thus, the promise of a good afterlife turns not only into guidance for potential CSR initiatives but also into a main motivation for the respondents to be involved in CSR, as stated by SA_3:

"Our vision is to reach Paradise at the end, the real world at the end, inshallah. We are here to show the God how we are doing enough to satisfy him by doing the good things. Doing CSR, helping people, developing education, social, charity organisations, all these good things, will provide us with hazanat, inshallah."

Therefore, the study identified that respondents' desire to fulfil their religious obligations translates into CSR activity that is based on Islamic religious concepts. As stated above, (although possible) it is unlikely local companies become involved in initiatives that are not prescribed by Islam (or based on that religious obligation) and as such local CSR initiatives are significantly different from CSR initiatives in the West. That demonstrates the strong influence of Islam on executive-level decision-making, organisational CSR practices and organisational ethical behaviour, as confirmed by OM_2:

"If someone believes in zakat and waqf [religious endowment] as a religious reason to give to the poor, it will affect their decision as a decision-maker in a company. For example, he is a marketing director, or chief sustainability officer, or chief officer believing in this thing, when it comes to programs like that, you will find them supporting it very passionately".

The results of the data analysis show that Islam impacts heavily not only on individual-level values, morals and ethical behaviour but also influences the individual's decision-making, starting from the initial stage of recognising a specific issue as such, until the last phase of executing a specific response (Rest, 1983). As identified, that impact consequently translates into organisational behaviour. Respondents develop and implement CSR initiatives inspired by Islamic ethical teachings. Islam serves as a foundation upon which organisations develop CSR initiatives and concentrate CSR efforts on specific cases. These cases lead to obtaining hazanat. The promise of obtaining it was identified as a main driver and motivation for conducting ethical operations and CSR initiatives but also as a model for CSR practices.

6.   Discussion and Contributions

By following Vitell's (2010) call for more research in diverse religious backgrounds and Weaver and Agle's (2002) call for more qualitative research on religion's impact on ethical organisational behaviour, the author aimed to shed light on the examined phenomenon by relying on interview data collected from twenty-two executive directors of Middle Eastern organisations. The study results identified that the moral and ethical principles in Islam govern and impact significantly on individual and organisational ethical behaviour and decision-making. The study relied on the clarity provided by Rest's (1983) model to present its findings.

The novelty of this empirical examination consists in that it has provided empirical evidence that casts light on the various ways in which religion, specifically Islam, affects moral reasoning, decision-making, planning and outcomes of organisational ethical behaviour. The study found that the repetitive interactions of social actors with religious affiliations create behavioural expectations in the form of religious duties. These behavioural expectations and religious duties, when repeated and consequently internalized, become a constituent part of the person's identity. The study results demonstrate that religious behavioural patterns offered by Islamic teaching exert subconscious pressure that contributes to building a specific feeling for responsibility and obligations towards other social actors, the environment and living creatures. Thus, the individual's recognition as belonging to a specific religion creates a form of self-identity that determines behavioural models for interaction with the surrounding world. The greater the personal commitment to this identity is, the more salient that identity becomes.

Consistent with the work of Tittle and Welsch (1983), the author has identified that lack of secular moral guides enhances the impact of religious prescriptions towards society. That is based on the fact that the countries examined are absolute monarchies governed by Shari'ah law and secularism as an indication of separation of public life and civil matters from religious teaching and commandments is not present. Thus, religious identity and the role expectations are further influenced by lack of secular moral guides separated from Islam. Consistent with Cochran (1988), the study identified that lack of clear separation of public life and civil matters from religion and evidence for harmoniously existing religious context in the social environment result in loss of self-identity of the religious person as accountable to unique self-created expectations. The results suggested that individuals' unique expectations are melted under the pressure exerted from one's religious self-identity. Therefore, the study identified that an environment characterised with weak institutional

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development, lack of secularism, dominance of religious morals and strong assimilation of social actors' self-identity and recognition of self, affected by religious pressures, predisposes the individual to strong influence of religious affiliations that shape individual and collective behavioural patterns and level of consciousness. Religion becomes a way of life with strong influence on every possible matter. Communication and interaction with the outside world serve as an instrument for expression of religious self and to a large extent a source for fulfilment of religious duties. As was found through the empirical results, business environment and stakeholders are some of the approaches utilised by respondents to fulfil their religious responsibilities. This finding goes beyond the obvious recognition of the unique contextual futures of the Middle Eastern region and demonstrates that individuals utilise the business environment to fulfil subconscious expectations driven by the religious self.

Continuing from this point and looking deeper into the individual level, the desire for fulfilment of religious duties is driven from extrinsic and intrinsic motivations (Allport, 1950). Although combinations of both are common, an individual is predisposed to be more inclined to one of them while performing a specific task. Building upon this point, the study found that personal motivation for religious commitment is intrinsically driven and as fulfilment of religious self-responsibilities affect the individual's perceptions for what is considered ethical behaviour. That was demonstrated in the study result with the desire of respondents to obtain hazanat, i.e., the influence of religious self and its impact on organisational ethical behaviour. Thus, the study concluded that individual-level extrinsic or intrinsic religious motivations shape: 1) how organisational ethical behaviour will be defined and executed; 2) the expected outcome of the organisational ethical behaviour; and 3) motivations to become involved in organisational ethical behaviour. That point was presented

in the study results with the three possible cases of obtaining hazanat that consequently turn into CSR behaviour.

The last finding was supported by the studies of Rest (1994, 1983) and demonstrated the impact of Islam on ethical behaviour. The study extended his work by identifying how individual-level 'ethical behaviour' and 'character' translate to organisational-level ethical operations. Moreover, the study also extended the conceptual paper of Weaver and Agle (2002) by providing empirical evidence for impact of religion on individual-level ethical decision-making.

7. Conclusion and Limitations

Islam is an inseparable characteristic of the Middle Eastern countries as it exerts an impact on every aspect of public and social life. As presented above, business is not an exception. Being part of individuals' psyche, Islamic postulates translate to organisational behaviour. From a scholarly point of view, Islam represents a vast area for empirical research due to its unique context and status as a way of life. This study could serve as a stepping stone for further research that could test the study results and could provide additional information on the research problem. The data analysis demonstrated the prevailing importance of Islam for the problem examined, but it also gives ideas for further research that can be very interesting from a scholarly point of view. The academic community could benefit from reading a study that examined the same research problem with a focus on Christianity. Moreover, a comparative study that contrasts both religious domains could provide further findings and important contributions.

Appendix 1

Table 1.1 – Respondents by Sample Group

Respondent	Sample Group
EM7, OM4, OM5, OM7, SA4	NGO
EM1, EM2, EM3, OM1, OM3, OM6, SA1, SA3, SA5, SA6	PLC
EM4, EM5, EM6, EM8, OM2, SA2, SA7	SME

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