



# The Effects of Spirituality and Religiosity on the Ethical Judgment in Organizations

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# Journal of Business Ethics

## The Effects of Spirituality and Religiosity on the Ethical Judgment in Organizations

--Manuscript Draft--

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<b>Abstract:</b>	<p>Despite the obvious link between spirituality, religiosity and ethical judgment, a definition for the nature of this relationship remains elusive due to conceptual and methodological limitations. To address these, we propose an integrative Spiritual-based model (ISBM) derived from categories presumed to be universal across religions and cultural contexts, to guide future business ethics research on religiosity. This article aims to empirically test (ISBM) in the context of Islam. It examines how different Muslims' views of God (emotional component) influence their ethical judgments in organizations, and how this process is mediated by their religious practice and knowledge (behavioral and intellectual components). Comprising focus group and vignette designs, the study was carried out with a random sample of 427 executives and management professionals from Saudi. After data collection, the study hypotheses were tested using structural equation modelling (SEM). The findings confirmed that a view of God based on hope might be more closely associated with unethical judgments than a view based on fear or one balancing hope and fear. Furthermore, religious practice and knowledge were found to mediate the relationship between Muslims' different views of God and their ethical judgments. These results provide unique theoretical insights into religiosity's influence on ethical judgment, with important implications for management.</p>
<b>Additional Information:</b>	
<b>Question</b>	<b>Response</b>
1. Is the manuscript submitted elsewhere?	No
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**BUSI-D-18-00624R2: The Effects of Spirituality and Religiosity on the Ethical Judgment in Organizations.**

Dear Prof. Harry Van Buren

We would like to thank you for all the constructive comments and suggestions which of great helps to us while revising the manuscript. We are grateful for the opportunity offered to revise the article and hope we have now addressed all comments and suggestions to your satisfaction.

Below we provide a detailed response explaining the changes and revisions we have introduced in response and look forward to hearing from you.

With best wishes

Authors

**Response to the First comment:**

“ Although the writing is much improved, there are still quite a few grammar and syntax errors. For example, on page 14, lines 32-42: ISBM model argues .... You don't need to track changes in the final version, but please proofread carefully before resubmission. Also, it would be helpful to break up long paragraphs, such as the one paragraph encompassing the Hope view (pp. 16-18).”.

Firstly, we would like to thank you for your valuable comment. In response to this, we have reviewed the final draft to ensure consistency and accuracy in grammar, spelling, punctuation, paragraphing, readability, typographical errors, and formatting. We also got the final draft reviewed by a professional academic proofreader.

Second comment: “2. The first new comment focuses on the description of the Fear view, which in my judgment is underdeveloped relative to the other two views. You (note (p. 18, lines 18-20) that ““fear of God” connotes fearing of some perceived threat in the context of the Quran.” It would be helpful to develop the notion of "threat" a bit more: threat from what, and with what consequences? Given the direction of Hypothesis 2, this would be a useful expansion.”

Thank you for this valuable comment. We have developed the notion of "threat" more in the context of the Quran explaining threat from what, and with what consequences giving some

example such as believing that God is a harsh judge and will condemn those who do wrong on the Day of Judgment, when some people will go to hell:

Allah will say: Seize him and shackle him. Then into Hellfire drive him. Then into a chain whose length is seventy cubits insert him. Indeed, he did not used to believe in Allah, the Most Great, Nor did he encourage the feeding of the poor. So there is not for him here this Day any devoted friend. Nor any food except from the discharge of wounds; None will eat it except the sinners (Quran 69:30/37).

The punishment of those who wage war against Allah and His Messenger, and strive with might and main for mischief through the land is: execution, or crucifixion, or the cutting off of hands and feet from opposite sides, or exile from the land: that is their disgrace in this world, and a heavy punishment is theirs in the Hereafter” (Quran 5:33). For More details, please see page 17 in the manuscript.

Third comment “The new comment focuses on the Islamic context, which of course is central to your paper. I'd like you to briefly address two things:

- a. The extent to which the generalizability of your results are affected by the study's context, which focuses on Saudi professionals.
- Third comment: “
- b. The extent to which your framework is applicable to non-Islamic religions.
- The first of these is in my judgment important in terms of understanding your results, while the second situates your study in the context of religion generally.”

Thank you so much for this critical comment. Hopefully, we have now addressed these two important issues. For the generalizability of our paper's results, we have clarified the limitation of our findings affected by the study's context, where the data were collected predominantly from organizations in a single country (Saudi Arabia) and so may not be representative of other countries with Muslim populations. Moreover, the sample participants were relatively young, and age may influence the maturity of responses concerning ethical judgments. In order to validate the practicality of the theoretical framework and the empirical findings of our study, future research might replicate its methods in different Muslim countries (please see page 47 in the manuscript).

For the comment related to “the extent to which your framework is applicable to non-Islamic

religions”, we have demonstrated that the developed model will also benefit researchers investigating other religions. We believe the ISBM to be extendable to other religions. Cognitive, affective and behavioral components of religiosity are features of almost every religion worldwide (Cornwall et al. 1986; Weaver and Agle 2002). The ISBM’s components may differ in content and emphasis across cultural and religious groups, leading to diverse forms of religiosity with varied influences on ethical behavior. We posit that individuals’ spiritual emotions provide the ontological basis for their sense of self and their position in society, which may influence their attitudes and behaviors in organizations. Indeed, several recent studies suggest that views of God may predict both religious and non-religious people’s behaviors (Evans and Adams 2003; Froese and Bader 2010; Unnever et al. 2005, 2006). Thus, our model can be employed to enrich business ethics and organization studies, and to explain ethical behavior in workplaces where the role of spirituality and religiosity has been relatively neglected (please see section: Conclusions and Directions for Future Research on page 47).

## **The Effects of Spirituality and Religiosity on the Ethical Judgment in Organizations**

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**Conflict of Interest:** Dr. Fotaki declares that she has no conflict of interest.

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**Conflict of Interest:** Dr. Kauser declares that she has no conflict of interest.

## Spirituality and Religiosity, and Ethical Judgments

“The heart is like a bird: love is its head and its two wings are yearning and awe.”

Ibn Al-Qayyim<sup>1</sup> (1292–1350)

**Introduction**

Do spirituality and religiosity affect managers’ ethical judgments in organizations? Most religions around the world teach a form of the “golden rule”: treat others as you would have them treat you (Ramasamy et al. 2010; Singhapakdi et al. 2000; Smith 2008; Weaver and Agle 2002). Most also provide a system of norms and values, sharing a belief in God or gods as beings who care about morality and punish transgressions (Ali et al. 2013; Calkins 2000; Du et al. 2014; Giacalone and Jurkiewicz 2003; Li 2008; Longenecker et al. 2004; Roes and Raymond 2003). However, the relationship between spirituality and religiosity, and ethical judgment in organizations may not be straightforward: studies have shown both direct and indirect effects in work settings (Chusmir and Koberg 1988; Walker et al. 2012; Weaver and Agle 2002; Fotaki et al. 2020), and it is unclear how individuals’ spiritual beliefs and religiosity translate into ethical judgment in an organizational context. This study addresses this issue by examining how individuals internalize their spiritual beliefs, including different spiritual emotions about God, and how these emotions interact with intellectual and behavioral components of religiosity (religious practice and knowledge) to influence ethical judgments in organizations.

How individuals view and experience God through spiritual emotions may strongly influence the value systems and traditions in which they become socialized. These may help shape the psychological processes that shape their sense of self and influence their attitudes and behaviors. Accordingly, individuals’ religious views of God may provide a straightforward proxy for understanding their differing interpretations of spiritual beliefs in the divine, and thus how religiosity may affect ethical behavior in organizations.

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4 While there is growing recognition that religious and spiritual concerns are important for  
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6 understanding moral behavior in the workplace, understanding the multidimensional nature of  
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8 religion and the complex multifaceted processes through which religion affects individuals' moral  
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10 behavior is particularly challenging (Glock and Stark 1965; Stark and Glock 1968). Research on  
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12 religion and ethical behavior continues to grapple with conceptual and methodological limitations.  
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14 First, there is no theoretical framework that captures the mechanism of interactions between  
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16 spiritual beliefs and other (intellectual and experiential) religious dimensions that produce  
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18 un/ethical behavior (Parboteeah et al. 2008; Steffy 2013). Second, studies have tended to rely on  
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20 over-simplified measures such as church attendance or religious affiliation, without considering  
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22 how spiritual belief interfaces with other religious dimensions such as knowledge and practice  
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24 (Parboteeah et al. 2008; Vitell 2009). Finally, in addition to the lack of both a sound theoretical  
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26 foundation (Parboteeah et al. 2008; Steffy 2013; Weaver and Agle 2002) and engagement with  
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28 other disciplines that have operationalized core dimensions of religiosity to conduct systematic  
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30 analyses of individuals' judgment in organizations (Tracey 2012), investigations in the field of  
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32 management often rely on attitudinal measures of whether respondents have engaged in unethical  
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34 business practices. Investigating sensitive topics in this way is problematic, because participants  
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36 may understandably be reluctant to reveal information that they perceive to be private, threatening  
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38 or incriminating (Sieber and Stanley 1988). Therefore, research in this area is likely to create social  
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40 desirability bias and self-deception, potentially resulting in unreliable findings (Litz 1998). Finally,  
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42 many studies use convenience samples such as university students, whereas managerial  
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44 populations are often unrepresented (Parboteeah et al. 2008; Sparks and Pan 2010; Vitell 2009).  
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54 The religiosity theory of existing management and organization studies is based on Western  
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56 Christianity (Tracey 2012), which has a Protestant bias. Current theoretical and empirical business  
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4 ethics literature relies extensively on the notion of intrinsic versus extrinsic religiosity (see Allport  
5 and Ross, 1967), but this strict division may not apply to other religions, nor even to other Christian  
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7 denominations (Cohen et al. 2005; Graham and Haidt 2010; Hill 2005). To address this weakness,  
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9 our study extends research on spirituality, religiosity and ethics (Chan-Serafin et al. 2013; Tracey  
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11 2012) by focusing on the Islamic religion. Although Islam is one of the world's fastest growing  
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13 religions, including in America and Europe (see Esposito, 1999), few studies have examined its  
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15 influence on ethical decision making and organizational behavior (Beekun and Badawi 2005; Pew  
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17 Research Center 2010; Smith 2008; Tracey 2012).  
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24 This study on Islam balances the overwhelming focus of previous studies on spirituality and  
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26 religiosity from a predominantly Judeo-Christian perspective (Du et al. 2014; Juergensmeyer 2002;  
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28 King 2008; Tracey 2012; Vitell 2009). We develop an integrative spirituality-based model (ISBM)  
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30 that presumes shared universal traits across cultures, since the spiritual beliefs and intellectual,  
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32 affective and behavioral components of religiosity are features of many religions worldwide and  
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34 are also relevant to the Judeo-Christian tradition. Specifically, our model conceptualizes Muslims'  
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36 differing spiritual relationships with God, represented by three views (the Hope View, the  
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38 Balanced View and the Fear View), as mediated by religious practice and knowledge, to determine  
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40 whether these affect individuals' ethical judgments in organizations. Mediators may offer a richer  
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42 understanding of how individuals internalize conceptions of what it is to be religious or spiritual  
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44 (Jennings et al. 2015).  
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51 This study contributes to literature on the impact of spirituality and religiosity on ethical  
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53 judgment in organizations in three distinct ways. First, it integrates how individuals internalize  
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55 their views of God into a model conceptualizing dimensions of spiritual emotions in relation to  
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57 religious practice and knowledge, and tests how these factors interact to affect ethical judgments.  
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In doing so, it extends the literature on behavioral ethics in organizations (Bazerman and Banaji 2004; De Cremer et al. 2011; Tenbrunsel and Messick 2004), while offering a nuanced understanding of how different dimensions of spirituality and religiosity affect ethical judgments (Tracey 2012). Second, by providing a scientifically rigorous method for measuring and examining spirituality and religiosity (e.g., Corner 2009; King and Crowther 2004; Parboteeah et al. 2008; Vitell 2009; Walker et al. 2012; Weaver and Agle 2002) and empirically validating the ISBM, the study provides a framework for future empirical research on other religions. Finally, the study identifies practical implications for managing religious diversity in organizations.

In the remainder of this paper, we review the literature relating to spirituality and religiosity and ethical judgment in organizations, and introduce the theoretical framework and research methods used in the study. We then present and discuss the empirical results, and their theoretical and practical implications for management and business ethics, before drawing some conclusions, making recommendations for further research and assessing the limitations of the study.

### **Spirituality, Religiosity and Ethical Judgment in Organizations**

In many traditions, spirituality and religion are a meaningful dimension of human life and behavior (Fotaki et al. 2020; Fukuyama 2003), and research demonstrates their widespread use as systems of norms and values that guide adherents' ethical behaviors (Giacalone and Jurkiewicz 2003; Gundolf and Filser 2013; King 2008; Longenecker et al. 2004; Tracey 2012; Weaver and Agle 2002). Spiritual and religious beliefs are recognized as important forces (Pew Research Center 2010) in shaping a more religiously diverse global workforce (Du et al. 2014; Ghumman et al. 2016; King 2008; Micklethwait and Wooldridge 2009; Smith 2008; Treviño et al. 2006). Hence, their significance for organizational behavior and ethics must no longer be ignored by mainstream

management journals (Fotaki et al. 2020; Gebert et al. 2013; Giacalone and Jurkiewicz 2003; Graafland et al. 2006; Longenecker et al. 2004; Tracey 2012; Weaver and Agle 2002).

Although some studies have improved our understanding of how spirituality and religiosity affect individual judgment in work and business situations (Chan-Serafin et al. 2013; Parboteeah et al. 2008), they have not yet generated a coherent body of knowledge (Tracey 2012; Weaver and Agle 2002). For example, some research suggests that spiritual individuals are more likely to perceive differences between right and wrong (Giacalone and Jurkiewicz 2003), hold moral virtues (Kaptein 2008), be more humanistic (Lefkowitz 2008), encourage corporate social responsibility (Gond et al. 2017) and engage in prosocial behaviors (Ghumman et al. 2016). Other studies find no significant connections between religion and work values (Chusmir and Koberg 1988; Craft 2013), and some even argue that some aspects of spirituality and religiosity may have negative impacts (Walker et al. 2012). According to Tracey (2012, p. 26), “the management literature does not offer a clear picture of the effects of religious beliefs on individual values, attitudes, or behaviors,” despite awareness that differences in religiosity and spirituality may affect individuals’ ethical decision-making processes (Gundolf and Filser 2013; Singhapakdi et al. 2000; Vitell 2009; Weaver and Agle 2002). Other researchers suggest that relevant knowledge is dispersed across numerous outlets often unknown and inaccessible to business and management scholars, which does not facilitate the creation of a canonical body of knowledge that would confer academic “respectability” and drive theorization (Alsheri et al. 2017; Vasconcelos 2018; Fotaki et al. 2020).

Accordingly, the nature and impact of religiosity and spirituality on individual ethical behavior remains elusive (Lehnert et al. 2015), despite our awareness that differences in levels of religiosity may influence ethical decision-making processes, and despite the potential significance of spirituality in organizational ethics. For instance, research has established that the salience of

religious identity and motivational orientations are important factors influencing ethical decision making (Hannah et al. 2011; Singhapakdi et al. 2000; Vitell 2009; Weaver and Agle 2002). It is also known that religiosity affects cognitive processes (Weaver and Agle 2002), stemming from beliefs that certain actions are sinful and punishable in this life and/or the afterlife (Shariff and Norenzayan 2011). However, uncertainty remains over how a belief in God, and religion more generally, may prevent ethical failures and counteract organizational corruption, or encourage tolerance of unethical behavior (Craft 2013; Marquette et al. 2014; Parboteeah et al. 2008; Tracey 2012; Weaver and Agle 2002).

Moreover, religiosity and spirituality are often seen as identical constructs, and some researchers use the two terms interchangeably (Zinnbauer et al. 1999). Although they are closely related and share common characteristics (Seybold and Hill 2001), different conceptualizations result in inconsistent ways of understanding these two constructs (Koenig et al. 2012; Hill and Pargament 2003; Kapuscinski and Masters 2010). We clarify their similarities and differences, and identify related gaps in management scholarship, justifying the focus of our research.

### *Spirituality*

Spirituality has been referred to as individuals' subjective relationship with the transcendent, whereby, through their inner experiences and feelings, they seek meaning and purpose, as well as relationships with the self, others, society and the sacred (Ashmos and Duchon 2000; Baumsteiger and Chenneville 2015; Austin et al. 2017; Giacalone and Jurkiewicz 2003). This relates to a number of phenomena, including different religious beliefs (Gibson 2003, Issa and Pick 2011). This relationship can be expressed in both religious practice, and in one's philosophical beliefs about specific intellectual claims (Astrow et al. 2001; Hill et al. 2000; Kriger and Hanson 1999; Korac-Kakabadse et al. 2002). Spirituality is also an intuitive and experiential aspect of human

nature that expresses personal, internal and non-communal relationships (Hyman and Handal 2006; Zimmer et al. 2016). It therefore plays a central role in the lives of many people, and religious adherents specifically (Hall 2012).

We consider spirituality to be a set of beliefs defining an individual’s subjective relationship with God. This includes the sacred or transcendent dimension of existence, i.e. individuals’ convictions about their self, others and the world, and their moral conduct values derived from these convictions. Therefore, for religious people, spiritual belief concerns individuals’ worldview, supported by their own personal views of God. In this article, spirituality is represented in terms of three spiritual emotions about God: the Hope View (HV), the Fear View (FV) and the Balanced View (BV) (Bahmani et al. 2018). These are discussed in the next section.

***Religiosity***

Religiosity has been conceptualized as a multidimensional concept with an intellectual and behavioral component pertaining to individual characteristics and activities that reflect beliefs, behavior and belonging (Greene 2007; Parboteeah et al. 2008; Woodberry and Smith 1998). In this sense, religiosity can be described as a combination of thoughts, beliefs and practices regulated by a formalized system of beliefs and traditions (Dedert et al. 2004). It can thus be seen as an important aspect of socialization for individuals of various faiths, offering comprehensive guidelines on their beliefs, motivations, intellectual pursuits and practices (Abu’l-‘Ala Maududi 2000; Hunt and Vittell 1992; Raiya et al. 2007; Weaver and Agle 2002). Religiosity may also provide individuals with direction, determination and motivation to achieve life goals.

Religious groups offer people opportunities to fulfil their need to belong, but religious “belonging” is contingent on adopting, and behaving according to, beliefs corresponding with the group’s norms. This conformity has implications for organizations, yet the literature on

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4 organizational behavior and behavioral ethics often fails to frame religiosity as a multidimensional  
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6 construct associated with intellectual, belief-related, ritual, devotional and experiential dimensions  
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9 (Glock and Stark 1965; Stark and Glock 1968; Watts 1996).

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11 In addition, the literature fails to provide a sufficiently nuanced understanding of how various  
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13 dimensions of religiosity, including knowledge and practices, influence ethical behavior in  
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15 organizations (Tracey 2012). It is therefore essential to unpack how different beliefs are formed,  
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17 and to understand factors leading to different interpretations even within the same faith system.  
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19 Any research on this issue must also include diverse interpretations of the spiritual beliefs to which  
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21 individuals of different faiths adhere (Ali & Al-Aali, 2014; Froese and Bader 2008; Parboteeah et  
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23 al. 2008), to examine how these may influence their ethical judgment and behavior. Finally, it is  
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25 also important to examine spiritual beliefs that form part of people’s sense of self and influence  
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27 their attitudes and behavior. Accordingly, we conceptualize religiosity as including intellectual  
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29 and behavioral elements (Parboteeah et al. 2007), in the form of communally-held beliefs, rituals,  
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31 knowledge and practices relating to the sacred. The intellectual component is religious knowledge  
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33 (RK), denoting individuals’ knowledge of how to practice religious obligations, and of religiously  
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35 forbidden deeds and practices. The behavioral component is the religious practice (RP) dimension,  
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37 relating to how religious behavior is manifested through actions such as prayer, scripture reading  
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39 and attendance.  
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48 The overarching goal of our study is to address the conceptual and methodological limitations  
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50 discussed above by developing and empirically testing the ISBM in the context of Islam. To do so,  
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52 we use Sparks and Pan’s (2010, p. 409) definition of ethical judgment, “as an individual’s personal  
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54 evaluation of the degree to which some behavior or course of action is ethical or unethical.” This  
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56 definition has several advantages: it does not imply any specific judgment process; it permits  
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ethical judgments to vary by degree; and it is consistent with other variables, including ethical perceptions, attitudes and beliefs that are arguably indistinguishable from ethical judgments (Sparks and Pan 2010). To measure Muslims' views of Allah, we utilize the Scale of Muslim's Views of Allah (SMVA), which is designed to measure differences in spiritual and religious beliefs (for details, see Alshehri et al. 2017).

**Theoretical Framework**

As previously mentioned, despite its intuitive appeal, the nature of the relationship between, and the exact impact of, spirituality and religiosity on individual ethical judgments remains elusive (Craft 2013; Longenecker et al. 2004; Marquette et al. 2014; Parboteeah et al. 2008; Lehnert et al. 2015; Weaver and Agle 2002). Previous research has yielded inconsistent results. The vast majority of studies have found no correlation (Shariff and Norenzayan 2011): contrary to theoretical predictions, religiosity, as measured by both religious affiliation and religious attendance, has not been found to predict un/ethical judgment (Nowell and Laufer 1997; Randolph-Seng and Nielsen 2007; Sierles et al. 1980; Smith et al. 1975). A few studies have even shown increased religiosity to be associated with unethical judgment (Guttman 1984; Pruckner and Sausgruber 2008), while others have found positive associations (Craft 2013).

In this article, we focus specifically on whether any aspects of spirituality and religiosity, measured as individual differences, relate to reducing unethical judgments in organizations. In examining levels of spiritual belief, we suggest that researchers may have missed a different, and possibly more potent, aspect of spirituality and religiosity. This is because spiritual belief plays a central role in the lives of many religious adherents (Faulkner and De Jong 1966; Hall 2012) and is a prime indicator of individuals' religiosity (Angelidis and Ibrahim 2004; Cornwall et al. 1986). Belief in God is the most central aspect of spiritual belief and a foundation for other religious

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4 beliefs, such as belief in the hereafter, Paradise and Hell (Badawi 2001; Greeley 1997; Kobeisy  
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6 2004). Individuals' relationships with and views of the sacred/God are an essential part of many  
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8 religions and the foundation of their spirituality and religiosity (Smith 1991). Moreover, Stark  
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10 (2001) has shown that belief in God is a better predictor of ethical judgment than church attendance.  
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12 Accordingly, individuals' views of God may provide us with a straightforward proxy for  
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14 understanding their differing interpretations of spiritual beliefs in the divine, and thus how  
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16 religiosity may affect ethical judgments in organizations (Greeley 1997; Froese and Bader 2008;  
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18 Stark and Glock 1968).

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23 Drawing on these factors, we develop an ISBM to examine interactions between spiritual  
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25 beliefs and diverse religious dimensions, including practice and knowledge (Graham and Haidt  
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27 2010; Zhong and Liljenquist 2006), to gain a more nuanced understanding of how these different  
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29 dimensions influence ethical judgment (Tracey 2012). We argue that different spiritual beliefs,  
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31 reflected in different views of God, result in multiple interpretations of religious ideals, norms and  
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33 practices, thereby producing different ethical outcomes in business situations and in the workplace  
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35 more generally. This study also tests how the ISBM model works in practice.  
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### 41 **An Integrative Spirituality-Based Model (ISBM)**

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43 The ISBM model departs from the contention that spiritual beliefs play a critical role in the lives  
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45 of many Muslims (Hall and Fujikawa 2013). Submission to God/Allah is perhaps the central tenet  
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47 of Islam (Kobeisy 2004), and perhaps of any religion (Badawi 2001; Greeley 1997). Although an  
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49 individual Muslim's relationship with God can and does vary, Islam posits that Allah's will should  
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51 guide and direct Muslims' lives. Individuals' spiritual relationships with God inform how they  
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53 view God ( i.e., through their spiritual emotional experience of God).  
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Theoretical and empirical research in neurocognition and psychology shows that our emotions play an important role in how we think and behave (Edmans et al. 2007; Sander and Scherer 2014). Our emotions influence the decisions we make about our lives, both large and small (Russell 2009), and dictate our thoughts, intentions and actions, often with superior authority to our rational minds (Baumeister et al. 2007; Pastötter et al. 2013). Spiritual emotions may also greatly boost people’s religiosity, as they facilitate how religious concepts are perceived and practiced (Camacho et al. 2003; Roberts 2016). Evidence from studies in religious psychology reveals how different spiritual emotions may regulate individuals’ ethical behaviors (Buchko and Witzig 2003; Gorsuch 1968; Shariff and Norenzayan 2011).

Accordingly, understanding how spiritual emotions shape religious people’s behavior and thought may improve ethical decision making in organizations. In this regard, the ISBM model explains how different interpretations or spiritual beliefs impact on the diverse ways in which Muslims internalize views of Allah or God (Ibn Taymīyah 1999; Izutsu 2006). It contends that Muslims’ spiritual relationships with God shape their individual perceptions of God through three fundamental emotions. The first perspective (Mujta school) emphasizes hope (*rajā*), claiming that belief is attestation at heart, so all actions (including ethical ones) are outside of faith. Faith remains constant and unaffected by religious commitment and practice, and thus no action is necessary. The second perspective (Khawarij school) emphasizes fear (*khawf*), and stresses that individuals’ religious actions are fundamental to maintaining faith (Ibn Taymīyah 1999; Izutsu 2006). Failure to carry out any obligatory duty places believers outside of Islam, equating them with non-believers (Ibn al-Qayyim 2012; Ibn Taymīyah 1999; Izutsu 2006). This also implies that if a part of one’s faith is lost, all is lost, and thus the sinner will reside forever in Hell (Izutsu 2006). The third perspective (Ahl al Sunnah school) takes a different spiritual approach, stating that true

Islamic worship must be based on two great principles, love and veneration. Love generates yearning, and veneration generates awe, with the outcome that “truly they vied with one another, hastening to good works, and called upon Us out of yearning and awe; and they were humble to Us” (Quran 21: 90). In other words, balancing the two emotions of awe and yearning is a necessary condition for faith (Al-Ghazali 1991; Bahmani et al. 2018; Ibn al-Qayyim 2000, Ibn Taymīyah 1999; Izutsu 2006). Faith is not constant, but increases when Muslims perform good deeds, and decreases when they perform bad deeds.

A metaphor used by Islamic scholar, Ibn Al-Qayyim (1292–1350) describes the heart’s journey toward God: “The heart is like a bird: love is its head and its two wings are yearning and awe.” A bird cannot fly with only one wing (either yearning or awe), and cannot live without a head (love); therefore, a true believer should aim to balance love, yearning and awe. We argue that the ISBM model captures the most commonly held views internalized by Muslims, helping to explain how Islamic adherents may prioritize different religious values when dealing with ethical dilemmas. The model posits that Muslims’ spiritual relationships with God shape their individual perceptions of God through three fundamental emotions: punishing (FV); forgiving (HV); and balancing love and veneration, i.e., the two aspects of awe and yearning (BV) (see Alshehri et al. 2017).

The Islamic literature reveals the spiritual importance of these views of God, which can be conceptualized as a three-dimensional model comprising HV, FV and BV (see Al-Ghazali 1991; Ibn al-Qayyim, 2000; Awn 1983; Bahmani et al. 2018; Chittick 2013, 2014; Qusheirī 2009; Sviri 1987). The ISBM demonstrates that some religious interpretative frameworks emphasize hope for God’s blessings, mercy and forgiveness to such an extent that behaving ethically becomes less essential to individuals’ relationships with Allah. Alternatively, some Muslims, overcome by fear

of God’s punishment, experience anger and torment to such a degree that they give up on God’s forgiveness and mercy. We hypothesize that these spiritual emotions may also impact negatively on adherents’ ethical judgments (Bahmani et al. 2018). A third school underlines the necessity for moderation when dealing with beliefs and underlying emotions of God (Ibn Taymīyah 1999; Izutsu 2006). It rejects excessive hope and excessive fear, describing both as a “pseudo” types of belief that contribute, respectively, to self-deceit and despair, and end in spiritual decline (Bahmani et al. 2018). This school calls followers to incorporate, in adequate measure, feelings of love, awe and yearning into their hearts as worshippers of God.

It might be expected that combining these three emotions will motivate ethical judgments in organizations. However, this may not occur directly. The ISBM model argues that this occurs because different spiritual levels (different views of God) motivate adherents to practice religion and develop intellectual understandings of religion (through learning) in different ways, and to develop different types of emotions (as described above) that may lead them to judge ethical dilemmas differently. In this regard, much research confirms that our emotions influence how we act, think, perceive things and make decisions (George 2000; Lawson 2005; Han et al. 2007; Keltner et al. 2013; Lerner et al. 2015; Keltner and Lerner 2010; Immordino-Yang and Damasio 2007; Isen 2001; Isen and Means 1983; Russell 2009). Thus, the ISBM argues that spiritual emotions are relay stations, with spiritual beliefs serving as inputs into both thinking and behavior (see Figure 1). When the input is interpreted positively, we may be motivated to act and learn positively and in moderation (BV). When the input is interpreted positively but excessively, we may not act and learn, as the believer sees “no need” for this (HV). Negative emotions may also make learning problematic by giving rise to specific intellectual understandings that prevent

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4 learning (FV). Thus, our emotions affect our thinking and behavior, and religious practice (RP)  
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6 and religious knowledge (RK) mediate our views of God and ethical judgments.  
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9 Our thinking and behavior may also interact with and influence our emotions (Hascher 2010)  
10 see (Figure 1). Thus, while there is general acknowledgement that emotions, thinking and behavior  
11 are interdependent, both theoretical analysis and empirical investigation are required to determine  
12 the exact nature of the influence of spiritual emotions on religious thinking and behavior, and  
13 ultimately on ethical judgment. In this study, we test the causal directions of this influence. As  
14 previously argued, emotions are central to a range of everyday human experiences (Dolan 2002).  
15 Our conscious rational thought processes are closely integrated with and dependent on our  
16 emotions, which are often unconscious. According to neuroanatomist, Jill Bolte Taylor, “most of  
17 us think of ourselves as thinking creatures that feel, but we are actually feeling creatures that think.”  
18 (Taylor 2019, p. 23). In other words, our emotions influence our thinking and behavior much more  
19 than our thinking influences our emotions (Keltner and Lerner 2010; Norman 2004). As Don  
20 Norman (2004, p. 10) explains:  
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38 We cognitive scientists now understand that emotion is a necessary part of life, affecting  
39 how you feel, how you behave, and how you think...Emotion is always passing  
40 judgments, presenting you with immediate information about the world: here is potential  
41 danger, there is potential comfort; this is nice, that bad. One of the ways by which  
42 emotions work is through neurochemicals that bathe particular brain centers and modify  
43 perception, decision making, and behavior. These neurochemicals change the  
44 parameters of thought.  
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55 Although emotions may influence decisions through multiple mechanisms, these effects occur  
56 to a considerable degree through changes in the content and depth of thought, as well as motivation,  
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the combination of which ultimately improves or impairs a specific judgment or decision (Lerner et al. 2015). Emotions are elicited rapidly, and can trigger swift action as well as systematic thought (Lerner et al. 2015). The influence of each spiritual emotion conceptualized as a view of God and the mediator variables are explained in detail below.

**[Insert Figure 1 about here]**

### **The Hope View (HV)**

Hope is defined as an opinion about attaining something in which there is happiness (Al-Isfahani 1992; Lane 1893). In the context of the Quran, the HV conceives God as kind, ever-forgiving, the most merciful and most gracious (see Quran 12:64). This implies a form of Islamic religiosity that emphasizes forgiveness (Bahmani et al. 2018). When taken to extremes, ethical judgment is unimportant, since Muslims' violations of Islamic moral rules have no serious effect on their religious status (Ibn Taymīyah 1999; Izutsu 2006). Therefore, we predict that the HV will have a negative influence on Muslims' ethical judgments in organizations, because individuals rely mainly on God's forgiveness. We expect that the more Muslim individuals have internalized the HV, the less concerned they will be about practical ethics and ethical dilemmas in organizational settings.

For instance, research suggests that the national crime rate in the US is positively correlated with a belief in heaven and negatively correlated with a belief in hell (Shariff and Rhemtulla 2012). Another relevant finding in the literature is that belief in a benevolent, kind, forgiving and merciful God seems to correlate positively with the frequency of cheating (see Shariff and Norenzayan 2011). Therefore, "Carrots' are not enough because, although they may encourage some people to cooperate, they do not prevent all of them from cheating" (Johnson and Krüger 2004, p. 163). This assumption is supported by the "supernatural punishment hypothesis" (SPH) (see Johnson

and Krüger 2004; Johnson and Bering 2006; Johnson 2016), which predicts that the punishing aspects of God and the threat of divine punishment, rather than any loving or compassionate traits, are responsible for keeping adherents from crossing ethical boundaries in situations where they would otherwise be tempted and when acting anonymously. Consistent with this idea, work based on game theory demonstrates that the stick has considerably more power than the carrot in deterring normative transgressions in anonymous situations (Fehr and Gächter 2002; Johnson and Bering 2006). The temptation to cheat cannot be overcome by a promise of reward nearly as effectively as by a threat of punishment (Shariff and Norenzayan 2011). In Yilmaz and Bahçekapili's (2016) study, participants who read sections of Quranic text relating to divine punishment reported more prosocial intentions than participants who read sections highlighting Allah's forgiveness and mercy.

Thus, we suggest that Muslims who have internalized the HV may automatically make unethical decisions triggered by religious affect, such as low sensitivity to guilt or strong feelings of guaranteed forgiveness by God. Such decisions do not initially require any religious reasoning, although a perception of guaranteed forgiveness may subsequently be given as a pretext for the unethical behavior. Muslims holding such a view commonly appeal to God's forgiveness and mercy after committing unethical acts, believing that such appeals signify repentance for their sin (i.e., unethical behavior). Evidence of similar actions can be found in other religions. For example, "some branches of Christianity (e.g., some radical elements within the Protestant reformation) have, historically, emphasized the forgiveness and mercy of God to such an extent that one's own ethical behavior is of little religious import" (Weaver and Agle 2002, p. 83). Accordingly, we hypothesize that:

*Hypothesis 1a: There is a positive relationship between the Hope View and the degree of acceptance of unethical behavior.*

**The Fear View (FV)**

Fear implies an expectation of something unpleasant based on a certain or doubtful sign (Al-Isfahani 1992). In the context of the Quran, “fear of God” connotes fearing some perceived threat (Ohlander 2005), such as believing that God is a harsh judge and will condemn those who do wrong on the Day of Judgment, when some people will go to hell:

Allah will say: Seize him and shackle him. Then into Hellfire drive him. Then into a chain whose length is seventy cubits insert him. Indeed, he did not used to believe in Allah, the Most Great, Nor did he encourage the feeding of the poor. So there is not for him here this Day any devoted friend. Nor any food except from the discharge of wounds; None will eat it except the sinners (Quran 69:30/37).

The punishment of those who wage war against Allah and His Messenger, and strive with might and main for mischief through the land is: execution, or crucifixion, or the cutting off of hands and feet from opposite sides, or exile from the land: that is their disgrace in this world, and a heavy punishment is theirs in the Hereafter” (Quran 5:33).

The Islamic concept of fear is mentioned extensively in the Quran (2:155/156), placing great emphasis on the notion of fearing God, which may motivate ethical behaviors to avoid reprisal (Ohlander 2005). Some people’s relationships with God are so shaped by an expectation of punishment, retribution, anger, torment and terror that they give up on God’s mercy and forgiveness (Bahmani et al. 2018; Taylor 1968). Accordingly, individuals who internalize this view may behave more ethically in the workplace than Muslims who have internalized the HV.

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4 However, the FV also has drawbacks. For example, Muslims who excessively internalize this  
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6 view may develop a low opinion of themselves, and may act in a punitive or vengeful manner  
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8 towards others (Walker et al. 2012). Overall, though, the FV is anticipated to encourage people to  
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10 behave ethically in organizations. This assumption is also supported by the SPH. As Johnson and  
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12 Krüger (2004) suggest, the concept of punishment by supernatural agents is particularly  
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14 instrumental in preventing individuals from violating established moral norms. Indeed, the God of  
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16 today’s main monotheistic religions apparently watches and judges people at all times (e.g., Job  
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18 34:21; Quran 49:18). Accordingly, SPH theory posits that monitoring by supernatural agents will  
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20 be particularly effective in promoting prosociality if those agents have the power to punish  
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22 transgressors on earth or in the afterlife. The empirical literature provides particular support for  
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24 the SPH, suggesting that fear of divine punishment may motivate prosocial behavior. For instance,  
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26 Atkinson and Bourrat’s (2011) findings from a global sample of 87 countries with different cultural  
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28 and religious backgrounds are consistent with and provide support for fear of supernatural  
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30 punishment. Hadnes and Schumacher (2012) also find evidence supporting the SPH in a sample  
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32 from Burkina Faso, while Shariff and Norenzayan (2011) find that participants’ views of God as  
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34 either angry and vengeful are useful predictors of honesty in anonymous settings. Accordingly, we  
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36 hypothesize that:  
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45 *Hypothesis 2a: There is a negative relationship between the Fear View and the degree of*  
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47 *acceptance of unethical behavior.*  
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51 **The Balanced View (BV)**  
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53 Balance (*wasat*) or moderation (*wasteya*) in the Arabic language demonstrates mastery of a middle  
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55 stance, interpreted as justice, moderation and fairness. “Middle” therefore means fairness (Ibn al-  
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4 Qayyim, 2000; Ibn Taymīyah 1999; Izutsu 2006). A just balance (*wasat*) is the furthest point from  
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6 two extremes, or the quality of being moderate and avoiding extremes (Bahmani et al. 2018).  
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9         In this spiritual approach, correct Islamic worship must be based on two great principles: love  
10 and veneration. As previously explained, love generates yearning, and veneration generates awe,  
11 and balancing these two emotions is a necessary condition for faith (Al-Ghazali 1991; Bahmani et  
12 al. 2018; Ibn al-Qayyim, 2000; Ibn Taymīyah 1999; Izutsu 2006). It should be noted that the BV  
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14 contains distinct spiritual emotions that differ from those of the HV and the FV. For instance, fear  
15 of God connotes fearing punishment and retribution, whereas awe is generally seen as a positive  
16 feeling of wonder experienced by the self when facing something vaster, greater and beyond  
17 current understanding (Keltner and Haidt 2003; Van Cappellen and Saroglou 2012). Awe often  
18 puts people in a transcendent state in which they focus less on themselves and feel more part of a  
19 larger whole (Allen 2018). Awe also suggests a permanent state of feeling God’s watchfulness and  
20 greatness. It is central to experiences of religion, and can change the course of a life in profound  
21 and permanent ways (Batson and Stocks 2004; Demoulin et al. 2008; Keltner and Haidt 2003). In  
22 addition, the two emotions of yearning and awe connote a permanent feeling of both fear and hope  
23 (Sviri 1987). The idea of balance and moderation between the two notions of permanent hope and  
24 fear (yearning and awe) is rooted in the core Islamic belief system, and the Quran makes many  
25 references to both fearing and hoping in God (Sviri 1987). For instance, some verses connect with  
26 individuals’ emotional behavior: “those people who have good awaiting them on the day of  
27 judgement are those who kept hope and fear in balance” (Quran 80:38/39); “they hope for His  
28 Mercy, and fear” (Quran 17:57); “they call on their Lord in fear and hope” (Quran 32:16). The  
29 inextricable interweaving of affective, intellectual and behavioral aspects of these two notions is  
30 also noted by scholars of Islamic ethics (Al-Ghazali 1991; Chittick 2001; Ohlander 2005; Al-  
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Makki 2010; Al-Naraqi 1988; Qusheiri 2009). Moreover, an equilibrium between hope and fear is recommended if one is to achieve true inner faith, which may promote optimal growth in RP and RK, and ultimately ethical behavior (Al-Ghazali 1991; Alshehri et al. 2017). An excess of either may impair one's spiritual development and lead to unethical behavior (Al-Ghazali 1991; Bahmani et al. 2018).

The idea of supplicating God in fear and hope, suggesting moral reciprocity, rewarding ethical judgment and punishing unethical judgment, is a common theme in most world religions (Boyer 2002; Johnson 2005; Laurin et al. 2012; Hartberg et al. 2014). Most religious traditions promise that ethical judgments will be divinely rewarded, and unethical judgments will be harshly punished (Johnson and Krüger 2004; Baumard and Boyer 2013a, 2013b; Johnson 2016; Saleam and Moustafa 2016; Yilmaz and Bahçekapili 2016). Therefore, we propose that Muslims who strike a balance between and internalize permanent hope and fear beliefs about God are more likely to translate their ethical judgments into better ethical conduct at work. This is because those who internalize both hope and fear as paired concepts have a fair-minded view of God that includes both forgiveness and punishment, thereby emphasizing accountability and justice. Previous research suggests that anticipating reward and fearing punishment, taken together, play an important role in motivating Muslims' ethical judgments in organizations (Saleam and Moustafa 2016). Moreover, Harrell's (2012) and Yilmaz and Bahçekapili's (2016) findings suggest that participants register the reward- and punishment-relevance of certain religious words, even if only subconsciously, and this may influence their subsequent prosocial behaviors. Accordingly, we hypothesize that:

*Hypothesis 3a: There is a negative relationship between the Balanced View and the degree of acceptance of unethical behavior.*

### **The Link between Spirituality and Religiosity**

As outlined above, emotions are of great value to religiosity as they enable the perception and practice of religious concepts (Camacho et al. 2003; Roberts 2016; Van Cappellen and Saroglou 2012). Accordingly, understanding how spiritual emotions shape religious people's behavior and thought may improve their ethical decision making in organizations.

We contend that Muslims who have internalized hope perform actions separately from faith, so their spiritual beliefs do not necessarily contribute intuitively to their moral decision making. The Quran (12:87) states that those who rely excessively on God's mercy are more likely to commit sin. Therefore, we argue that the HV influences their religious affect, provoking less guilt or shame regarding unethical behavior, and providing a comfortable basis on which to excuse unethical conduct and corruption. Because their dominant God image is of a forgiving and merciful God, they may be subject to self-deception, leading to "ethical fading" (Tenbrunsel and Messick 2004) and moral failure. Moreover, we suggest that this view will be negatively related to RK and RP, as proposed by the ISBM. In other words, Muslims who have internalized the HV will emphasize the forgiveness of God in a manner that frees them from religious commitment, thereby leading to less RP, such as practicing Islamic obligations or avoiding committing forbidden acts, and less concern for knowledge, for example learning how to practice Islam. This will ultimately reduce ethical behavior and morally upright choices in organizations, and increase acceptance of unethical behavior.

By contrast, Muslims who have internalized the FV (associated with anger) may unintentionally behave in a punitive and vengeful manner because their response to ethical dilemmas is influenced by emotionally-laden evaluative experiences (Weaver and Agle 2002; Walker et al. 2012). Previous research suggests a positive relationship between a punishing view

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4 of God and associated religious role expectations (Walker et al. 2012). However, cognitive and  
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6 behavioral learning theory supports the view that those with a punishing God view are more likely  
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8 to accept ethically questionable vignettes (Bandura 1977, 1986), which in our proposed framework  
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10 may result from less knowledge. Thus, from an Islamic perspective, Muslim individuals'  
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12 attachment to God should include an element of fear contingent only on RK (Miner et al. 2014).  
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14 On this basis, we expect the FV to correlate positively with RP and negatively with RK. In other  
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16 words, the FV emphasizes God's punishment so greatly that Muslims fear failing to live up to their  
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18 religious commitments, and as a result they practice more frequently. However, a lower level of  
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20 RK is predicted than for RP, since the FV emphasizes the latter and overlooks the importance of  
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22 the former. Such an extreme approach may not motivate Muslims to learn and develop sufficient  
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24 knowledge and understanding of religious jurisprudence, as it emphasizes a binary  
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26 conceptualization strictly separating right from wrong, implying faithfulness or faithlessness. This  
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28 may lead to greater idealism when facing ethical dilemmas.  
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36 According to the ISBM, the BV underlines the necessity for moderation when dealing with  
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38 beliefs about God (Ibn Taymīyah 1999; Izutsu 2006). This position calls followers to incorporate  
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40 feelings of love, yearning and awe into their hearts as worshippers of God, as expressed in the  
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42 quotation from Ibn Al-Qayyim (1292–1350) at the beginning of this article. This spiritual nature  
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44 of man with states of both yearning and awe is a necessary condition (Al-Ghazali 1991) for  
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46 abstaining from immoral acts and engaging in moral and spiritual behavior (Bahmani et al. 2018).  
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48 Therefore, Muslims who internalize yearning and awe as paired concepts in their core belief about  
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50 God may be more likely to engage in higher RP and RK, given that faith is not constant. Excess  
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52 of either hope or fear hinders an individual's spiritual development (Sherif 1971; Al-Muhasibi  
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54 1940). Conceptually, Islamic theology pairs yearning and awe as inseparable cognitive and  
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emotional states that cannot be attained without religious motivation and commitment to learn and practice the faith (Bahmani et al. 2018; Miner et al. 2014). Accordingly, RK and RP are the cause of such emotions.

Previous research confirms links between emotion and religion (Weaver and Agle 2002, Walker et al. 2012), and observes that individuals from a range of faiths are likely to connect with God through scripture and practice (Dyck 2014; Chan-Serafin et al. 2013). For example, prayer has been shown to affect both emotional and behavioral experiences (Bremner et al. 2011). Accordingly, those who internalize both permanent hope and fear as paired concepts have a fair-minded view of God and are more likely to respond in an ethical and responsible manner, because their response to ethical dilemmas emerges from their religious motivation. Their view of God includes both forgiveness and punishment, thereby emphasizing accountability and justice. People who espouse this view believe that they should perform good deeds because they hope for and seek God’s forgiveness and mercy, and that they should avoid behaving unethically because they fear his chastisement. Surah al-Araf states that “surely the mercy of Allah is always close to those who do good to others” (Quran 7:56). Thus, we argue that individuals who internalize both hope and fear as paired concepts are more likely to attain both RK and RP. The relationships between these variables are summarized in the following hypotheses:

*Hypothesis 1b: There is a negative relationship between the Hope View and religious knowledge.*

*Hypothesis 1c: There is a negative relationship between the Hope View and religious practice.*

*Hypothesis 2b: There is a negative relationship between the Fear View and religious knowledge.*

*Hypothesis 2c: There is a positive relationship between the Fear View and religious practice.*

*Hypothesis 3b: There is a positive relationship between the Balanced View and religious knowledge.*

*Hypothesis 3c: There is a positive relationship between the Balanced View and religious practice.*

### **Religiosity as a Mediator linking Spirituality to Ethical Judgements**

Given that previous research suggests links between spirituality and religiosity and ethical outcomes (Ashmos and Duchon 2000; Chan-Serafin et al. 2013; Micklethwait and Wooldridge 2009; Weaver and Agle 2002; Zinnbauer et al. 1999; Vitell 2009), it seems plausible that religiosity may serve as a mediator, whereby spiritually internalized beliefs about God can help us understand how ethical judgements are made in the workplace. Several researchers advocate a mediational model to help understand the mechanisms through which different spiritual and religious dimensions are interrelated (Dehler and Welsh 2003; Giacalone and Jurkiewicz 2003; Graham and Haidt 2010; Parboteeah et al. 2008; Steffy 2013) and how these dimensions influence ethical judgment (Tracey 2012). Parboteeah et al. (2009) support the argument that subjective and emotional attachment to a deity, along with behavioral and intellectual (RP and RK) understandings of religion, are important for understanding ethical behavior as positively related to individual action, and Hunt and Vitell's (1993) H-V theory offers an ethical framework for the relationship between religiosity and spirituality and ethical judgments.

As suggested above, our theoretical framework (see Figure 1) examines how interactions between spiritual emotions and intellectual and behavioral components may influence individuals' ethical judgements.

***Mediating Role of Intellectual Component (RK)***

According to the proposed ISBM, RK mediates the relationship between Islamic views of God (HV, FV and BV) and ethical judgments in organizations. As discussed earlier, emotions may strengthen religiosity by facilitating perceptions of religious concepts (Camacho et al. 2003; Roberts 2016; Rizzuto 1979; Lawrence 1997; Moriarty and Hoffman 2014; Van Cappellen and Saroglou 2012). Specifically, we argue that spiritual emotions influence rational ethical judgments by affecting the basis on which moral judgements are formed.

According to the ISBM, those who internalize hope and love, or whose view of God is influenced predominantly by forgiving and merciful faith and affirms knowledge only in the heart, are not affected by RP, so worshipful acts do not contribute to their ethical behavior. This suggests that they have less regard for the attainment of RK, and that ethical behavior is of little religious importance, as they expect no severe judgement from God for unethical behavior. We thus suggest that Muslims who internalize hope may automatically make unethical decisions triggered by religious affect, as a result of low sensitivity to guilt or strong feelings of guaranteed forgiveness by God. Such decisions will not require any initial religious reasoning, although, as discussed previously, a perception of guaranteed forgiveness may subsequently be given as a pretext for the unethical behavior. Moreover, we contend that the actions of Muslims who internalize hope are separate from their faith, so their religious beliefs do not necessarily contribute intuitively to their moral decision making. In summary, we argue that spiritual beliefs or views influence religious affect, creating less guilt or shame about unethical behavior, and providing a comfortable basis on which to excuse unethical conduct and corruption. It is expected that the influence of the HV on ethical judgment will be somewhat mediated by a lack of RK, and will lead adherents to be more accepting of unethical judgments in organizations.

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4 By contrast, those who internalize the FV are more likely to judge ethical issues harshly. Their  
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6 moral judgements accord with their belief that God is punitive, and their faith is influenced by  
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8 their RK. Surah Fatir stated that “those of His servants, fear God who have knowledge” (Quran,  
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10 35:28), which means that fearing God is linked with RK. Thus, those who commit a major sin,  
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12 such as bribery, are deemed to be non-believers. This fear may reside in the fact that God’s mercy  
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14 is contingent only on rituals and religious commitment (Miner et al. 2014).  
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19 The branch of Islam that emphasizes a more mediated relationship with God between  
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21 permanent hope and fear (BV) is only attainable through RK and commitment (Miner et al. 2014).  
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23 Those who adhere to this view believe that ethical behavior is a major part of their faith and that  
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25 God will hold all accountable for their deeds, in both this life and the afterlife (Bahmani et al. 2018;  
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27 Al-Ghazali 1991). Several verses in the Quran refer to the motivation to attain knowledge as a  
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29 fundamental religious obligation (e.g., surah al Alaq, 96:1-5; surah al Zumar, 39:9). These verses  
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31 may powerfully enforce commitment to the ethical prescriptions of Islam, leading to more ethical  
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33 decisions (Ahsan 1999; Miner et al. 2014). Furthermore, a state of permanent hope and fear enables  
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35 individuals to achieve self-interest in the long term, as Muslims are evaluated on their performance  
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37 in this life, which motivates their ethical conduct at work. Although Muslims must reconcile  
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39 striving for the hereafter with striving for worldly goals, the latter should not be accepted as the  
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41 ultimate aim (Badawi 2001). Indeed, profit maximization, which is a markedly normative faith of  
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43 modern capitalism pertaining to all aspects of modern corporate activities (Hoffman and McNulty  
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45 2012), is not sanctioned (Ali et al. 2012; Badawi 2001; Wilson 1997). Thus, individuals who view  
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47 God with both hope and fear are more likely to be motivated towards good behavior through the  
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49 attainment of RK (Ahsan 1999). Accordingly, individuals who internalize both hope and fear are  
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51 more likely to maximize their RK, which may lead to heightened moral awareness and better  
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ethical outcomes in the workplace. Supporting this argument, previous research reveals that individuals with greater moral awareness are more likely to make rational ethical judgments (Singhapakdi et al. 2000; Weaver and Agle 2002). On this basis, we hypothesize the following relationships:

*Hypothesis 4a. Religious knowledge mediates the positive relationship between the Hope View and the degree of acceptance of unethical behavior.*

*Hypothesis 4b: Religious knowledge mediates the negative relationship between the Fear View and the degree of acceptance of unethical behavior.*

*Hypothesis 4c: Religious knowledge mediates the negative relationship between the Balanced View and the degree of acceptance of unethical behavior.*

***Mediating Role of Behavioral Component (RP)***

Consistent with the theoretical arguments set out above, different Islamic views influence how Muslim individuals may be motivated to practice their faith and, by extension, their ethical judgements in the workplace. Islam emphasizes a highly mediated relationship with God through devotional practices such as prayer, charitable acts and fasting, to increase their God-consciousness and inculcate good behavior (Chittick 2001; Izutsu 2006; Ohlander 2005). Research shows that practice may reinforce both cognitive (Gioia and Manz 1985) and affective states (Weaver and Agle 2002; Walker et al. 2012).

The ISBM proposes that different views of God lead to different types of RP, influencing cognitive knowledge and leading to specific conscious judgments. An RP may directly or indirectly espouse certain types of sentiment, which may influence individuals' intuitive moral decisions. Accordingly, Muslims who internalize the HV are expected to be less concerned with RP (e.g., worry less about practicing their Islamic obligations or committing forbidden actions),

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4 reducing the weight given to ethical judgment. For example, Islamic teachings emphasize an  
5  
6 obligation for physical purity and ablution (*Tahara* and *Wudu*) before worship (e.g., praying,  
7  
8 fasting, pilgrimage). In this vein, Zhong et al. (2010) provide evidence of a link between physical  
9  
10 self-cleansing and self-virtuousness: those engaging in self-cleansing make harsher moral  
11  
12 judgments, confirming the positive role of the FV on ethical behaviors. The FV also emphasizes  
13  
14 that self-interest in the hereafter results from behaving in a socially responsible manner (Wilson  
15  
16 1997). However, in the HV, actions are not components of faith. Only the BV and FV cause self-  
17  
18 interest and social interest to be translated into better ethical conduct in business, whereby working  
19  
20 life is sacred and spiritual and has religious significance, resulting in increased attention to ethical  
21  
22 issues. Overall, hope and fear as paired concepts emphasize the notion of seeing a person's entire  
23  
24 life as an act of worship, in which all deeds and acts are an essential part of one's faith.  
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30  
31 Certain types of RP promote empathy, which may contribute positively to justice and moral  
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33 intuitive judgment (Gaudine and Thorne 2001; Zak 2011). For example, when Muslims perform  
34  
35 pilgrimages (*Hajj* and *umrah*), they must dress in white *ihram* clothing, presenting themselves as  
36  
37 equals before God, with no differences between rich and poor. This contributes to feelings of  
38  
39 equality, unity and humility, giving rise to a strong antipathy to self-serving behaviors by others,  
40  
41 which may also potentially affect ethical judgments in organizations. Furthermore, RP may also  
42  
43 elicit negative emotions, increasing the severity of moral judgments. For instance, Islamic  
44  
45 teachings forbid acts such as slander and earning illegal money, likening these to eating a corpse  
46  
47 or drinking the sweat of people in Hell. This elicits feelings of disgust, increasing the severity of  
48  
49 moral judgments. Recent studies demonstrate that experimentally-induced feelings of disgust may  
50  
51 influence intuitive moral judgments, leading individuals to evaluate specific actions as immoral  
52  
53 (Schnall et al. 2008; Wheatley and Haidt 2005; Zhong and Liljenquist 2006). Unlike the HV, the  
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BV and the FV are expected to evoke feelings of disgust against committing forbidden acts, as those with such views are more committed to following Islamic teachings. We thus hypothesize the following relationships.

*Hypothesis 5a: Religious practice mediates the positive relationship between the Hope View and the degree of acceptance of unethical behavior.*

*Hypothesis 5b: Religious practice mediates the negative relationship between the Fear View and the degree of acceptance of unethical behavior.*

*Hypothesis 5c: Religious practice mediates the negative relationship between the Balanced View and the degree of acceptance of unethical behavior.*

Figure 2 illustrates the theoretical model, which incorporates the above hypotheses.

**[Insert Figure 2 about here]**

By using the ISBM, we aim to reveal the relationship between spirituality and religiosity and ethical judgment, and in doing so to determine how to effectively manage the influence of religion on ethical behavior in organizations. In the next section, we describe the methods used to test the hypotheses on which the framework relies.

## **Method**

The proposed theoretical schema guided our empirical investigation. In this section, we explain the design and development of vignettes, and the administration of a questionnaire.

### ***Vignette Design***

In the first phase of our study, owing to the apparent absence of vignettes in the Arabic language (in the Saudi context), we developed ethically questionable vignettes as condensed stories of hypothetical situations, on which the respondents were asked to make their own ethical judgments (Taylor 2006). First, we reviewed research on how to design vignette studies in business (e.g.,

Wason et al. 2002; Weber 1992), which recommended asking respondents to describe relevant situations (Levy and Dubinsky 1983) to guarantee that the scope and variables fitted the target group (Weber 1992). Then, in April 2014 we arranged two focus groups comprising postgraduate Saudi students at the University of Manchester, with eight participants in each. To ensure representative populations of employees in terms of age and cultural background, all the students were required to have previously worked in Saudi Arabia as business professionals for at least two years. We asked them to describe relevant unethical situations affecting business in Saudi organizations. From these focus groups, we successfully developed 24 ethically questionable vignettes (Wason et al. 2002; Wilks 2004). Attention was paid to upholding realism in developing the vignettes' context, terminology, ethical dilemmas and described actions. We also sought to keep the vignettes' language neutral to avoid influencing the participants' responses.

*Administration of Questionnaire*

To examine the relationship between the independent and dependent variables (Spirituality, religiosity and ethical judgment), we utilized an online cross-sectional survey methodology. This examined the intersection of different dimensions of Islamic religiosity, linking them with the ethical judgments of the selected sample of business professionals. We sent a self-administered online questionnaire to a randomly selected sample of 600 professionals recruited from the Saudi Management Association's email list. This list consists of over 6,700 registered management professionals around Saudi Arabia. Our vignette method was designed to provide a less threatening context and reduce social desirability bias. We also framed questions in the third person and assured the participants of their anonymity.

To remedy variance attributable to the measurement method rather than to the constructs represented by the measures, our data were collected in two stages 35 days apart. Half of the

participants completed the religious and demographic scales (the scales of Muslims' Views of Allah, RP and RK) in stage 1 and the ethically questionable vignettes in stage 2. The scales measured participants' views of Allah and their levels of RK and RP, while the 24 vignettes aimed to measure the degree of acceptance of ethically questionable scenarios. We used a cover story and questions about the 2014 Football World Cup in Brazil to generate psychological separation and create an appearance that the measure of the predictor variables did not relate to that of the criterion variable. Each view of God identified was then connected with the overall endorsement of the ethically problematic vignettes. To test all of our hypotheses simultaneously, we used structural equation modelling (SEM).

### **Participants**

Of the 600 contacts, 460 respondents completed both stages of data collection, resulting in a response rate of 76.70%. However, we deleted 33 cases owing to excessive missing data, resulting in a final sample size of 427. We observed that most of the missing responses related to the ethically problematic vignettes; thus, we tried to contact those who had not completed the questionnaire to ask them why they had quitted at this stage. We only received two replies: one individual asked the researcher not to contact him again, while the other said he "did not trust" our questionnaire.

Of the 427 participants who responded in both stages of data collection, 280 (65.70%) were male and 146 (23.30%) female. We consider this percentage to be representative of the profile of the Saudi workforce, where most business positions are occupied by males (Flynn 2011). Most participants (170, 39.90%) were aged between 36 and 45, while 120 (28.16%) were 26 to 35 years old, and 111 (26%) were between 46 and 60. Only 22 participants (5%) were between 18 and 25. With regard to marital status, 320 (75%) participants were married. The sample participants were

relatively highly educated, with 238 (55.86%) holding a bachelor’s degree and 131 (30.75%) a master’s or doctorate. Fifty-one (11%) had only a high-school education, and 1.4% were educated to below high school. In terms of work experience, 138 (32.39%) participants had 6–10 years of experience, 121 (28.40%) had 11–20 years, and 26.52% had 2–5 years. Only 22 (5%) had more than 20 years of experience.

**Measures**

A main barrier to testing the ISBM was the absence of a validated measurement tool. Therefore, it was essential to develop the Scale of Muslims’ Views of Allah (SMVA), a new psychometric scale reported elsewhere (see Alshehri et al. 2017). The SMVA comprised a 13-item scale measuring different Muslim views of God: HV, FV and BV. A mean question was asked—“In whatever you do at work, to what extent do you evoke (recall) the meanings of the following names and attributes of Allah” (such as “Allah is strict in torment” or “He is Most Loving”)—with responses ranging from 1 (“I never evoke the meaning”) to 7 (“I always evoke the meaning”).

The SMVA was validated using a sample of 472 Muslim business professionals. The newly-constructed 13-item scale demonstrated strong reliability, and discriminant, convergent and predictive validity. To test the *a priori* measurement models for SMVA, confirmatory factor analysis (CFA) was run using AMOS. The outcome of the CFA revised model yielded an excellent fit ( $\chi^2 = 2740.328$ ,  $df = 1808$ ,  $p = 0.001$ ,  $CMIN/DF = 1.641$ ,  $AGFI = 0.954$ ,  $TLI = 0.986$ ,  $IFI = 0.990$ ,  $CFI = 0.989$ ,  $RMSEA = 0.037$ ,  $RMR = 0.114$ ,  $PCLOSE = 1.000$ ). For the fit indices and acceptable thresholds used in this study, see Table 1.

**[Insert Table 1 about here]**

In order to test discriminant validity in the CFA model, the square root of the AVE of each construct (on the diagonal in the matrix in Table 2) was compared with all squared inter-factor

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4 correlations (SICs). All factors demonstrated adequate discriminant validity, with AVE values  
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6 greater than the SIC value, and both the maximum and average shared variance smaller than the  
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8 AVE (Hair et al. 2006; Fornell and Larcker 1981). The composite reliability (CR) was computed  
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10 for each factor, and for all factors, the CR exceeded the minimum threshold of 0.70, indicating  
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12 good reliability (Bagozzi and Yi 1988; Byrne 2013; see Table 2). Cronbach’s alpha was calculated  
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14 at 0.905 for HV and 0.898 for FV, again indicating excellent reliability (George and Mallery 2013).  
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19 **[Insert Table 2 about here]**  
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22 In order to establish the scale’s criterion-related (predictive) validity, We adapted Al-Sanî’s  
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24 (2010) scale (reputed in Alshehri et al. 2017) measuring the related construct of personal religious  
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26 practice (RP) was given to the same sample (n = 472). As expected, the HV was negatively  
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28 correlated with RP (r = -0.16, P = 0.01), and the FV was positively correlated with RP (r = 0.20, P  
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30 = 0.01).  
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34 We also developed a scale to measure the level of Muslims’ Religious knowledge (RK) on  
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36 two dimensions: knowledge of obligation (KO) and knowledge of the forbidden (KF). These two  
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38 dimensions were measured by several items, such as “My knowledge of the pillars of prayer” and  
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40 “My knowledge of the forbidden clothing,” ranked from 0 “no knowledge” to 5 “comprehensive  
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42 knowledge.” The Cronbach’s alpha for Muslims’ RK was calculated at 0.89. We also adapted  
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44 another Islamic measure, to measure religious practice (RP), also on two dimensions: practice of  
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46 obligation (PO) and practice of the forbidden (PF). These two dimensions were measured by  
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48 several items, such as “I observe the obligatory daily prayers punctually” and “Giving Sadaqah  
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50 (optional charity)” ranked from “Always to Rare” (see Alshehri et al. 2017). The Cronbach’s  
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52 alpha for RP was 0.91. All scales were written and administered in Arabic.  
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### **Control Variables**

Given that previous research has recognized the moderating role of age (Chatters and Taylor 1989; Koenig 1993; Peterson et al. 2001; Serwinek 1992), gender (Cronan et al. 2005) and education (Craft 2013) in ethical judgments, we included these as control variables in the analyses.

### **Dependent Variable**

We operationalized ethical judgments “simply as an individual’s personal evaluation of the degree to which some behavior or course of action is ethical or unethical” (Sparks and Pan 2010, p. 409).

Given the above-mentioned criticisms of the use of self-report accounts to determine instances of unethical behavior, we prepared a set of 24 ethically problematic fictitious vignettes describing suspect behavior in the workplace (see Appendix). The participants were asked to evaluate the ethically suspect behavior described in each vignette according to their personal values, from 1 “never acceptable” to 7 “always acceptable”. We factor-analyzed the responses (Conroy and Emerson 2004; Longenecker et al. 2004; Parboteeah et al. 2008; Wong 2008), and found that responses to 20 of the 24 vignettes could be adequately summarized by one common factor, namely the “degree of acceptance of unethical behavior” (DAUB). We also ran CFA and utilized the power of SEM to examine the relationship between our independent variables and participants’ DAUB scores. Details of the results of exploratory factor analysis (EFA) and CFA for the 20 vignettes developed for the model are provided below.

### ***Analytical Strategy***

We first conducted EFA on responses to the 24 developed vignettes to test the suitability of summarizing all vignettes with one common factor. We used principal component analysis (PCA) with promax rotation using the SPSS 20 software package.<sup>2</sup> A second SEM was used to test relationships between all research constructs in the ISBM. SEM generally involves a two-stage



procedure. First, a measurement model is specified and fitted, which was achieved here by running CFA to test *a priori* measurements (Kline 2005). Second, the structural model is fitted to the data (see Anderson and Gerbing 1988). To benefit from the advantages of SEM, a covariance-based SEM program (AMOS 20) was used with the maximum likelihood estimation (MLE) technique to test the measurement properties of the study model and all hypotheses simultaneously.

**EFA for the 24 Developed Vignettes Measuring DAUB**

First, we factor-analyzed the set of newly-developed vignettes using PCA with promax rotation. Kaiser-Meyer-Olkin and Bartlett tests for sampling adequacy were significant, and the commonalities for each item were sufficiently high (all above 0.5 and most above 0.6). The item loadings were highly significant (all above 0.7; Hair et al. 2006). Although three factors emerged with eigenvalues greater than 1, the first involved 20 of the vignettes and accounted for 54.9% of the variance, the second involved two cross-loading vignettes accounting for 8.6% of the variance, and the third also involved two cross-loading vignettes that accounted for only 4.6%. After dropping the four cross-loading vignettes and running EFA, we found that 20 ethically questionable vignettes, adequately summarized by one common factor with eigenvalues greater than 1, accounted for 65.4% of the variance.

**Evaluation of the First-Order Measurement Model**

To test the *a priori* measurement models, CFA was run for the seven-factor model (HV, FV, RK measured by both KO and KF, RP determined by both PO and PF, and DAUB). Following Anderson and Gerbing’s (1988) recommendation, we ran first- and second-order CFA. The goodness-of-fit (GOF) indices, validity and reliability of the measurement model were evaluated to test the model through first-order CFA. The GOF indices for the initial test ( $\chi^2 = 4007.846$ ,  $df = 2393$ ,  $p = 0.000$ ,  $CMIN/DF = 1.675$ ,  $AGFI = 0.770$ ,  $IFI = 0.930$ ,  $TLI = 0.927$ ,  $CFI = 0.930$ ,  $RMSEA$

= 0.040, RMR = 0.123, PCLOSE = 1.000)<sup>3</sup> showed an imperfect fit (Hair 2010; Hu and Bentler 1999; Tabachnick and Fidell 2007), so we refined the model. Following Byrne (2013), Hair et al. (2009) and Kline (2005), regression weights, loading estimates, modification indices and standardized residual covariance were used to assess the refined measurement model. Nine items were dropped from the model to achieve significant GOF indices, and the measurement model was re-run. The outcomes of the first-order revised CFA model yielded an acceptable fit ( $\chi^2 = 2740.328$ ,  $df = 1808$ ,  $p = 000$ , CMIN/DF = 1.516, AGFI = 0.807, IFI = 0.952, TLI = 0.950, CFI = 0.952, RMSEA = 0.035, RMR = 0.114, PCLOSE = 1.000).

### **Validity and Reliability of the First-Order Measurement Model**

The result of AVE to test for convergent validity was 0.50, supporting the convergent validity of the constructs for all factors (Anderson and Gerbing 1988; Hair 2010; Henseler et al. 2009; see Table 3). To test discriminant validity in the first-order CFA model, the square root of the AVE (on the diagonal in the matrix in Table 3) for each construct was compared with all SICs. All factors demonstrated adequate discriminant validity, with AVE values greater than the SIC value (Fornell and Larcker 1981; Hair et al. 2006; see Table 3). The CR was computed for each factor, and in all cases it exceeded the minimum threshold of 0.70, indicating good reliability (Bagozzi and Yi 1988; Byrne 2013; see Table 3).

**[Insert Table 3 about here]**

### **Evaluation of the Second-Order Measurement Model**

Three of our constructs, namely views of Allah, RK and RP, were measured through lower-order factors.<sup>4</sup> Therefore, it was also necessary to run a second-order CFA model analysis (Anderson and Gerbing 1988). The same procedure (GOF, validity and reliability) was followed as in the first-order CFA model (Byrne 2013). The GOF indices for the initial test ( $\chi^2 = 2764.822$ ,  $df = 1817$ ,

$p = 000$ , CMIN/DF = 1.522, AGFI = 0.807, IFI = 0.951, TLI = 0.949, CFI = 0.951, RMSEA = 0.035, RMR = 0.136, PCLOSE = 1.000) showed an acceptable fit (Hair et al. 2009; Hu and Bentler 1999; Tabachnick and Fidell 2007). However, the standardized residual covariance results showed that some items' values were greater than the acceptable threshold of 2.58 (Byrne 2013; Joreskog and Sorbom 1993), so we refined the model further. Based on the GOF indices and standardized residual covariances, four items were dropped from the model to ensure significance, and it was then re-run. The outcomes of the revised second-order CFA model demonstrated adequate model fit ( $\chi^2 = 2371.951$ ,  $df = 1583$ ,  $p = 000$ , CMIN/DF = 1.498, AGFI = 0.820, IFI = 0.955, TLI = 0.953, CFI = 0.955, RMSEA = 0.034, RMR = 0.132, PCLOSE = 1.000).

### **Validity and Reliability of the Second-Order Measurement Model**

To test for convergent validity, the AVE was re-calculated (see Table 4). The convergent validity of the constructs was supported by all factors, with AVE above 0.50 (Anderson and Gerbing 1988; Hair 2010; Henseler et al. 2009). To test the discriminant validity of the second-order CFA model, the square root of the AVE (on the diagonal of the matrix in Table 4) of each construct was compared with all SICs. All factors confirmed adequate discriminant validity, with AVE values greater than the SIC value (Fornell and Larcker 1981; Hair et al. 2006). In addition, the CR was computed for all factors, which exceeded the minimum threshold of 0.70, indicating good reliability (Bagozzi and Yi 1988; Byrne 2013).

**[Insert Table 4 about here]**

### **Results**

Table 5 presents descriptive statistics and correlations among the scales. Prior to discussing the hypotheses, it should be noted that according to the ISBM, the characterization of HV as separate and different from FV was supported, with a negative correlation of  $-0.49$  ( $p < 0.01$ ). A preliminary

examination of the data (see Table 5) showed support for H1a, with a positive correlation of 0.168 ( $p < 0.01$ ) between HV and DAUB significant at the 0.01 level (2-tailed) and at the 0.05 level (2-tailed). It also supported H1b and H1c, as HV was negatively related to RP ( $-0.47, p < 0.01$ ) and RK ( $-0.14, p < 0.01$ ). Meanwhile, RK ( $-0.22, p < 0.01$ ) and RP ( $-0.36, p < 0.01$ ) showed a significant negative correlation with DAUB, revealing potential evidence of a mediation effect and thereby supporting H4a and H5a. Similarly, H2a and H3c were supported, as FV was negatively related to DAUB ( $-0.33, p < 0.01$ ) and positively related to RP ( $0.43, p < 0.01$ ), with potential evidence of a mediation effect, supporting H5b. However, H2b ( $0.12, p < 0.01$ ) was not supported, as FV did not correlate negatively with RK. Thus, the preliminary evidence rejected H4b, as no mediating path was proven for FV–RK–DAUB. BV was negatively related to DAUB ( $-0.13, p < 0.01$ ), supporting H3a. However, H3b and H3c were unsupported, as the relationship between BV and RP, and BV and RK were non-significant. The preliminary evidence therefore also rejected H4c and H5c, as no mediating path was proven for BV–RK–DAUB or BV–PR–DAUB (see Figure 2). However, it is important to note that these results were only preliminary, since we utilized SEM to test all hypotheses simultaneously, rather than relying on bivariate correlations to test the variables independently.

**[Insert Table 5 about here]**

***Direct effects***

We conducted SEM to assess the hypothesized theoretical model and test the linear effects illustrated in Figure 2. This direct-effect model exhibited good fit indices ( $\chi^2 = 2371.951, df = 1683, p = 000, CMIN/DF = 1.598, AGFI = 0.820, IFI = 0.955, TLI = 0.953, CFI = 0.975, RMSEA = 0.034, RMR = 0.132, PCLOSE = 1.000$ ). Positive relationships between HV and DAUB (H1a:  $\beta = 0.21, p \leq 0.001$ ) and negative relationships between HV and RK (H1b:  $\beta = -0.35, p \leq 0.01$ )

and HV and RP (H1c:  $\beta = -0.28, p \leq 0.001$ ) were all supported. Moreover, FV was negatively related to DAUB, supporting H2a ( $\beta = -0.36, p \leq 0.001$ ), and the relationship between FV and RK was negatively significant, supporting H2b ( $\beta = -0.11, p \leq 0.05$ ). The positive relationship between FV and RP meant that H2c ( $\beta = 0.43, p \leq 0.001$ ) was also supported. Similarly, the relationships between BV and DAUB ( $\beta = -0.45, p \leq 0.001$ ), BV and RK ( $\beta = 0.45, p \leq 0.01$ ), and BV and RP ( $\beta = 0.38, p \leq 0.05$ ) supported H3a, H3b and H3c, respectively. Table 6 summarizes the direct model parameter estimates. When testing the hypotheses, we controlled for gender, age and education. The analyses indicated that educated participants and females were generally less accepting of the ethically problematic vignettes than less educated participants and males, while age had no significant effect on the dependent variable.

**[Insert Table 6 about here]**

***Mediation***

Mediation was tested using 2,000 bias-corrected bootstrapping resamples in AMOS. The direct and indirect effects were analyzed for potential full mediation (as discovered while fitting the model). In addition, we co-varied the error terms of the mediators to account for their correlation without adding theoretical complexity to our model. The results are summarized in Tables 7 and 8.

**[Insert Tables 7 and 8 about here]**

As illustrated in Table 7, H4a was supported, showing a partial mediation role of RK ( $\beta = 0.07, p \leq 0.001$ ) for the path HV–RK–DAUB. Similarly, H4b and H4c were supported, showing a partial mediation role of RK for paths FV–RK–DAUB ( $\beta = -0.08, p \leq 0.001$ ) and BV–RK–DAUB ( $\beta = -0.10, p \leq 0.001$ ).

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4 Interestingly, as shown in Table 8, the mediation path HV–RP–DAUB showed full mediation  
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6 ( $\beta = 0.17, p \leq 0.001$ ), supporting H5a. The results for paths BV–RP–DAUB ( $\beta = -0.30, p \leq 0.001$ )  
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8 and FV–RP–DAUB ( $\beta = -0.07, p \leq 0.001$ ) supported H5b and H5c; however, both paths showed  
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10 only partially mediated effects, as shown in Table 8.  
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## 14 **Discussion**

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16 Our main findings confirm that Muslims' views of God may influence managers' ethical  
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18 judgments in an organizational context. Specifically, the HV was more closely associated with  
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20 judgments in an organizational context. Specifically, the HV was more closely associated with  
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22 acceptance of the ethically questionable vignettes. Managers with an image of God dominated by  
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24 the HV were more accepting of the ethically questionable behaviors in the vignettes presented to  
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26 them, whereas managers who espoused the FV were more likely to oppose the ethically  
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28 questionable behavior described in these vignettes. This provides initial support for the more  
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30 nuanced thesis regarding the relationship between spiritual belief and religiosity, and ethical  
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32 judgment and behavior suggested by the SPH acting as a deterrent to unethical action. Those who  
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34 internalized the BV were also less accepting of the ethically questionable behavior presented in  
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36 the vignettes, and the BV was more positively associated with ethical judgment than the FV,  
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38 confirming that the relationship between the BV (combining divine rewards/punishments) and  
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40 ethical judgment makes theoretical sense (Saleam and Moustafa 2016). Finally, and interestingly,  
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42 RP fully mediated the relationship between the HV and ethical judgment, but only partially  
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44 mediated the relationships between both the BV and the FV and ethical judgment. The findings  
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46 also reveal that RK only partially mediated the relationships between all three views (HV, FV and  
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48 BV) and managers' ethical judgments.  
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56 Our key finding is that managers who internalized the image of God as benevolent and  
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58 forgiving were typically more accepting of unethical behavior and potentially more likely to  
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engage in decisions leading to an unethical judgment, at least in hypothetical situations. This, we propose, is affected by largely unconscious processes (Bazerman and Banaji 2004), but may also occur because certain conceptions are “disguised” when justifying corrupt actions (Tenbrunsel and Messick 2004). Thus, internalizing such spiritual emotions provides managers with language to support their self-deception and moral hypocrisy (Bazerman and Tenbrunsel 2011; De Cremer et al. 2011; Tenbrunsel and Messick 2004). Such individuals’ internalization of these spiritual emotions enables them to exonerate themselves, and therefore their unethical deeds do not affect their religious status. They appeal to God’s forgiveness and mercy after committing unethical acts through evocations like “Allah is oft-forgiving most merciful” or “Allah will forgive me!” They believe that merely uttering such words, while persisting in unethical behavior, will guarantee repentance. This finding is in line with the view that a solely rational approach to ethical judgment does not necessarily reflect how individuals actually behave (Ghumman et al. 2016). Previous research suggests that individuals use mental strategies to adjust their motivation and behavior to conform, or at least not conflict, with what they may have unconsciously internalized (Neck and Manz 1996; Gond et al. 2017). However, such a view of God may foster ethical misconduct, thereby creating an ideology of corruption that requires management.

Evidence of the same viewpoint can also be found in other religions. Chaves (2010) terms this the “religious congruence fallacy,” denoting the common but erroneous presumption that religious individuals’ moral behavior will be consistent with ostensibly religious norms. Other relevant findings in the literature are that belief in a benevolent, kind, forgiving and merciful God seemed to correlate positively with frequency of cheating in a quiz task (Shariff and Norenzayan 2011), and that national crime rates in the US are positively correlated with a belief in heaven and negatively correlated with a belief in hell (Shariff and Rhemtulla 2012).

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4 In contrast, managers who internalized the FV confirmed Shariff and Norenzayan's (2011)  
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6 empirical evidence of a positive relationship between a punitive God and ethical judgment. This  
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8 finding is also in line with that of Yilmaz and Bahçekapili (2016), who found that participants who  
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10 read sections of Quranic text relating to divine punishment reported more prosocial intentions than  
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12 participants who read sections highlighting Allah's forgiveness and mercy. One implication of this  
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14 finding is that individuals who view themselves in a harsh and punitive way in relation to their  
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16 image of God are more likely to treat and perceive others in the same way (Aquino and Becker  
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18 2005). Research also supports the view that individuals with strong authoritarian and conservative  
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20 values are more likely to accept the legitimacy of orthodox practices and beliefs (Chattopadhyay  
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22 2003). A further implication is that sound ethical judgment and behavior may not require belief in  
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24 a God in general, but rather a more specific belief in a God evoking credible fear of punishment  
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26 (Barro and McCleary 2003, Shariff and Norenzayan 2011).  
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34 Finally, our findings indicate that internalization of the BV was also strongly associated with  
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36 managers' ethical judgment and ethical behavior in organizations. This confirms our theoretical  
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38 argument that such individuals are motivated to commit right or wrong by their level of faith, based  
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40 on moderation, and combining the qualities of love, involving yearning and awe. It also suggests  
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42 that an individual's religious and spiritual life is largely governed by self-control, and is thus more  
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44 likely to adhere to a framework for day-to-day decision making that leads to ethical judgments and  
45  
46 behavior in organizations. This is in line with research suggesting that an individual's moral beliefs  
47  
48 and how they are internalized not only influence cognitive and affective processes, but may also  
49  
50 govern ethical judgments and behavior (Jennings et al. 2015). Such individuals are also more likely  
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52 to express balanced ideals and work values (Giacalone and Jurkiewicz 2003; Kaptein 2008;  
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54 Lefkowitz 2008).  
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Overall, the ISBM provides a meaningful snapshot of how adherents' views of God may inform their ethical judgments and behaviors. This suggests that religion and spirituality continue to provide a language of ethics that may lead to adverse ethical outcomes. In other words, a belief in guaranteed divine forgiveness may be interpreted as a moral license to transgress (Zhong and Liljenquist 2006; Zhong et al. 2010). Our findings align with the empirical evidence of some studies but contradict others. To date, only two studies have examined the relationship between people's views of God and the impact on their ethical judgments and behavior at work (Hardesty et al. 2010; Walker et al. 2012). Another study not directly linked to the business context examined the relationship between cheating behavior in an anonymous setting and views of God as loving and compassionate or angry and punitive (Shariff and Norenzayan 2011). Walker et al.'s (2012) study of ethical behavior in the workplace reveals that seeing God as loving and forgiving correlates with ethical judgment in the workplace, while a punitive view of God has no correlation. Moreover, Sharriff and Norenzayan (2011) claim that viewing God as a more punitive and less loving figure results in lower levels of cheating. Previous findings have thus produced mixed and inconclusive results, and future research should aim to resolve these contradictions.

### **Theoretical Implications**

This study makes several distinct theoretical contributions to the literature. Our first contribution is to develop and empirically test the ISBM model, linking diverse spiritual beliefs internalized as spiritual emotions/views of God with ethical judgment in organizations. This study appears to be the first to test the ISBM framework empirically. It conceptualizes religiosity and spirituality as a complex system encompassing spiritual belief, practice and knowledge, and focuses on how these elements interact to produce diverse ethical judgments. The conceptual innovation of the ISBM prioritizes the critical dimension of spiritual belief and evaluates the interrelatedness of other

religious dimensions. This enables a theorization of how different connections inform the diverse ethical behaviors of adherents of the same faith.

Within this model, we also empirically confirm the mediation relationship (through religious practice and knowledge) hypothesized by the ISBM between spiritual beliefs and ethical judgment (see Figure 1). Accordingly, we explain the mechanism through which individuals of the same faith interpret spiritual beliefs differently, by describing their dissimilar views of God, which are strongly influenced by both conscious aspects such as knowledge and unconscious emotions, leading them to practice religion uniquely. Although our findings relate to the effects of Islamic spirituality and religiosity on ethical judgment in organizations, we suggest that the developed framework (ISBM) can be extended to other religions because individuals' connections with and views of the sacred, or God, provide a foundation for their spirituality, regardless of their religion (Smith 2008). However, we acknowledge that its applicability is probably greater for faiths in the Judeo-Christian tradition relying on a clear dyadic separation between good and evil. We posit that individuals' spiritual emotions provide the ontological basis for their sense of self and their position in society, which may influence their attitudes and behaviors in organizations.

Our second theoretical contribution emerges from testing the model to provide a framework for use by other researchers studying religiosity and spirituality in organizations. Our findings demonstrate the theoretical robustness of the ISBM as a model for use in future studies in the field of business management and ethics. It offers a novel and nuanced understanding of how different dimensions of spirituality and religiosity affect such judgments (Tracey 2012). Thus, we contribute to the literature by providing a scientifically rigorous method of evaluating and examining the influence of spirituality and religiosity on ethical decision making (e.g., Corner 2009; King and Crowther 2004; Parboteeah et al. 2008; Vitell 2009; Walker et al. 2012; Weaver and Agle 2002).

Overall, the results provide compelling evidence that spirituality and religiosity inform both ethical and unethical behaviors in organizations. The study also demonstrates that religion continues to provide a language for ethics, although it may lead to problematic ethical judgments.

### **Implications for managers**

From a general perspective, this study is relevant to debates on the influence of religion on public life. Stakeholder theory, for instance, considers organizations as both economic and social institutions, leading them to encourage ethical practices that both affect and are affected by their context (Cremers 2017). From this perspective, we have analyzed the influence of Islamic beliefs on ethical practices in management and organizations. This knowledge is of potential practical importance for managing unethical behaviors when conducting ethical business training in predominantly Muslim countries. Our findings provide valuable guidance to international companies operating in regions where Islamic beliefs are dominant, for ethics training and education, and for educators and policymakers. Our data can be used to explain the normative gap between Islam's ethical teachings and the business practices frequently evident in Muslim countries (Transparency International 2015), and suggest practical strategies for managing unethical behavior in these countries.

Previous research suggests that cognitive reflection and reappraisal may help to improve ethical judgments (Feinberg and Shwartz 2012; Jennings et al. 2015; Paxton et al. 2012). We propose that management might consider fostering or strengthening a specific view of God, leading to better ethical judgments in organizations. However, this research also shows that organizations may unwittingly contribute to this problem by adopting a religious discourse that reinforces God's forgiveness while overlooking accountability.

Our findings show that RP may mediate the influence of different views of God and ethical judgments. It is therefore important for management to ensure tolerance of expressions of religious self-identity by building mutual respect and developing effective communication channels. It is also important that both employers and employees learn to respect each other's religious views (Hicks 2003). Overall, our findings may be crucial in encouraging diversity management to seriously consider the potential influence of religious beliefs.

Given the global nature of business, our findings provide valuable guidance for international companies operating in regions where Islamic beliefs are dominant. For example, one of the main practical implications of this study concerns integrating knowledge of the phenomenon of religious self-deception into ethical training to alter the discourse around corruption in organizations. Well-designed training courses might achieve this by developing a better understanding of the psychological processes behind employees' ethical or unethical judgments, elucidating how they may misuse religious concepts to rationalize unethical acts. Such programs might also include training on the process of unintentional decision making and how people re-rationalize unethical judgments using religious constructs. This might help to instill values of respect and tolerance, thereby improving acceptance of religious differences in the workplace.

In conclusion, such courses should not be designed simply to detect and prevent unethical behavior resulting from different beliefs and increase awareness of various forms of accountability. Rather, they should aim to assist employees in recognizing and responding to ethical issues. This study provides valuable information with implications beyond ethical training, for implementation in psychometric testing for logical and ethical reasoning at initial stages of recruitment.

Finally, our findings can be used by policymakers to manage ethical failures by improving understanding of how spirituality and religiosity may influence ethics. This might be accomplished

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4 by evaluating ethical decision making and behavior as a significant component of employee  
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6 performance appraisals, as recommended elsewhere (Buckley et al. 2001; Weaver and Treviño  
7  
8 2011). More broadly, in acknowledging the influence of religiosity and spirituality on ethics,  
9  
10 public policies will be better informed and perhaps fundamentally improved. For instance, the  
11  
12 Anti-Corruption Commission in Saudi Arabia, and similar bodies in other religious countries,  
13  
14 might draw on this research to formulate regulations and policies using religion to prevent and  
15  
16 combat corruption.  
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### 21 **Conclusions and Directions for Future Research**

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23  
24 Our findings confirm that spirituality and religiosity have profound and often unexpected effects  
25  
26 on managers' ethical judgements in the workplace. We recognize that our study suffers from  
27  
28 limitations that warrant attention, mainly concerning the generalizability of our findings. The data  
29  
30 for this study were collected predominantly from organizations in a single country (Saudi Arabia)  
31  
32 and so may not be representative of other countries with Muslim populations. Moreover, the  
33  
34 sample participants were relatively young, and age may influence the maturity of responses  
35  
36 concerning ethical judgments. In order to validate the practicality of the theoretical framework and  
37  
38 the empirical findings of this study, future research might replicate its methods in different Muslim  
39  
40 countries. This would provide valuable theoretical validation and guide empirical research on links  
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42 between ethical judgement and ethics in a variety of cultures and contexts.  
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49 Despite these limitations, our findings may inspire a new strand of research that will offer  
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51 valuable and profound explanations of how religion may influence ethical judgments in  
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53 organizations. Although our findings relate to the effects of Islamic spirituality and religiosity, the  
54  
55 developed model will also benefit researchers investigating other religions. As previously  
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57 suggested, we believe the ISBM to be extendable to other religions. Cognitive, affective and  
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behavioral components of religiosity are features of almost every religion worldwide (Cornwall et al. 1986; Weaver and Agle 2002). The ISBM's components may differ in content and emphasis across cultural and religious groups, leading to diverse forms of religiosity with varied influences on ethical behavior. We posit that individuals' spiritual emotions provide the ontological basis for their sense of self and their position in society, which may influence their attitudes and behaviors in organizations. Indeed, several recent studies suggest that views of God may predict both religious and non-religious people's behaviors (Evans and Adams 2003; Froese and Bader 2010; Unnever et al. 2005, 2006). Thus, our model can be employed to enrich business ethics and organization studies, and to explain ethical behavior in workplaces where the role of spirituality and religiosity has been relatively neglected.

Appendix

(Vignettes, English Version)

Please evaluate, on the basis of your personal point of view and values, the ethical quality of the decision described in each following vignette below, from 1 “never acceptable” to 7 “always acceptable.”, (Bearing in mind that there is no right or wrong answer. The right answer is only what is reflected in your personal opinion).

1-In order to increase profitability, the production manager has increased the daily average operations despite the fact that it exceeds the permitted legal limits in the environmental pollution scale.

Never acceptable		Sometimes acceptable			Always acceptable	
1	2	3	4	5	6	7
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

2-In order to obtain a concession contract of a potential 10 million dollar profit in a foreign country, the international marketing manager in a Saudi company has paid 500 thousand dollars to a government official in that country under a “so-called consultancy”. In exchange, the government official has vowed to help the company in obtaining the project.

Never acceptable		Sometimes acceptable			Always acceptable	
1	2	3	4	5	6	7
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

3-A small firm gets most of its overall income in cash. And in order to underpay the set amount of Zakat<sup>1</sup>, the owner of the firm discloses 50% only of the income and profits to the Zakat and Income Department under the pretext that the Department does not distribute deservedly all the zakat money levied on Zakat legitimate causes in compliance with the Islamic law.

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<b>Never acceptable</b>	<b>Sometimes acceptable</b>	<b>Always acceptable</b>
1	4	7
2	5	6
3	6	7
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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4-Two equally qualified and experienced engineers have been short-listed to occupy a supervisory position in a big oil company. The CEO of the company has chosen the engineer with the same religious doctrine as that of most of the employees for fear that the rest of the employees will be upset and uncooperative with a supervisor of a different religious and doctrinal appurtenance as theirs.

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<b>Never acceptable</b>	<b>Sometimes acceptable</b>	<b>Always acceptable</b>
1	4	7
2	5	6
3	6	7
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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5-A manager of a company realised that his company intended to announce the granting of free shares and the distribution of some monetary dividends on the shareholders. Based on this information, he buys his company's shares to avail of the sellback after the announcement.

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<b>Never acceptable</b>	<b>Sometimes acceptable</b>	<b>Always acceptable</b>
1	4	7
2	5	6
3	6	7
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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6-Production Engineer manager found out a flaw in a product that might be a hazard to the safety of the consumers. He reported it to those in charge but the company refused to redress the problem. The manager decided to keep silent rather than escalate the problem to external bodies.

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Never acceptable			Sometimes acceptable			Always acceptable
1	2	3	4	5	6	7
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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7-Under the pressure of the company’s board of administration, an auditor has selected a legal method to set up financial lists because this method conceals from general public some unsettling facts. **Dropped**

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Never acceptable			Sometimes acceptable			Always acceptable
1	2	3	4	5	6	7
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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8-Under the pressure of the company’s financial mediation in which a person is employed, an auditor has given an investment recommendation to an investor to purchase the shares of a certain company despite him being convinced that the investment in those shares was not viable. **Dropped**

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Never acceptable			Sometimes acceptable			Always acceptable
1	2	3	4	5	6	7
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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9-In order to use all his statutory leave, the employee submits a fake sick leave to his employer so that he can be absent and partake in a wedding ceremony of one of his/her relative held in another city.

**Dropped**

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<b>Never acceptable</b>	<b>Sometimes acceptable</b>	<b>Always acceptable</b>
1	4	7
2	5	6
3	6	7
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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10- A company concluded a 3 year maintenance contract for a government sector. After the company had received the project, its director realized that some of its past conventional and common practices were offering Eid<sup>3</sup> presents by the contracting company to the government high-ranking officials in the sector. The director decides to carry on with this custom and offer gifts despite its onerous cost so that the renewal of the company's contract does not get affected in the future.

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<b>Never acceptable</b>	<b>Sometimes acceptable</b>	<b>Always acceptable</b>
1	4	7
2	5	6
3	6	7
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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11-The executive director has promoted his averagely qualified and sufficiently experienced person from his tribe to occupy a position of a head of department; giving him precedence over another more qualified person to whom he has no blood-relation.

---

<b>Never acceptable</b>	<b>Sometimes acceptable</b>	<b>Always acceptable</b>
1	4	7
2	5	6
3	6	7
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

---

12- As part of a product's marketing strategy, the marketing manager proceed to change the packaging/cover/wrapping and the colour of the product and then market it as a newly-enhanced product despite the fact that other characteristics of the product have not changed.

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<b>Never acceptable</b>				<b>Sometimes acceptable</b>				<b>Always acceptable</b>
1	2	3	4	5	6	7		
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	

---

13- A retailer has made free offers such as "buy one, get one free" to market his goods and attract customers. However, the cost of the goods or the service is in fact covered in the same purchase price disbursed by the customer.

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<b>Never acceptable</b>				<b>Sometimes acceptable</b>				<b>Always acceptable</b>
1	2	3	4	5	6	7		
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	

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14- A head of department receives extra amounts of money through an overcharge in the cost of his allowances and travel costs as all managers and high-ranking officials do the same.

---

<b>Never acceptable</b>				<b>Sometimes acceptable</b>				<b>Always acceptable</b>
1	2	3	4	5	6	7		
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	

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15- A businessman has purchased orders of granting lands from its owners and uses it in strategic and vital sites by the help of his influential acquaintances in a municipality of one of the major cities.

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Never acceptable				Sometimes acceptable				Always acceptable
1	2	3	4	5	6	7		
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>		

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16- A (cars) showroom owner does not show the purchaser in details all the flaws he knows about in t car exhibited for sale despite his knowledge about some hidden flaws. He nonetheless allows the purchaser to check and drive-test the car. **Dropped**

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Never acceptable				Sometimes acceptable				Always acceptable
1	2	3	4	5	6	7		
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>		

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17- Despite the fact that the state system forbids the use of government-owned cars outside the official working hours, a regional manager in a government sector uses the car outside those hours as a conventionally, agreed-upon conduct; and because all managers in the same sector do just the same.

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Never acceptable				Sometimes acceptable				Always acceptable
1	2	3	4	5	6	7		
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>		

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18- Customer service manager in a bank has persuaded customers to borrow money because the bank pays him a rewarding commission per each customer obtaining a loan through him.

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Never acceptable			Sometimes acceptable		Always acceptable	
1	2	3	4	5	6	7
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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19- A regional manager in a bank has financed a commercial project through a loan in compliance to Islamic law (As alleged by the bank), despite his knowledge that the loan and its terms are not in compliance with Islamic Law.

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Never acceptable			Sometimes acceptable		Always acceptable	
1	2	3	4	5	6	7
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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20- In order to avoid a colossal cleaning cost for polluting the soil with components such as lead, mercury, and zinc, copper which jeopardize the health of the inhabitants and the nearby environment, a mining company has sought the services of a research and environmental consultancy bureau to provide a pollution-free report.

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Never acceptable			Sometimes acceptable		Always acceptable	
1	2	3	4	5	6	7
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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21- A head of a satellite channel has decided to cancel an economic programme after businessmen threatened to take all their commercials off air if the channel was to air an interview with a famous financial analyst known for his boldness in criticising the manipulation of the stock-market.

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<b>Never acceptable</b>			<b>Sometimes acceptable</b>			<b>Always acceptable</b>	
1	2	3	4	5	6	7	
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	

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22- A retailer uses different pricing offers, starting by a very high price, and then reduces the price to show the customers that the store is giving discounts, nonetheless, the trader is making enough profits after all.

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<b>Never acceptable</b>			<b>Sometimes acceptable</b>			<b>Always acceptable</b>	
1	2	3	4	5	6	7	
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	

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23- A General Manager of Land Grants in a municipality helps his nephew in using the land he received legally in a different vital location.

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<b>Never acceptable</b>			<b>Sometimes acceptable</b>			<b>Always acceptable</b>	
1	2	3	4	5	6	7	
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	

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21- A head of a satellite channel has decided to cancel an economic programme after businessmen threatened to take all their commercials off air if the channel was to air an interview with a famous financial analyst known for his boldness in criticising the manipulation of the stock-market.

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<b>Never acceptable</b>	<b>Sometimes acceptable</b>	<b>Always acceptable</b>
1	4	7
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

---

22- A retailer uses different pricing offers, starting by a very high price, and then reduces the price to show the customers that the store is giving discounts, nonetheless, the trader is making enough profits after all.

---

<b>Never acceptable</b>	<b>Sometimes acceptable</b>	<b>Always acceptable</b>
1	4	7
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

---

23- A General Manager of Land Grants in a municipality helps his nephew in using the land he received legally in a different vital location.

---

<b>Never acceptable</b>	<b>Sometimes acceptable</b>	<b>Always acceptable</b>
1	4	7
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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-Do you like Al Nabati<sup>2</sup> poetry?

- Yes
- Sometimes
- No
- 

- 1-Zakat: Muslim mandatory annual alms.
- 2-Nabati poetry: A type of dialectal poetry known in the gulf region
- 3-Eid: Muslim joyous annual festival

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## Endnotes

<sup>1</sup> Ibn Al-Qayyim al-Jawzziya (1292-1350CE) was a famous Islamic jurist and, psychologist, and theologian. He is often called "the scholar of the heart" due to his extensive interest in human behavior and ethics.

<sup>2</sup> The dataset was quite large (n=427), so promax was chosen because it can account for correlated factors.

<sup>3</sup> ALT = alternative model, AGFI = adjusted goodness-of-fit index, CFI = comparative fit index, NFI = normed fit index, RMSEA = root mean square error of approximation.

<sup>4</sup> The BV construct was measured through HV and FV factors, RK was measured through KO and KF, and RP was measured through PO and PF.

**Table 1** Fit indices and their acceptable thresholds

Fit Index	Acceptable Threshold Levels
Chi-Square $\chi^2$	Low $\chi^2$ relative to degrees of freedom with an insignificant p value ( $p > 0.05$ )
Relative $\chi^2$ ( $\chi^2/df$ )	2:1 (Tabachnick and Fidell 2007), 3:1 (Kline 2005)
RMSEA	Values less than 0.07 (Steiger 2007)
GFI	Values greater than 0.95
AGFI	Values greater than 0.95
RMR	Good models have small RMR (Tabachnick and Fidell 2007)
SRMR	SRMR less than 0.08 (Hu and Bentler 1999)
Incremental Fit Indices	
NFI	Values greater than 0.95 (Hu and Bentler 1999)
NNFI (TLI)	Values greater than 0.95 (Hu and Bentler 1999)
CFI	Values greater than 0.95 (Hu and Bentler 1999)
<b>p-value of close fit</b>	Values greater than or equal to <b>0.05</b>

**Table 2** Validity and reliability computations for the developed scale

	Composite Reliability	Average Variance Extracted	Maximum Shared Variance	Average Shared Variance	HV	FV
HV	0.85	0.68	0.54	0.20	0.78	
FV	0.92	0.75	0.19	0.13	-	0.81
					0.26	

Notes: HV = Hope View, FV= Fear View.

**Table 3** Validity and reliability of the first-order measurement model

	CR	AVE	RPF	HV	FV	RPO	RKF	DAUB	RKO
PF	0.91	0.58	0.76						
HV	0.90	0.58	-0.46	0.76					
FV	0.92	0.66	0.48	-0.54	0.81				
PO	0.94	0.62	0.58	-0.40	0.37	0.79			
KF	0.92	0.69	-0.03	-0.14	0.10	0.08	0.83		
DAUB	0.97	0.65	-0.21	0.18	-0.36	-0.21	-0.30	0.81	
KO	0.92	0.54	0.03	-0.08	0.10	0.10	0.56	-0.35	0.73

Notes: HV = Hope View, BV = Balanced View, FV= Fear View; RP = Religious Practice with two dimensions, Practice of Obligation (PO) and Practice of the Forbidden (PF); RK = Religious Knowledge with two dimensions, Knowledge of Obligation (KO) and Knowledge of the Forbidden (PF), DAUB = degree of acceptance of unethical behavior.

**Table 4** Validity and reliability of the second-order measurement model

	Composite Reliability	Average Variance Extracted	RP	DAUB	BV	RK
R	0.75	0.60	0.78			
P						
D	0.97	0.65	-0.25	0.80		
A						
U						
B						
B	0.70	0.54	0.73	-0.38	0.74	
V						
R	0.72	0.57	0.07	-0.43	0.16	0.75
K						

Notes: BV = Balanced View, RP = Religious Practice, RK = Religious Knowledge, DAUB = degree of acceptance of unethical behavior.

**Table 5** Descriptive statistics and correlations of the study variables

	Mean	SD	HV	FV	BV	DAUB	RP	RK
HV	4.22	1.66	-	-0.49	0.59	0.17	-0.47	-0.14
FV	4.00	1.80	-	-0.49	0.39	0.33	0.43	0.12
BV	4.12	0.86	0.59	0.39	-	-0.13	-0.08	-0.03
DAUB	3.82	1.66	0.17	-0.33	-0.13	-	-0.22	-0.36
RP	1.81	0.58	-0.45	0.43	-0.08	-0.22	-	0.08
RK	3.00	0.98	-0.14	0.12	-0.03	-0.36	0.08	-

Note: \*  $p < 0.05$ , \*\*  $p < 0.01$

**Table 6** Structural equation modelling of direct effect results

Independent Variable	Dependent Variables		
	RK	RP	DAUB
HV	-0.28	-0.35	0.21
FV	-0.11	0.43	-0.37
BV	0.45	0.38	-0.46

Note: \* $p < 0.05$ , \*\* $p < 0.01$ , \*\*\* $p < 0.001$ .

**Table 7** Religious knowledge mediation effects

Variable Relationship	Direct without Mediator	Direct with Mediator	Indirect	Results
BV/RK/DAUB	-0.45	-0.35	-0.10	Partial Mediation
FV/RK/DAUB	-0.36	-0.28	-0.08	Partial Mediation
HV/RK/DAUB	0.21	0.14	0.07	Partial Mediation

Note: \* $p < 0.05$ , \*\*  $p < 0.01$ , \*\*\*  $p < 0.001$ .

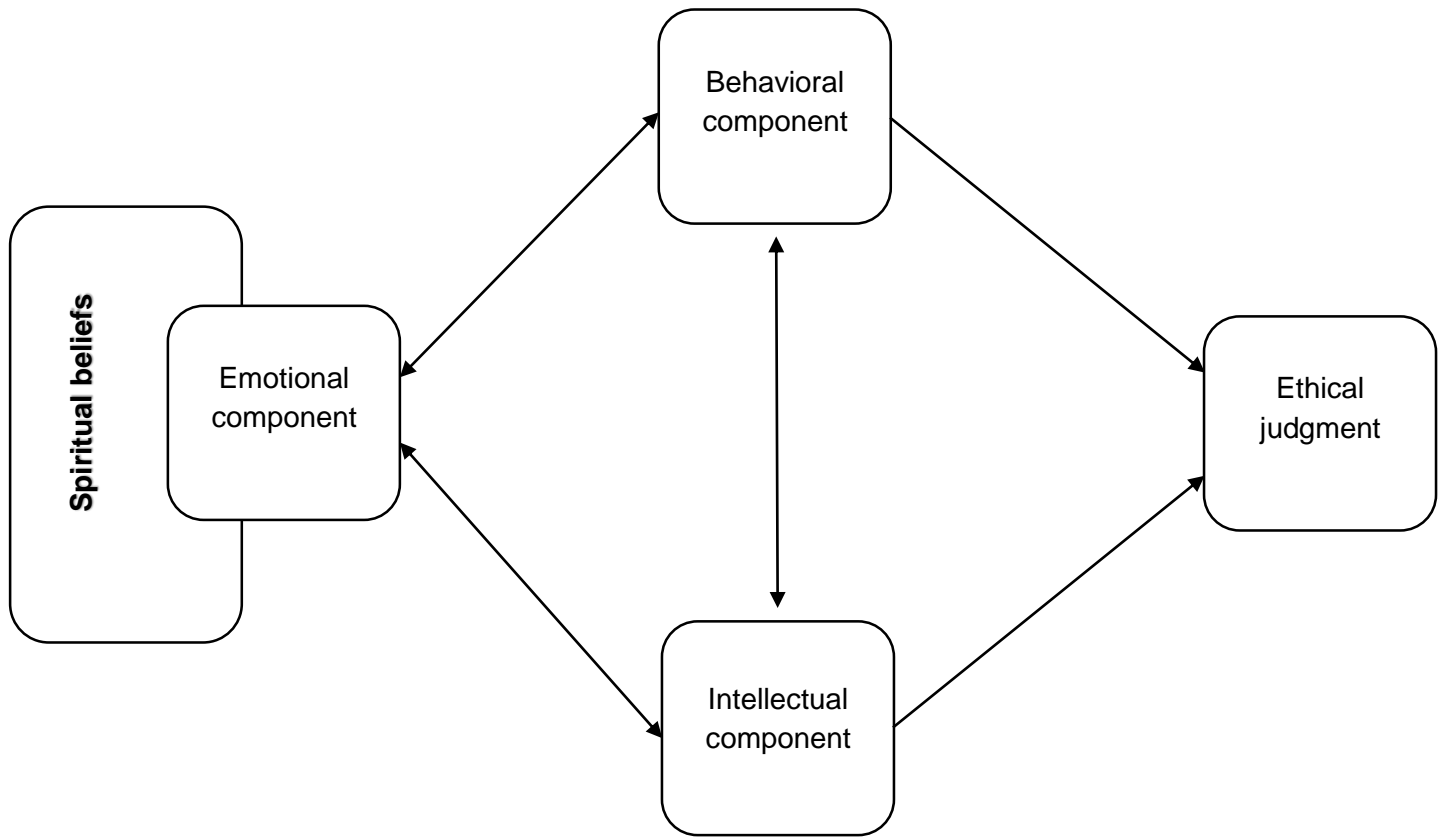
**Table 8** Religious practice mediation effects

Variable Relationship	Direct without Mediator	Direct with Mediator	Indirect	Results
BV/RP/DAUB	-0.45	-0.75	-0.30	Partial Mediation
FV/RP/DAUB	-0.36	-0.29	-0.68	Partial Mediation
HV/RP/DAUB	0.21	0.05	0.17	Full Mediation

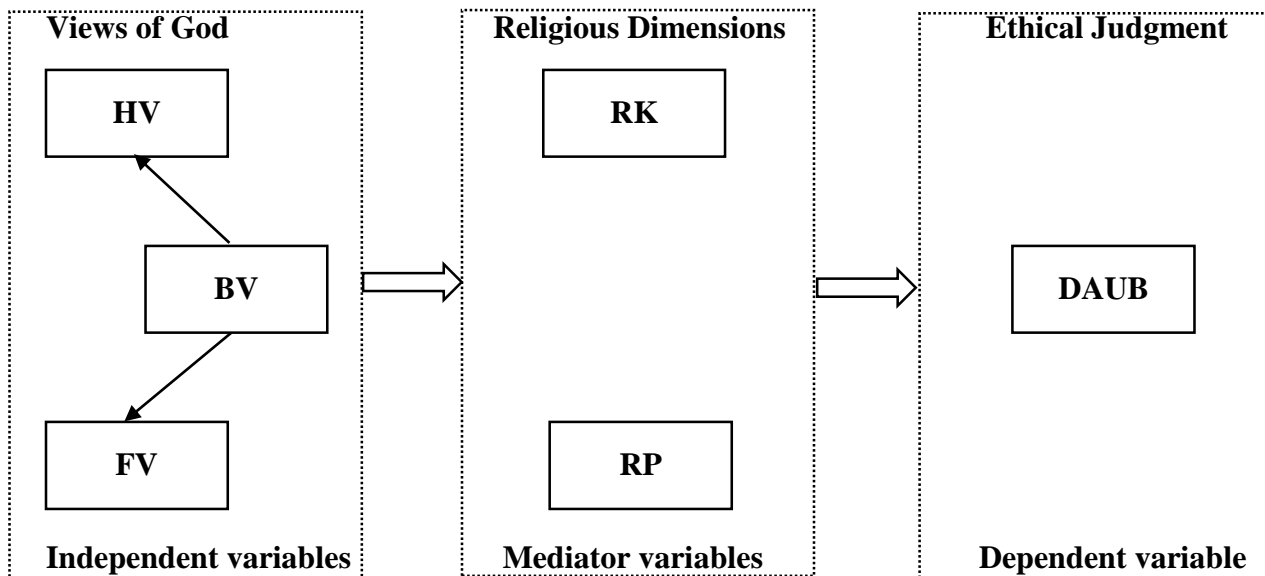
Note: \* $p < 0.05$ . \*\*  $p < 0.01$ , \*\*\*  $p < 0.001$ .



**Figure 1** Theoretical model



**Figure 2** Conceptual framework



Notes: HV = Hope View, BV = Balanced View, FV = Fear View, RP = Religious Practice, RK = Religious Knowledge, DAUB = degree of acceptance of unethical behavior.