

An Important Antecedent of Ethical / Unethical Behavior: Religiosity

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Abstract

In This study, we aimed to explore the relationship between religiosity and business ethics. Two dimensions of religiosity – intrinsic and extrinsic- were studied. We have tested two hypotheses related to the relationship between religiosity and ethical attitudes.

In our study, we surveyed 510 managers from 6 different organizations in Turkey. Our survey instruments have three parts. First part included 24-vignette ethics scale of Barnett and Brown (1994). Second part included 11-item religiosity scale of Allport and Ross (1967). Third part contained various demographic measures. Findings of the study show that intrinsic religiosity is partly and positively related with ethical attitudes and extrinsic religiosity is partly and negatively related to the ethical attitudes. In other words, intrinsically motivated people are more prone to behave ethically than extrinsically motivated people are.

Keywords: Religiosity, ethical attitudes, business ethics.

JEL Classification Codes: M1, M12, M14.

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1. Introduction

Ethics has been one of the principal issues confronting businesses for many years. While businesses are responsible for maximizing long-term value for the shareholders, they are also expected to adequately monitor their employees' performance, and to enforce and adhere to certain ethical standards.

Business ethics have been the subject of controversy and debate for many years among researchers and practitioners. Not surprisingly, frequent scandals have fostered considerable interest and scholarly work in the business ethics realm. Recently, interest in this area is intensified due to widespread media accounts of outbreaks of ethical failing and questionable practices by corporations and corporate executives. Events such as the collapse of Enron, the destruction of documents at Arthur Andersen, questionable CEO compensation packages and other practices at Tyco, and charges of fraud at WorldCom have shaken public confidence in business world. In accordance with these ongoing discussions, scholars and practitioners are wondering what has to be done to assure ethical behaviors in the business environment.

Some scholars debate whether religious beliefs should be an appropriate grounding for business ethics. On the one hand, Madigan (2005) criticizes the popular assumption that "religion and morality are synonymous" and then he claims that this assumption is incomplete because religion is not the sole determinant of our morality. On the other hand, Calkins (2000) states that business ethic has recently neglected its religious traditions. Magill (1992) and Fort (1997) claim that rather than excluding religion from business ethics, business ethics ought to consider religion as a healthy ground. McMahon (1986) argues that religions make valuable contributions to business ethics. Religions' values, principles, and practices give sense of responsibility, and guidance to the people of business world.

This current paper presents the results of a study that explored the roles of the managers' religiosity play in determining their ethical attitudes regarding questionable business practices.

2. Literature Review

In the business ethics literature, there are three main approaches for the explanation of the unethical behavior in organizations: "bad apples approach", "bad barrels approach" and "interactive approach." The bad apple approach assumes individual characteristics as primary force influencing unethical behaviors. This perspective underlines the importance of "moral character" (Brass et al., 1998) or personal factors (Schermerhon, 1996: 110) such as past experiences, values and morals (Griffin, 1990). On the other hand, the bad barrels perspective emphasizes the various attributes of organizations (Griffin, 1990) and society that influence unethical behaviors. This perspective emphasizes the system (Brass et al., 1998) or the environment (Schermerhon, 1996: 110) in which people live. In other words,

the perceived organizational environment is significantly related to the ethical or unethical decisions of the managers and employees. (Sims and Keon, 1999) Supporters of the interactive approach pinpoint the reciprocal interaction between these two groups of factors. (Brass et al., 1998)

In this study, we explored the impacts of religiosity as a personal factor on the ethical or unethical attitudes of the managers.

2.1. Religion and Religiosity

The impact of religion on our social and economic lives is an historical debate. Nowadays, some scholars pay closer attention to the subject and aim to explore the relationship between religious beliefs and business ethics. Here, as Bernardin (2006) noted, we define religion as a belief system which include God and/or supernatural.

Religiosity can be defined as a belief in God accompanied by a commitment to follow certain principles set by God (McDaniel and Burnett, 1990).

Cornwall et al. (1986) examined the dimensions of religiosity and found six core and seven peripheral dimensions. Core dimensions of religiosity are traditional orthodoxy, spiritual commitment, religious behavior, particularistic orthodoxy, church commitment, religious participation. Peripheral dimensions are religious knowledge, religious experience, personal community relations, personal well-being, marital happiness, physical health, and spiritual well-being.

However, Allport (1950) classified the dimensions of religiosity as intrinsic religiosity and extrinsic religiosity. In other words, he implied that people's interest for religious beliefs and activities may come from intrinsic motivational factors (religious satisfaction itself) and/or extrinsic motivational factors (material gains etc.).

In general, motivational factors for human behaviors can be analyzed as either intrinsic or extrinsic. Although combinations of intrinsic and extrinsic motivation are common, one is likely to be primary for a given person doing a given task. Therefore, intrinsically motivated people do something because it is interesting, involving, exciting, satisfying, or personally challenging. However, extrinsically motivated people do something because it helps them to achieve some rewards. In other words, from the stand point of religiosity, intrinsically motivated people internalized their beliefs. In contrast, extrinsically motivated people involved in religion for external reasons such as social desirability etc. (Paloutzian, 1996; Amabile, 1996; Amabile, 1997; Unrau and Schlackman, 2006)

2.2. The Relationship between Religiosity and Ethical Attitudes

Although some researchers argue that affects of religiosity on the ethical attitudes of people are situational (Saat et al., 2009) or high religiosity does not always mean high ethical values (Rashid and Ibrahim, 2008), most of the scientific researches

below generally show positive relationship between religiosity and ethical attitudes.

Religiosity has an influence both on human attitudes and behaviors (Clark and Dawson, 1996; Weaver and Agle, 2002). It is one of the factors that significantly influence people's values, ethical judgments (Huffman, 1988; Hunt and Vitell, 1993), ethical and social responsibilities (Ibrahim et al., 2008). Religiosity in general has a positive impact on ethical attitudes. (Kennedy and Lawton, 1998; Singhapakdi et al., 2000; Siu et al., 2000; Conroy and Emerson, 2004; Stack and Kposowa, 2006). Furthermore, it provides an important basis for social integration and the prevention of deviant behaviors (Stack and Kposowa, 2006).

Practicing religious beliefs or attending religious activities are also positively related to the ethical attitudes (Phau and Kea, 2007; Bloodgood et al., 2008; Perrin, 2000).

From the stand point of intrinsic religiosity and extrinsic religiosity classification, there is a positive correlation between intrinsic religiosity and ethical attitudes. Intrinsically motivated people have more positive ethical attitudes than extrinsically motivated people have. (Donahue, 1985; Aydemir et al., 2009) Intrinsic religiosity is a determinant of ethical beliefs. In other words, as expected, the stronger a respondent's sense of intrinsic religiosity, the more likely he/she was to find various "questionable" business activities as wrong. (Vitell et al. 2005; Vitell and Muncy, 2005; Vitell et al. 2006; Vitell et al. 2007)

The basic explanations for the positive relationship between intrinsic religiosity and ethical attitudes are in the following sentence: "extrinsically motivated person uses his religion whereas the intrinsically motivated lives his religion." (Allport and Ross, 1967: p. 434) The person with intrinsic religious orientation finds his main motive in religion (because he internalized his religious belief), so that his religious beliefs and commitments guide his behavior in areas of social and business life. (Allport, 1966: 451-454) Therefore, we proposed the positive relationship between intrinsic religiosity and ethical attitudes of the managers here too.

H1: Intrinsic religiosity is a positive determinant of all the dimensions of managers' ethical attitudes.

By contrast, the person with extrinsic religious orientation tends to use religion in the service of other reasons, such as providing security, sociability, or gaining friends or business clients. (Allport, 1966: 451-454) Thus, we proposed the negative relationship between extrinsic religiosity and ethical attitudes of the managers here.

H2: Extrinsic religiosity is a negative determinant of all the dimensions of managers' ethical attitudes.

3. Methodology

This paper presents the results of a study that investigated the roles that managers' religiosity play in determining their ethical attitudes regarding questionable business practices. Two dimensions of religiosity – intrinsic and extrinsic religiosity – were studied.

3.1. Sample

Table 1: Sample Demographics

Demographic Factors	N	%	Total
Sex			
Female	234	45,9	510-100%
Male	276	54,1	
Age			
Between 16-25	101	19,9	510-100%
Between 26-35	222	43,5	
Between 36-45	135	26,4	
46 and Over	52	10,2	
Marital Status			
Married	295	57,8	510-100%
Single	196	38,4	
Divorced / Widowed	19	3,7	
Education			
High School and Lower	63	12,4	510-100%
Two-year College	128	25,1	
University and Over	319	62,5	
Position			
Top Management	22	4,3	510-100%
Middle Management	76	14,9	
Lower Management	412	80,8	
Sector			
Manufacturing	54	10,6	510-100%
Banking	49	9,6	
Private Education	126	24,7	
State Organization	129	25,3	
Utility	70	13,7	
Other	82	16,1	
Size of the Company			
Between 1-9 employees	82	16,1	510-100%
Between 151-250 employees	175	34,3	
250 and more employees	253	49,6	

The data is collected with the convenient sampling technique mainly from six organizations which are located in northwestern part of Turkey. Approximately 1000 questionnaires sent to the managers in these organizations and 550 questionnaires returned. 40 questionnaires are eliminated because of missing

values and 510 questionnaires are used for the analysis. Some demographics about the sample are given in Table 1.

3.2. Measures

The survey consists of three parts. The first part included 24-vignette ethics scale of Barnett and Brown (1994), included employee theft, lying to customers, taking advantage of customers, using company services and whistleblowing among others. The second part included 11-item religiosity scale of Allport and Ross (1967). We used the adopted version of the scale by Vitell et al. (2007). The third part contained various demographic measures such as age, sex, marital status, educational level, position and sector etc.

The dependent construct in the analysis was managers' ethical attitudes as measured by the 24-vignette ethics scale of Barnett and Brown (1994). The respondents were asked to rate each vignette on a five-point scale from – strongly believe that it is ethical (1) to strongly believe that this is unethical (5). It is important for the readers to note that a high score on this scale indicates that managers have stronger belief that these behaviors are wrong or unacceptable. Overall reliability score of the ethics scale is 0.833.

Extrinsic and intrinsic religiosities were measured by using the adopted version of Allport and Ross (1967), using a five-point Likert type scale anchored by “1 = I strongly disagree” and 5 = I strongly agree”. In the response format, higher scores indicate higher degree of religiousness. Overall reliability score of religiosity scale is 0.741. The intrinsic dimension has 8 items (3 control questions are excluded from the analysis) and is exemplified by items such as, “I try hard to live my life according to my religious beliefs.” The extrinsic dimension includes 6 items. It is exemplified by items such as, “I go to religious services because it helps me make friends.”

4. Results

Factor analysis identified four main factors for the ethics scale. In the ethics scale, four factors explained approximately 58% of the variance. Factor loads are shown in table 2. In table 2 and 3, mean scores and standard deviation scores of each item are given in parenthesis respectively.

Table 2: Ethics Scale's Factor Analysis

COMPONENTS	E1	E2	E3	E4
20. An employee uses company services for personal (4,29; 0,98)	,67			
22. A worker passes blame for errors to an innocent co-worker. (4,63; 0,71)	,82			
23. A worker claims credit for someone else's work. (4,57; 0,80)	,82			
24. A worker does not report others' violations of company policy. (3,94; 1,13)	,57			

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1. After agreeing on a purchase price for a new car, a salesperson accepted \$100 from a customer for getting the sales manager to reduce the car price by \$300. (4,01; 1,20)		,72		
5. In response to demands for more sales from the sales manager, salespeople for an industrial supply company have provided cash gifts for \$100 to \$200 to purchasing agents in order to increase sales. The sales manager is aware of the gifts and allowed them to continue. (3,54; 1,24)		,70		
14. A flour milling company developed a new milling process that created more dust than emission control equipment could handle. The company ran the process on the third shift when pollution would not be detected. (4,20; 1,09)		,62		
15. A manager authorizes a subordinate to violate company rules. (4,12; 1,05)		,64		
2. A salesperson promised Friday delivery of goods ordered on Wednesday even though the probability of Friday delivery was only 30%. (4,17; 0,91)			,75	
3. An independent sales contractor sells a line of quality merchandise at moderate to high prices. The contractor is also selling a line of lower quality merchandise at a higher markup. Customers are not told that the quality is different. (4,26; 0,98)			,68	
6. A salesperson sells a more expensive product to a customer when a less expensive one would be better for the customer. (3,81; 1,15)			,57	
8. In the trial run of a major presentation to the board of directors, the marketing vice president deliberately distorted some recent research findings. (4,25; 0,87)			,52	
11. A salesperson gives material gifts, such as free sales promotion prizes or "purchase-volume incentive" bonuses to a customer in order to increase sales. (2,42; 1,21)				,79
12. A salesperson gains information about competitors by asking buyers for specific information about these competitors. (2,70; 1,25)				,83
Eigen values	3,70	1,78	1,51	1,14
Percent variance explained	26,44	12,74	10,81	8,15
Cumulative Variance	26,44	39,18	50,00	58,15
Extraction Method: Principal Component Analysis.				
Rotation Method: Varimax With Kaiser Normalization.				
a. Rotation converged in 6 iterations.				

Factor analysis identified three main factors for the religiosity scale. In the religiosity scale, three factors explained approximately 64% of the variance. Factor loads are shown in Table 3.

Table 3: Religiosity Scale's Factor Analysis

COMPONENTS	R1	R2	R3
25. I enjoy reading about religion. (3,41; 1,19)	,83		
26. It is important for me to spend time in private thought and prayer. (3,45; 1,10)	,80		
27. I have often had a strong sense of God's presence. (4,47; 1,07)	,55		
28. I try hard to live all my life according to my religious beliefs. (3,31; 1,18)	,77		
29. My whole approach to life is based on my religion. (3,06; 1,24)	,77		
30. I go to religious services because it helps me to make friends. (2,06; 1,12)		,69	
34. I go to religious services mostly to spend time with my friends. (1,87; 1,03)		,85	
35. I go to religious service mainly because I enjoy seeing people I know there. (1,85; 1,03)		,87	
31. I pray mainly to gain relief and protection. (3,25; 1,32)			,79
32. What religion offers me the most is comfort in times of trouble and sorrow. (3,42; 1,25)			,81
33. Prayer is for peace and happiness. (3,73; 1,21)			,77
Eigen values	3,38	2,08	1,54
Percent variance explained	30,79	18,96	13,99
Cumulative Variance	30,79	49,75	63,74

Descriptive statistics about the factors of ethics scale and religiosity scale are shown in Table 4. Here, it is interesting to notice that religiosity scale has three dimensions instead of two. Second and third dimensions are related to the extrinsic religiosity. The items concerning "friendship" are come under factor two and the items concerning "happiness" are come under factor three.

Table 4: Descriptive Statistics about the Factors

Factors	Mean	Std. Deviation	C. Alpha
E1 (Workers' independent actions)	4,35	,67	,71
E2 (Bribery, kickbacks, etc.)	3,97	,83	,69
E3 (Lying and misdirecting customers etc.)	4,12	,68	,63
E4 (Questionable information collection method etc.)	2,56	1,05	,63
R1 (Intrinsic Religiosity)	3,54	,88	,81
R2 (Extrinsic religiosity – friendship)	1,93	,87	,74
R3 (Extrinsic religiosity – happiness)	3,47	1,02	,73

We named the dimensions of religiosity scale according to Allport and Ross (1967)'s intrinsic religiosity and extrinsic religiosity classification. In other words, items

under R1 dimension are related to the intrinsic religiosity and items under R2 dimension and R3 dimension are related to the extrinsic religiosity.

Correlation and multiple regression analysis were used to test two research hypotheses. As we expected, there is a positive and significant relationship between “intrinsic religiosity” dimension and all dimensions of ethics scale except dimension four (E4). By contrast, there is a negative and significant relationship between extrinsic religiosity and all the dimensions of the ethics scale except dimension four (E4). Results of the correlation analyses are given in Table 5. The main reason for mixing results of factor four (E4) might be that participants do not consider items under factor four as unethical. Mean scores of these items are 2,42 and 2,70 (see the table 2).

Table 5: Intercorrelations among the Factors

	E1	E2	E3	E4
R1 (Spearman’s rho) (Sig. 2-tailed)	,149** (,001)	,019 (,673)	,128* (,004)	-,200** (,000)
R2 (Spearman’s rho) (Sig. 2-tailed)	-,269** (,000)	-,225** (,000)	-,049 (,273)	,092* (,037)
R3 (Spearman’s rho) (Sig. 2-tailed)	-,126** (,004)	-,268** (,000)	-,053 (,233)	-,087* (,049)
* Correlation is significant at the 0.05 level (2- tailed).				
** Correlation is significant at the 0.01 level (2- tailed).				

Multiple regression analysis was also used to analyze the data and test hypotheses with intrinsic and extrinsic religiosity as the independent variables and the four dimensions of the ethics scale as the dependent variables. In order to examine the relation between the dependent and independent variables, four separate multiple regression analyses (enter method) were conducted. The results of these multiple regression analyses appear in Table 6.

Workers’ questionable independent actions (E1): According to the regression analyses, intrinsic religiosity (R1) and sex positively; extrinsic religiosity (R2 and R3) negatively explain the workers’ questionable independent actions.

Bribery, kickbacks etc. (E2): Intrinsic religiosity and size of the company positively; extrinsic religiosity and marital status negatively explain the unethical behaviors such as bribery, kickbacks etc.

Lying and misdirecting customers etc. (E3): Intrinsic religiosity, sector, size of the company and age positively explain the unethical behaviors such as lying and misdirecting customers etc.

Questionable information collection methods etc. (E4): Intrinsic religiosity a education negatively, position and sector positively explain the questionable information collection methods etc.

Table 6: Regression Analyses

Model	Standardized beta	t- value	Sig.
Dependent variable: E1 - Workers' independent actions			
Constant		27,082	0,000
R1	,133	3,031	0,003
R2	-,290	-6,745	0,000
R3	-,107	-2,388	0,017
Sex	,131	3,054	0,002
R ² = 0,127	F- value = 18,290		
Adjusted R ² = 0,120	Significance =0,000		
Dependent variable: E2 - Bribery, kickbacks, etc.			
Constant		19,210	0,000
R1	,094	2,223	0,027
R2	-,185	-4,483	0,000
R3	-,249	-5,485	0,000
Marital Status	-,122	-2,960	0,003
Size of the company	,230	5,602	0,000
R ² = 0,186	F- value = 23,096		
Adjusted R ² = 0,178	Significance =0,000		
Dependent variable: E3 - Lying and misdirecting customers etc.			
Constant		18,976	0,000
R1	,120	2,814	0,005
Sector	,126	2,749	0,006
Size of the company	,139	3,036	0,003
Age	,160	3,675	0,000
R ² = 0,102	F- value = 14,276		
Adjusted R ² = 0,094	Significance =0,000		
Dependent variable: E4 - Questionable information collection method etc.			
Constant		8,975	0,000
R1	-,232	-5,421	0,000
Education	-,110	-2,558	0,011
Position	,094	2,174	0,030
Sector	,100	2,314	0,021
R ² = 0,081	F- value = 11,130		
Adjusted R ² = 0,074	Significance =0,000		

According to the results of the correlation and the regression analyses, we partly accepted hypotheses H1 and H2.

Although it is not the main aim of this research, we analyzed the participants' differences related to the religiosity and ethical perceptions in terms of their demographic variables. However, t-test and ANOVA did not show any statistically significant differences among participants' religiosity and ethical attitudes in terms of their demographic measures, such as age, education, position etc.

Through this article, we prefer not to present statistically insignificant results of these analyses. However, all these analyses and the results are available, if asked.

5. Conclusions

In this study, we explored the relationship between religiosity and ethical attitudes of the managers. The findings of the study show that there are significant and meaningful correlations between the dimensions of religiosity and attitudes towards questionable business practices. That is, an intrinsic religious orientation appears to explain, in part, one's attitude toward questionable business practices. People who have a stronger intrinsic religious orientation tend to consider questionable business practices as wrong or unethical. Furthermore, people who have stronger extrinsic religious orientation tend to believe that questionable business activities were less unethical. It is perhaps not surprising that someone who has high extrinsic religious orientation might be inclined to support some of these kinds of activities.

Our findings related to the intrinsic religiosity are consistent with the findings of Vitell et al. (Vitell et al. 2005; Vitell and Muncy, 2005; Vitell et al. 2006; Vitell et al. 2007)

It is interesting to note that people who have high extrinsic religious orientation consider questionable business practices more acceptable than people who have low extrinsic religious orientation. As Allport (1967) put the word "uses" to differentiate the intrinsic religiosity and extrinsic religiosity, extrinsically motivated people approach religion as a tool or instrument to reach some personal goals, such as making friends etc.

However, we should be careful about reaching the conclusion quickly. Because, correlation coefficients, R^2 and beta values are low. In other words, intrinsic and extrinsic religiosity are explaining only small amount of the managers' ethical attitudes towards questionable business practices. Therefore, there are other factors that should be included into the analysis. We can speculate that these factors might be personal factors such as personality etc.; organizational factors such as culture, climate etc., and social, economical, and political factors etc.

We believe that this study is an important step toward understanding the relationship between religiosity and ethical attitudes of people in the organizations. However, the field of business ethics, religiosity, and the relationship between business ethics and religiosity require further empirical studies.

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