Culture, convention, and continuity

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Culture, Convention, and Continuity: Islam and Family Firm Ethical Behavior

ABSTRACT

Although some scholarly attention has been devoted to the role of religion in entrepreneurship, there is a scarcity of research that focuses on the influence of Islam in the family business domain in general and the impact of Islamic concepts on the ethical behavior of Muslim family firms in particular. In addressing this, we reveal how the founder's ethical behavior which is informed by the Islamic concepts *tawakkul, taqwa,* honesty, and dignity is imprinted as values onto next-generation leaders through mentoring, role modeling, and job shadowing and thus embedded at the family firm level. We conceptualize these insights through the development of a formal framework for the analysis of the imprinting of Islamic influences on family firm ethical behavior. In addressing the roots of ethical behavior, we make contributions to the family business, Islamic entrepreneurship and imprinting literatures. In practical terms, we highlight the importance of informal practices in endorsing the ethical behavior of the next-generation family members.

Keywords: family business, family firm ethical behavior, Islamic concepts, imprinting

Family businesses are not homogenous (Chua et al., 2012; Dibrell & Memili, 2018), with their heterogeneity originating from their governance structure, vision, goals, and the owning family's identity and values (Wright et al., 2014). Indeed, such entities represent a unique context whereby familial ties (Eddleston et al., 2010), family goals and values (Kotlar & De Massis, 2013), differing family business governance approaches (Schulze et al., 2001), and family dynamics influencing business succession (Helin & Jabri, 2016) intersect. Among contextual influences on family business is the religious beliefs of the founder, the family, and the wider national culture (Kavas et al., 2020). Religious influences not only shape societies, but also can have a profound impact on organizational decisions, operations, and ethical behavior (Tracey, 2012). As recent reviews have demonstrated (Vazquez, 2018), there is little or no reference to the family business context in the business ethics literature, nor is there much reference to business ethics in the family business literature (Litz & Turner 2013), an issue of longstanding concern (Everett, 1986; Gallo, 1998; O'Boyle et al., 2010), not least because of the fragmented perspectives taken on the intersections of business ethics and family business (Long & Matthews, 2011; Koiranen, 2002; Litz & Turner, 2013).

We understand religion to comprise a 'set of beliefs, feelings, dogmas and practices that provides an ethical and moral framework for understanding motivation and behaviour' (King, 2007, p. 104), and to be constituted in a set of intrinsic religious beliefs and extrinsic religious practices (Chowdhury, 2018) defined by the dogma, sacred books, rites, worship, sacraments, moral prescriptions, interdicts and organizations that unite its community of adherents (Johnson et al., 2001). Although some scholarly attention has been paid to the importance of spirituality and religion in family firms (Neal & Vallejo, 2008; Kellermanns, 2013; Astrachan et al., 2020), the systematic analysis of the effect of religious values on family business systems remains underdeveloped (Vazquez, 2018), as does the issue of the extent to which the ethical values of the family business are guided by the religiosity of the owning family and founder (Kellermanns, 2013; Paterson et al., 2013). Recently, Fathallah et al. (2020) have highlighted the role of religious logic in informing the management practices of Muslim family firms. Nevertheless, the mechanisms by which religious beliefs are transmitted to the next generation in such firms have yet to be fully explored. This is of significance, as religious beliefs are often rooted in the founder's religious convictions which are translated across generations, thus shaping organizational values and organizational and individual behavior (Paterson et al., 2013). Despite Barbera et al. (2020)'s examination of the transmission of religious values across generations in a Christian family firm which demonstrated that the transmission process is manifested in their leadership style, the impact of Islamic concepts as practiced by Muslim family firms on the ethical behavior of these entities has is still not clear (see Kavas et al., 2020, as a notable exception). This is even more timely given the recent call for investigations into the impact of religion on family business ethical behavior in the Arab Middle East where Islam is the dominant religion (Samara, 2020). Given the large and growing populations of Muslims worldwide, the increasing adoption of Islamic financial practices in Western financial institutions, and the recent spread of Islamic adherence products in global markets (Duran & Garcia-Lopez, 2012), research into the role of Islam's influence on family firms' ethical behavior is of both managerial and theoretical importance. We address this gap in understanding by exploring our underpinning research question: How are the Islamic values of the family business founder embedded in a family business across generations?

This paper makes important contributions to research in the family business domain. First, in responding to the calls by Samara (2020) for investigation into the impact of religion on family business ethical behavior in Saudi Arabia, we advance understanding as to how the religious concepts of Islam influence the values that family business founders prioritize which accordingly manifest in family firms' ethical behavior in Saudi Arabian family firms. We conceptualize these insights through the development of a theoretical model that makes explicit the particular Islamic concepts that shape a business founder's ethical behavior, and the mechanisms by which they are imprinted across generations and embedded at the family-firm level. In so doing, we advance the work of Fathallah et al. (2020) which explained how Muslim family firms perceive their religion in influencing their ethical decisions, by looking backward and revealing how Islamic values are imprinted in family members in the first place. Furthermore, we build on Barbera et al. (2020) by making explicit the mechanisms by which these values are imprinted. Second, we contribute to the Islamic entrepreneurship literature by providing empirical insights into how *tawakkul* promotes risk-taking propensity among family business founders. Third, we contribute to the imprinting theory from a family business perspective (Jaskiewicz et al., 2015; Pieper et al., 2017). To date, imprinting has been conceptualized as a one-off-event, a response to sensitive periods (Marquis and Tilcsik, 2013; Mathias et al., 2015). We extend this research, by exposing the "everydayness" of imprinting as an ongoing agent driven activity. Accordingly, we illustrate how the founder's ethical behavior, which is informed by Islamic concepts and embodies the values espoused in the family firm, is imprinted onto next-generation leaders through early exposure to the family business and facilitated by mentoring, role modeling, and job shadowing. In so doing, we answer calls for scholarly attention into how the family's religious beliefs affect how children are raised and how next generation leaders are developed (Astrachan et al., 2020).

To develop these arguments, we commence by outlining the rationale for our theoretical framework, family business ethical behavior, which forms the basis of our analysis. In the following section, we discuss our methodological rationale and method followed by the presentation of our findings. We conclude with a discussion which provides the basis of our theoretical contributions and for further investigation.

Theoretical Framework

Family Business Ethical Behavior

Given the dominance of family business firms in economies on a worldwide basis, investigation into the ethical frames underpinning such entities is increasingly important (Long & Mathews, 2011). Whereas the possibility of ethical management in general has been extensively explored, especially from the perspective of MacIntyre's virtue ethics (see, for example, MacIntyre, 2007; Ali, 2014; Sinnicks, 2018), family business ethical behavior is relatively under researched (Duh et al., 2010; Vazquez, 2018). Despite this, family businesses are considered to have unique ethical values compared to their nonfamily business counterparts (O'Boyle et al., 2010; Blodgett et al., 2011; Long & Matthews, 2011), which are considered attributable to their family orientation, and to a strong sense of belonging and loyalty to the birth family (Ellingsen et al., 2012). Ethical behavior is demonstrably prevalent in value-based organizations (García-Álvarez & López-Sintas, 2001), and family firms are regarded as being value oriented (Dyer, 1989), with the founding family creating and reinforcing such values (Distelberg & Sorenson, 2009). In particular, the identification of the founders' value systems is critical in understanding the founder's influence on family business behavior (García-Álvarez & López-Sintas, 2001; Sorensen 2013). As noted by

Bennis and Nanus (1985, p. 92), the founder "operates on the emotional and spiritual resources of the organization, on its values, commitment and aspirations."

Values such as loyalty, trust, respect, and honesty (Haugh & McKee, 2003) may not only define the family business culture but also guide the founder's behavior and decision-making; thus, these values are a legacy to be transmitted to the next generation (Koiranen, 2002; Parada & Viladas, 2010). Values provide a basis for policies, practices, and expected ethical behavior. Founders socialize values in the family business by making evident the values that they want to convey to successors, and in so doing build an organizational culture around their values (Sorenson, 2013). Neal & Vallejo (2008) suggested that family businesses are incubators that can promote moral and social values for the next generation. Thus, it is necessary to understand the founder's influence on family business ethical behavior as a socializing agent for the transgenerational transmission of value systems (García-Álvarez & López-Sintas, 2001).

If ethics as the principles defining right and wrong (Sims, 1994) are acquired rather than innate (Kohlberg & Hersh, 1977), then the family becomes the first institution of moral education and indoctrination (Feldman, 2007), and family social capital (e.g. family communication, family identity and collective trust) plays a central role in embedding family moral values in the family business (Sorenson, 2013). More often than not, this process relies less on formal mechanisms for the formulation, communication and enforcement of business ethics in family firms (such as codes of ethics, family charters and written agreements) than on informal practices based on familial culture and interpersonal relationships (Vazquez, 2018, p. 701-702). In an early exploratory study, for example, Adams et al. (1996) found that family firms are less likely to have formal codes of ethics than their counterparts and rely mainly on informal mechanisms to foster ethical behavior. Personal and direct-relationship-centered approaches are preferred, with the socialization of ethical values beginning with children's initiation into the values, norms, and behaviors the family encourages (García-Álvarez et al., 2002).

Imprinting and Family Firm Ethical Behavior

Although there are frequent references in the literature to the role of the transgenerational continuity of the family in 'the establishment, protection, development, and transmission of moral traditions' (Vazquez, 2018, p. 701), and how these are transformed into organizational outcomes (Van Gils et al., 2014), 'clear detailed descriptions about the transmission mechanisms of family ethics to business are still to be explored' (Vazquez, 2018, p. 705). We address this issue by drawing on the concept of imprinting in organizational and entrepreneurship studies. This can be traced back to Stinchcombe (1965), who described the process by which technological, economic, political, and cultural elements of the founding context shape the characteristics of new organizations and the process by which these founding characteristics are reproduced during the organization's subsequent history (Johnson, 2007). Although originally developed and applied in the context of industries and organizations, imprinting has been adopted across a wide range of theories, levels of analysis, and empirical contexts (Marquis & Tilcsik, 2013; Simsek et al., 2015). In family business research, imprinting, the "perspective that what happened to people and organizations during past crucial events holds a large sway on how they behave in the present and the future" (Kidwell et al., 2018, p. 5), is typically used to explain new venture creation (Mathias et al., 2015); reactions to the death of one firm and the creation of another (Walsh & Bartunek, 2011); survival (Geroski, Mata, & Portugal, 2010); entrepreneurial legacy and innovation (Jaskiewicz et al., 2015); human resource management practices (Kidwell et al., 2018); intergenerational relationships (Pieper et al., 2017); transgenerational ownership and business family identity (Suess-Reyes, 2017); and firm culture, strategy, and decision-making processes (Stanley, 2010). More recently, imprinting theory has been used to understand how significant features the family firm founder introduced become imprinted at the organizational level (Jaskiewicz et al., 2015). Additionally, Hammond et al. (2016, p. 1210) posited that family legacies consists of both tangible and intangible values that are “imprinted, transferred, and interpreted between and amongst generations.”

Imprinting scholars acknowledge the role of the founders in initiating the original array of imprints (Marquis & Tilcsik, 2013). Accordingly, the founder’s values, which are defined as “enduring belief[s] which guide actions and judgments across specific situations and beyond immediate goals to more ultimate end-states of existence” (Rokeach, 1968, p. 161), become imprinted onto the firm’s culture and norms of ethical behavior (Schein, 1983). Furthermore, children raised in the family business are exposed to the challenges and opportunities of the business, which play a major role in articulating the significance of particular values (Zellweger et al., 2011). As with any other social interaction, entrepreneurship is always at least in part a cultural process; as such, a full account of imprinting in any specific context must include an assessment of the various factors (organizational, cultural, religious) from which founders draw or by which they are subconsciously influenced (Johnson, 2007). Given this, the recognition that organizational values are crucial to ethical behavior (García-Álvarez & López-Sintas, 2001), and that family firm values may be steeled by a deep sense of spirituality and religious identification (Kellermanns, 2013; Paterson et al., 2013; Sorenson, 2013), research needs to look more closely at the role that ethics, values, and religion play in influencing ethical behavior in the family business context.

Islamic Ethical Behavior

Whereas researchers have investigated the ethical behavior of family businesses from a number of perspectives, the impact of religion has received little attention. Although ethics and religion can be considered separately, for many people they are inextricable in practice (Everett, 1900). In an echo of Immanuel Kant's transcendental ethics (Allison, 2004), transcendentalist-revealed religions such as Islam are seen as prescribing clear sets of ethical rules to be followed. Despite its status as the world's second-largest religion, Islam has received little scholarly attention in both the entrepreneurship and family business domains (Davis, 2013; Gümüsay, 2015; 2017). Islam is based on the Quran (words of Allah) and *Sunnah* (the deeds, sayings, and silent approvals of the prophet Muhammad [peace be upon him {PBUH}]), from whence Muslims derive the Islamic principles that guide all aspects of their lives, including in the social, economic, political, and legal spheres (Abeng, 1997; Kayed & Hassan, 2010). Accordingly, Islam is considered a comprehensive religion in that it is a major determinant in shaping both its followers' personal and business value systems (Ali & Al-Owaihan, 2008; Abeng, 1997; Beekun, 2012), but also a misunderstood religion (Uddin, 2003) with respect to its role in the legitimization of entrepreneurship. Despite this, Islam provides a foundation and a framework to understand entrepreneurship and is considered an entrepreneurial religion because it enables and encourages entrepreneurial activity (Gümüsay, 2015). The premise for this foundation is based on various verses of the Quran and other depictions of the prophet Muhammad (PBUH) that directly refer to engagement in entrepreneurial practices (Davis, 2013; Zaman et al., 2013). For example, Islamic concepts such as *rizq* (sustenance) and *tawakkul* (trust and reliance on *Allah*) are embedded in the concept of entrepreneurship. "For a Muslim, *rizq* ultimately is granted by Allah. An entrepreneur thus needs to have *tawakkul*, trust, in Allah. In that sense, risk is 'outstored' and risk-taking is made easier" (Gümüsay, 2015, p. 203).

Nevertheless, *tawakkul* in Islam should be combined with action on the part of the individual. Moreover, achievements in Islamic entrepreneurship are evaluated by outcomes as well as by how those outcomes are achieved (Gümüsay, 2015). Such a perspective is guided by *taqwa*—the consciousness of duty toward Allah and awareness of accountability toward Him. As such, an entrepreneur filled with *taqwa* will abstain from unethical behavior (Zaman et al., 2013); as such, Islam is not merely a religion, but a major influencing force in shaping personal and business value systems (Ali & Al-Owaihan, 2008; Beekun, 2012).

An Islamic perspective considers it mandatory for business to be guided by a morally driven philosophy that does not deliberately lead to the concentration of wealth in the hands of the few and whereby profit considerations are not independent of an ethical system (Gümüsay, 2015). Islam requires that all business dealings strictly adhere to the rules prescribed by the Quran for the purposes of maximizing values instead of profits (Uddin, 2003), with the value of business actions based on their contribution to society's overall welfare. Accordingly, ethical issues determine the boundaries of business conduct and whether certain economic activities are considered legitimate; thus, no business actions are deemed independent of social milieus (Ali et al., 2013). Moreover, the Quran stresses the importance of fairness in the workplace where people are expected to ensure justice to stakeholders and well-being to mankind (Samara, 2020). The act of fairness can be considered a complex process in family firms (Van der Heyden et ai., 2005), where family and non-family employees have different attributes (Samara and Arenas, 2017; Samara et al,, 2019). Nevertheless, fairness and justice in all transactions to maintain reputation and standing in the community are considered important for success (Ali et al., 2013; Samara and Arenas, 2017).

Methodology

Research Context

Saudi Arabia is the birthplace of Islam and home of the two holy mosques in Mecca and Madinah. Islam is the official religion of Saudi Arabia, with 85%–95% of Saudi Arabian citizens Sunni Muslims (Pew Research Center, 2018). Within Islamic society, a great deal of importance is devoted to the family and family relationships (Dham & Sheikh, 2000). Family values and ties are thus highly regarded in Saudi society, and influence not only cultural but also economic spheres (Davis et al., 2000).

Family businesses constitute 63% of Saudi Arabian's registered companies, generating approximately 32% of the country's GDP (Alrubaishi and Robson, 2019); with Saudi Arabian family businesses representing 6 of the 10 largest family businesses in the Middle East and North Africa (MENA) region (EY Family Business Yearbook, 2014). The Saudi Arabian's government's recognition of the importance of entrepreneurship and family businesses to the economy is reflected in the region's Vision 2030, a plan aimed at reforming the Saudi economy toward a more diversified and privatized structure. In 2018, the Saudi Ministry of Commerce and Investment established the National Center for Family Enterprises with the aim of promoting the role of family businesses in the country's economic and social development, enhancing their competitiveness, and increasing their contribution to GDP. The Ministry also released a guiding charter for Saudi family businesses with the goal of enhancing family businesses values, thus aiding them develop their businesses according to an institutional framework (Ministry of Commerce and Investment, 2018).

In Saudi Arabia, the family is a core pillar of society (Tlaiss & Kauser, 2011), where the family is highly regarded over self-interest (Alrubaishi & Robson, 2019). The Islamic values of Saudi Arabian society stress the importance of parental respect. The Quran states the following:

> And your lord has decreed that you worship none but Him and that you be dutiful to your parents. If one or both of them attain old age in your life, say not to them a word of disrespect, nor shout at them but address them in terms of honour (Holy Quran, 1989, 17:23).

With regards to family businesses within this context, it is expected that such values facilitate the transfer of ethical work practices across generations.

Methods

Consistent with our research aim, we adopted an interpretive case study methodology. Such an approach allows us to build an understanding of the properly contextualized lived experiences of the family firms in Saudi Arabia; as such, "rather than being treated as a control variable, context becomes part of the story" (Zahra & Wright, 2011, p. 72). This enabled us to focus on how contextual factors, including religious factors, were constitutive of the strategies family firms adopted to develop, grow, and enhance their businesses, and in doing so, we shift the research from internally focused, context-as-variable approaches to a more externally oriented approach (Welter, 2011). Although Islam is a universal religion and all Muslims concur on the fundamentals of Islam, Muslims vary largely in the extent of their religiousness and in accepting different interpretations of their faith (Yilmaz, 2014). Such variations in interpretations are present not only between sects of Islam (such as Sunni and Shia) but also within the same sect (Blanchard, 2006). Moreover, Islam as a religion is heterogeneous across sociocultural and institutional contexts

(Karakas et al., 2015), with differences observed even between regions in the same country (Abu-Raiya & Pargament, 2011). Acknowledging the considerable cultural, ethnic, and socioeconomic variation as well as the geographical distribution of Muslims around the world, this paper focuses on Saudi Arabia, the birthplace of Islam. Moreover, Islamic ethics and morality discussed are arguably applicable to all Muslims because "the dominant features of the Islamic Work Ethics are contained in all Islamic schools of thought" (Ali & Al- Al-Owaihan, 2008, p. 14). For the purpose of defining a family business, we used an operational definition based on family involvement in management, ownership, and succession. As such, the family had to fully own the business with at least two family members actively involved in managing the business, and the family had to have the desire to pass on the business to the next generation. We adopted a purposive sampling technique (Gartner & Birley, 2002; Pratt, 2009). Sampling ceased when saturation point was reached, whereby no new patterns or themes emerged and further sampling was deemed redundant, thus resulting in 10 family businesses. While there is no optimal sample size in multiple case study research, a sample between 4 and 10 cases is recommended by Eisenhardt (1989). The sample comprises different sectors and generations that reflect the heterogeneous nature of family firms (Jaskiewicz & Dyer, 2017). However, the sample businesses share the same geographical, religious, and cultural contextual settings, therefore mitigating external variation (Welter, 2011). Table 1 presents background information relating to our 10 family business cases.

Insert Table 1 about here

We conducted a total of 20 semi-structured interviews with two family members in each of the 10 Saudi Arabian family firms, and we supplemented the interviews with archival analysis of website materials, newspaper articles and TV shows and observational instances (e.g. family council meetings, AGMs, family dinners, family away-days, conferences and plant tours). The interviews began with demographic and background questions related to the participants and their respective family firms. Following that, we asked specific questions related to our research aim which were informed by the extant literature. Our interview guide contained open ended questions pertaining to the non-financial aspects of family firms such as family firm meaning, effect of family values on strategic decisions and ethical behaviours, relationships between family members and with other stakeholders, and entrepreneurial activities. Interviews lasted between 60 and 110 minutes and averaged 88 minutes. All interviews were recorded, with the exception of those at two participant firms, where extensive notes were taken. We transcribed interviews verbatim, and then one member of the research team translated the interviews from Arabic to English before any analysis took place.

Matrix analysis was used to analyze data and enable cross-case comparison (Miles et al., 1994). Cross-case analysis facilitates grouping common responses as well as allowing for analysis from different perspectives on key issues (Patton, 1990). In-line with best practice (Gioia et al., 2013), the researchers immersed themselves by reading the entire data set while searching for meaning and patterns prior to formal coding (Braun & Clarke, 2006). The data set included all interview transcriptions, archival pieces, and researcher notes. Once the researchers were re-familiarized with the data, and ideas for coding were noted, and a coding manual developed. We then adopted an inductive approach to explore the data, whereby all data was coded, collated and sorted into overarching themes. During the coding process, we also looked for similarities and differences among the cases; for example, as to whether religious values were evident during the founder period or after he passed away. The first-order coding yielded 22 codes, which were arranged into six main categories. A matrix in which rows represented cases and columns represented codes was then built for each category. This way, all similarly labeled data were brought together under one column. Some text was repeated in more than one column because it was related to more than one code. For example, in codes related to fear of *Allah* and those related to early engagement. In matrices analysis, data entered into cells can take different forms, such as paraphrased text, quotes, or symbols (Miles et al., 1994). For the sake of clarity and because the data originated from interview transcripts, direct quotations of phrases, sentences, and paragraphs, data were entered into cells of the constructed matrices (Nadin & Cassell, 2004). Phrases were used when the data was self-explanatory and meaning was clear, whereas long sentences and paragraphs were used to aid understanding or when an example was provided. Two members of the research team, who were highly familiar with the case study firms and data sets, carried out the procedure of theoretical coding, and a third senior team member who was not involved in the data collection or initial coding acted as a referee; this mitigated any potential coding disagreements while establishing inter-rater reliability of the qualitative data analysis (Armstrong et al., 1997). This resulted in an inter-rater agreement of 0.74, which was above the proposed threshold of 0.70 (Kreiner, Hollensbe, & Sheep, 2009). In the second stage of analysis, codes were revised and rerevised until we achieved a satisfying set of codes that reflected the data. This was done by repeatedly examining data in each cell and going back and forth between the matrices and transcripts (Strauss & Corbin, 1997). We kept notes during the revision process to understand the reasoning behind the creation and modification of codes. The second stage of analysis yielded six second-order codes, which were rearranged into three aggregate theoretical dimensions (Gioia et al., 2013).

The data structure table (Table 2) illustrates how the transcripts informed the codes and aggregate theoretical dimensions on which the presentation of our findings was structured. By comparing the 10 cases, we identified two aggregate theoretical dimensions: Islamic Concepts Guiding Family Firms Ethical Behavior (based on the theoretical categories of *tawakkul*, *taqwa,* honesty, and dignity) and Intergenerational Transfer as an Imprinting Process (based on the theoretical categories of early engagement/socialization and mentoring/role modeling/job shadowing).

Insert Table 2 about here

Findings

Islamic Concepts Guiding Family Firms Ethical Behavior

In shaping family firm ethical behavior, the religious values of the family business founder were deemed significant, with Islamic concepts of *tawakkul, taqwa,* honesty, and dignity emerging as influential. *Tawakkul* (trust and reliance on Allah) enabled family business founders to tolerate risk because when filled with *tawakkul*, family business founders had faith in Allah, especially in difficult situations. “Sometimes you have financial problems, but Allah always helps you in the end” (3A). Furthermore, the founders felt they were able to make risky decisions because of their faith in Allah and His protection –“I have faith in Allah, Allah gave us this and Allah will take it from us. They asked me to take insurance on my warehouses, but I didn’t. I told them that I have insurance and they asked me where is the insurance policy and I told them with Allah!” (7A).

The Islamic concept of *taqwa* (consciousness of duty toward Allah and awareness of accountability towards Him) was also evident in the founders’ ethical behavior: “The most important thing in work is your fear of Allah before anything else!” (2A). The family business founders considered *taqwa* fundamental for doing business. “The basis we work from is fear of Allah. If it is present in the family members, things will be much easier. We always ask ourselves, is this going to satisfy Allah?" (10A). In fact, *Taqwa* was present in all business dealings, including stakeholder relationships:

> "Fear of Allah is present in everything, you don't delay payment to a supplier, you can't have rest unless you gave others what is rightfully theirs. We have this concept and I will pay from my personal account to resolve such issues, and that is what has sustained our business for 20 years whilst many other companies have failed . . . but we survived". (3A)

Moreover, *taqwa* was linked to the sustainability of the business- "The key thing to say about how the company is going to continue: by *taqwa* Allah" (2A).

It emerged that Islamic concepts were deeply embedded within the fabric of the region and as such were significant in shaping family firm ethical behavior. Observation data revealed, that Islamic concepts were embedded in company logos, slogans, and/or website materials. As 7A commented:

> "I tell my sons to rely on Allah in everything, and to be honest! That's it! And as much as you can avoid sins like sales representative tips and things like that, leave it totally! It may increase your sales, but Allah won't bless it, when you add such incomes to your money, the blessings will go away".

As key Islamic concepts in all transactions fundamental to maintaining reputation and standing in the community, honesty and dignity were considered important for success (Ali et al., 2013; Abeng, 1997). As 1B stated, "One must be honest to be able to succeed. When you are honest with people and with yourself you might progress slowly, but at the end, you will reach your goal. Success doesn't come without honesty." Honesty was also deemed an essential criterion when selecting a successor, as remarked upon by participant 8A:

> "There are two important things in order to succeed in business: honesty and power! If you have power from your education and experience and you are honest in dealing with all people, then this is all you need. I haven't encountered something better than honesty! If you are honest with others and with yourself, then all will be fine. "The best of men for you to hire is the strong, the trustworthy" (Holy Quran, 1989, 28:26)".

The preservation of dignity was prioritized even above monetary gains, with 2B commenting, "Money is a way, not a goal. Someone won't take with him what he eats and drinks and wears, but what will be remembered about him are the good things he did".

Prioritization of reputation and protection of family-based identity, which were part of the tribal culture (Al-Barghouthi, 2016), also served as motivation to excel and deterrents to unethical behavior. As participant 6B commented, "Our family name is very important, it is a big thing! And we are protecting it in terms of accuracy and completion time." Reputational concerns are deemed important in Saudi Arabia because the family business is tied to the family's social standing (Davis et al., 2000). This is summarized by participant 1A, who said, "If a brother behaves badly, he harms the whole family. Even if it is a small insignificant thing, we gain unnecessary enemies." Reputation was also deemed a resource for family firms, as one participant described "Our reputation saved us from a critical situation with the bank. We are harvesting my father's reputation. The new generation have to understand that money is not everything, but ethics/morals are more important (2B)". According to Islamic concepts, the family business is expected to be righteous and lawful in dealing with its stakeholders and communities (Beekun, 2012). Thus, moral values such as honesty and fairness (Abeng, 1997) were perpetuated through building long-term relationships with stakeholders.

Intergenerational Transfer as an Imprinting Process

Mentoring, role modeling, and job shadowing emerged as informal mechanisms in the imprinting process in Saudi Arabian family businesses. Although exposure of the next generation to a business is an important factor in developing a successor, as is transferring tacit knowledge, including ethical work practices (Sharma & Rao, 2000), we reveal how close interaction with the founder and their religious convictions resulted not only in the perpetuation of Islamic values but also their shaping of organizational values and culture. This exposure and interaction was evident across all cases in the early business socialization of the next generation and is exemplified by 10B:

"I [have] worked with my dad since I was in high school. He taught me to read a budget when I was 12 years old. My brother and I used to go to the farm to get some vegetables, and then we went to the mosque and the vegetable market to sell them- prayer always came first. I know everything my dad owns, land by land".

This exposure also took the form of small tasks: "We engaged our kids in our business gradually, starting from age 14–15 years, I gave them simple tasks like bringing in papers, opening envelopes, archiving files, etc." (1B). This engagement enhanced the transfer of family business practices and facilitated their deep embedment and preservation across generations: "My brother got his high school son a desk at the office, and he let him come to sit with the accountant or the HR manager to learn how a family business works" (5B). Thus, it is evident that next-generation family leaders are socialized into the business early in their adult lives.

Islamic concepts that favor the respect of elders and parental obedience consolidated the successful transfer of family practices (Welsh & Raven, 2006). Indeed, honoring one's parents is mentioned in various verses of the Quran where the righteousness of the parents and benevolence towards them is coupled with the worship of Allah. Describing an incident, participant 9B declared, "I felt guilty! Because I raised my voice to my father's face! I was very angry. I disrespected him. Whatever happens, he is my father and I shouldn't behave in this manner". This is even more prevalent in the Saudi tribal tradition where family loyalty and conformity is highly valued (Gannon & Pillai, 2010), with such a context facilitating the transmission of the founder's values to the next generation. As 10A pointed out, "fear of Allah and knowing that family loyalty pleases Allah helped us a lot in inheritance distribution. There were a lot of things that might have raised conflicts in the distribution. For instance, we have a farm that we all love, to avoid conflict, we made it as part of Awqaf (inalienable charitable endowment under Islamic law), it was my father's wish". Moreover, continuous interaction with the founder due to strong kinship ties, a characteristic of the region (Sidiani & Showail, 2013), embodies values across generations. As 6B noted, "In Saudi Arabia, we have close families, it's not like western families, for example in USA, when a kid reaches 17 years old, it's goodbye, here we have closer families".

Accordingly, Islamic concepts resulted in such values being deeply imprinted in the next-generation leaders because family traditions, ties (strong or weak), and emotions (positive or negative) affect family members' knowledge transfer, commitment, and motivation (Mazzola et al., 2008). This was observed in observational data such as newspapers and TV interviews with next generation family members where the Islamic values of the founder were mentioned both explicitly and implicitly "Our clients know the company and its founder and how his sons are walking the same principles like their father, they trust us and this is one of Allah blessings on us" (Newspaper Interview, 2019).

Mentoring and role modeling emerged as having a significant role in imprinting Islamic concepts that lead to ethical behavior. For example, 3B emphasized, "Since we were kids until now, my father never let us believe that money was everything in life. There are priorities before money". Whilst 9A commented, "I tell my son to fear Allah, and do good to your parents, do charity work like paying rent for a widow, make poor families happy, those good things will lead you to success". Indeed, the existence of a positive mentoring relationship between the incumbent and successor as a training tool is more likely to enhance the successor's leadership development and contribute to success for both patrimonial and managerial family firms' succession (Le Breton-Miller et al., 2004). As 5B commented "my brother is very keen to teach me and give to me from his experience! Sometimes he calls me at midnight saying I need you for 10–20 minutes, and he would drive to one of our projects, pointing faults or raising issues". Islamic values were also practiced when faced by obstacles:

> "I am trying to teach my sons by giving them guidance on our work and values, and authorizing them. An incident I always tell them about is when we supplied machinery as part of a huge contract to an important vendor. After the machines were delivered, the vendor contacted me saying that they were not compatible with the agreed upon specifications and that they would be returned. I was in a shock! Because I am sure that we met all requirements, I contacted the manufacturer and made their managers fly to a meeting with the vendor to review all specifications and to prove that the vendor was wrong! I tell my sons it was because of my confidence in Allah in the first instance and then my confidence in myself that this matter was resolved" (7A).

Such mentoring practices also served to facilitate the family business's continuity, "I was sure that he was a man who had the ability and the mentality…….. I taught and directed him until he reached the level to be better than me, and then it was time for separation. he could handle the responsibility" (10A).

Significant successor learning experiences occurred on the job rather than during formal training (Cabrera-Suarez, 2005) as reflected by 2B, “My father would say, pay attention to this or that….. I now realize that this was valuable advice…based on experience, you don’t get it from nothing”. Thus, involving successors in the family firm provided them with crucial tacit business knowledge and skills (Royer et al., 2008), “Now I have a new generation to teach. I gave XXX from my experience, gave him information, and taught him tiny details …..the secrets of our work” (5A).

Discussion

The literature has noted the influential role that family business founders play in forming family business values (Sharma, 2004; Duh et al., 2010); however, what has not been noted is the influence of Islam in shaping the values of not only the founder but also the generations that follow. Our findings confirm that Islamic concepts motivate family business leaders to incorporate Islamic human and spiritual ideals into everyday business dealings and thus regulate family firms’ ethical behavior. Accordingly, Islamic ethical behavior begins at the top, whereby the family business leader embodies and communicates the values espoused in the family firm; which serves to constitute the family social capital of the business (Sorenson 2013) and establishes a legacy to be transmitted to next generations (Koiranen, 2002; Parada & Viladas, 2010). We thus provide evidence of the manifestation of such ideals (honesty, trust, solidarity, and flexibility) in customer relations, protection of the family’s reputation, and dealings with competitors (Murtaza et al., 2016; Possumah et al., 2013). In particular, key Islamic concepts emerged as significant in shaping family firm ethical behavior within Saudi Arabian family firms: *tawakkul, taqwa,* honesty, and dignity. *Tawakkul* allows family business leaders to tolerate risk by providing them with courage.

When filled with *tawakkul*, family business leaders have faith in Allah and His reward for their efforts. Indeed, family business leaders are able to engage in perceived risky decision-making as a result of their reliance on Allah for protection. This adds an additional dimension to the ambiguous relationship between risk and entrepreneurship (Naldi et al., 2007), which appears to vary among countries and cultures (Bjørnskov & Foss, 2010). *Taqwa*, another Islamic concept to emerge from the findings, is deemed an essential element for doing business. Thus, *taqwa* was present in all business dealings and specifically perpetuated through the construction of long-term relationships with stakeholders (Kayed & Hassan, 2010). Therefore, family firms' ethical behavior has both a socioeconomic and metaphysical dimension, consisting of both spiritual and material well-being (Beekun, 1997). We demonstrated how Islamic influences on family firm ethical behavior are based on the interlinkage between textual sources and the Saudi Arabian context. As common across most religions, a concurrent theme within Islam is the focus on achieving a desired place in the afterlife, through the doing of good works with and for mankind while on earth (Ali, 2014). Our adoption of an Islamic lens thus provides insight into how both a specific scriptural source as well as a metaphysical being can provide guidance and recommendation for family firms ethical behavior (Gümüsay, 2015; 2017).

Our findings not only identify which particular Islamic values emerged as significant but also how these Islamic values were imprinted onto the next generation. In so doing, we concur with Myers, (2004) and Smith and Denton, (2009) that parents create a lasting imprint on their children's religious beliefs. Building on Johnson's (2007) distinction between the incorporation and reproduction phases of imprinting, we adopted Simsek et al.'s (2015) discussion of the three phases of imprinting: genesis, the interaction between the imprinter and the imprinted to form an imprint;

metamorphosis, the evolutionary dynamics by which imprints persist, amplify, decay, or transform; and manifestations, the influence of the imprint on the organization's characteristics and behaviors. These processes mediate the broader relationships among the family, business, and cultural domains and act as a transmission mechanism by which Islamic concepts shape through imprinting the culture of the family through the development of a shared mind-set and hence to the intergenerational imprinting of family business ethical behavior. Of course, these processes do not play out in a vacuum, and we have shown in our case analyses that secondary processes—such as job shadowing and mentoring—can be effective in building normative and affective commitment (Dhaenens et al., 2018) to the family business in this intergenerational imprinting process.

Imprinting provides and establishes powerful behavior guidelines as to what is deemed ethical. Family businesses are more likely than their nonfamily counterparts to rely on role modeling to encourage ethical behavior and informally transmit behavioral norms (Adams et al., 1996; Duh et al., 2010). According to Vallejo (2008), the level of adoption and acceptance of values and norms is higher in family businesses than that of their nonfamily counterparts. In order to ascertain a complete understanding of Islamic ethical behavior within family businesses, we first must start at the individual actions of the founders, then at how the actions of these individuals combine to create a unique social structure and finally at the means by which this social structure influences subsequent ethical behavior (Long & Matthews, 2011). Thus, a working theory of family firm ethics must recognize not only the elements or idiosyncrasies of this entity but also the mechanisms through which such idiosyncrasies come into being. Within this paper, we demonstrate the role of imprinting as one such mechanism. Our discussion of imprinting focuses mainly on the process by which ethical frames are transmitted to and embedded in the family business.

This raises two additional directions for further research. First, at the business level the relationship between ethics and business constructs such as strategy and governance (Long & Matthews, 2011) and the relative importance of individual ethical practices and wider contextual factors in business development (Adams et al., 1996), including wider external stakeholder and social standards and expectations (Van Gils et al., 2014), remain under-explored. Second, the two-way dynamics of the influence of the ethical climate of the family business on the ethical behavior and moral development of the individuals involved in the business and the impact of the ethical frameworks of these individuals on both the business and the family 'have received practically no attention so far and … may help to partly explain typical organizational dynamics of family businesses' (Vazquez, 2018, 706).

Dodd & Seaman (1998) argued that the religious foundations of a country can act as a synthesizer that provides support for ethical work behavior regarding the creation of societal values. As seen in Figure 1, Islamic concepts were influential in informing the ethical behavior of the family business founders. Accordingly, Islamic ethical concepts were internalized by the founders and as such acted as an individual, internalized action-guided code. This individualized, internalized action code not only acted as a guideline for business ethics but was also imprinted onto the next-generation leaders. Figure 1 demonstrates that imprinting in family firms can be understood as an agent-driven process. As others have noted, we find that family firms may be imprinted from founding and that this impact can be observed through successive generations. However, *how* this imprinting occurs is underdeveloped in the extant literature. We thus build on the work of Barbera et al. (2020) and Dieleman et al. (2020) who allude to the mechanisms of value imprinting through our identification of role modeling, mentoring, and job shadowing as specific mechanisms of value imprinting.

Insert Figure 1 about here

Conclusion

Whilst family firm ethical behavior has been researched from economic, political, institutional, psychological, and social perspectives, researchers have largely neglected religious factors. This paper aims to address this gap in understanding by exploring how the Islamic values of the family business founder influence a Saudi Arabian family firm's ethical behavior. Given that religion provides its followers with set of principles by which to live by in every aspect of their lives, it is reasonable to argue that such followers' economic activity will be influenced by their respective religions (Dodd & Seaman, 1998); with this influence of religion principally imprinted by the transmission of a system of implicit and explicit values that provides a frame to the economic actor by giving sense to their actions (Gundolf & Filser, 2013).

As a result of our adoption of an interpretative qualitative approach, we demonstrate how Islamic concepts govern all aspects of Muslim life (Uddin, 2003), with such concepts serving as an internalized, action-guided code for the founder that are then transmitted to the next generation. Furthermore, we illustrate that this transmission—facilitated by role modeling, mentoring, and job shadowing—results in the long-lasting embedding of these concepts at the family-firm level. Thus, imprinting in family firms is an agent-driven process that can be found in day-to-day lived experiences rather than unique, one-off trigger circumstances or events.

This paper makes important contributions to research in the family business domain. First, **we respond to calls by for Samara, (2020) for research into the impact of religion on Saudi Arabian family business ethical behavior through our provision of** novel insights into the influence of Islam on family firm ethical behavior among Saudi Arabian family firms. We conceptualize these insights through the development of a model in which we make explicit how Islamic concepts shape the family business founder's ethical behavior, which is then imprinted across generations and embedded at the family-firm level. Second, building on this, we contribute to Islamic entrepreneurship literature by providing empirical insight into how Islamic concepts promotes risk-taking propensity among family business founders. In particular, *tawakkul* informed the virtue of courage, which is significant for entrepreneurial behavior as it directly engages with an entrepreneur's self-understanding as a "risk taker" (Naughton & Cornwall, 2006). Third, we contribute to the imprinting literature (Jaskiewicz et al., 2015), which to date, from a family business perspective context, looks at imprinting triggered by one-off sensitive periods. We extend this literature by illustrating how the founder's ethical behavior, which is informed by Islamic concepts and embodies the values espoused in the family firm, is imprinted onto next-generation leaders as a result of early exposure to the family business, facilitated by mentoring, role modeling, and job shadowing; and embedded at the family firm level. This is important as researchers seek to better understand the impact that decisions made in a single generation can have on future generations.

Finally, in practical terms, we acknowledge the importance of educating family business practitioners (Klandt, 2004) on the importance of informal mechanisms in fostering ethical behavior that may have implications for next-generation family members joining the family business and nonfamily members seeking leadership roles. These mechanisms as operationalised in our theoretical model can aid those advising family businesses to leverage their organization's history to facilitate necessary behavioural change. Additionally, an appreciation of religion as an overarching logic that provides a set of principles guiding everyday practices within family businesses, will assist family business practitioners when dealing with this particular type of value driven organization.

Our study is not without limitations that provide avenues for future research. First, the extent to which we demonstrate that family firm ethical behavior is imprinted was limited to two generations. However, given that the Kingdom of Saudi Arabia was only founded in 1930**,** this is not surprising. Furthermore, the study's focus was limited to family members. Therefore, future research could look at the imprinting of the founder's ethical behavior onto other family members and non-family within family firms of three generations or more. Finally, the assumed universality and homogeneity of Islam (Tlaiss, 2015) can result in the decontextualization of how Islam informs and influences its followers' personal and business lives. Given that Islam has many different interpretations that vary across national, sociocultural, political, and economic contexts (Karakas et al., 2015), further research could explore the influence of Islamic concepts on family firm ethical behavior in other Islamic contexts.

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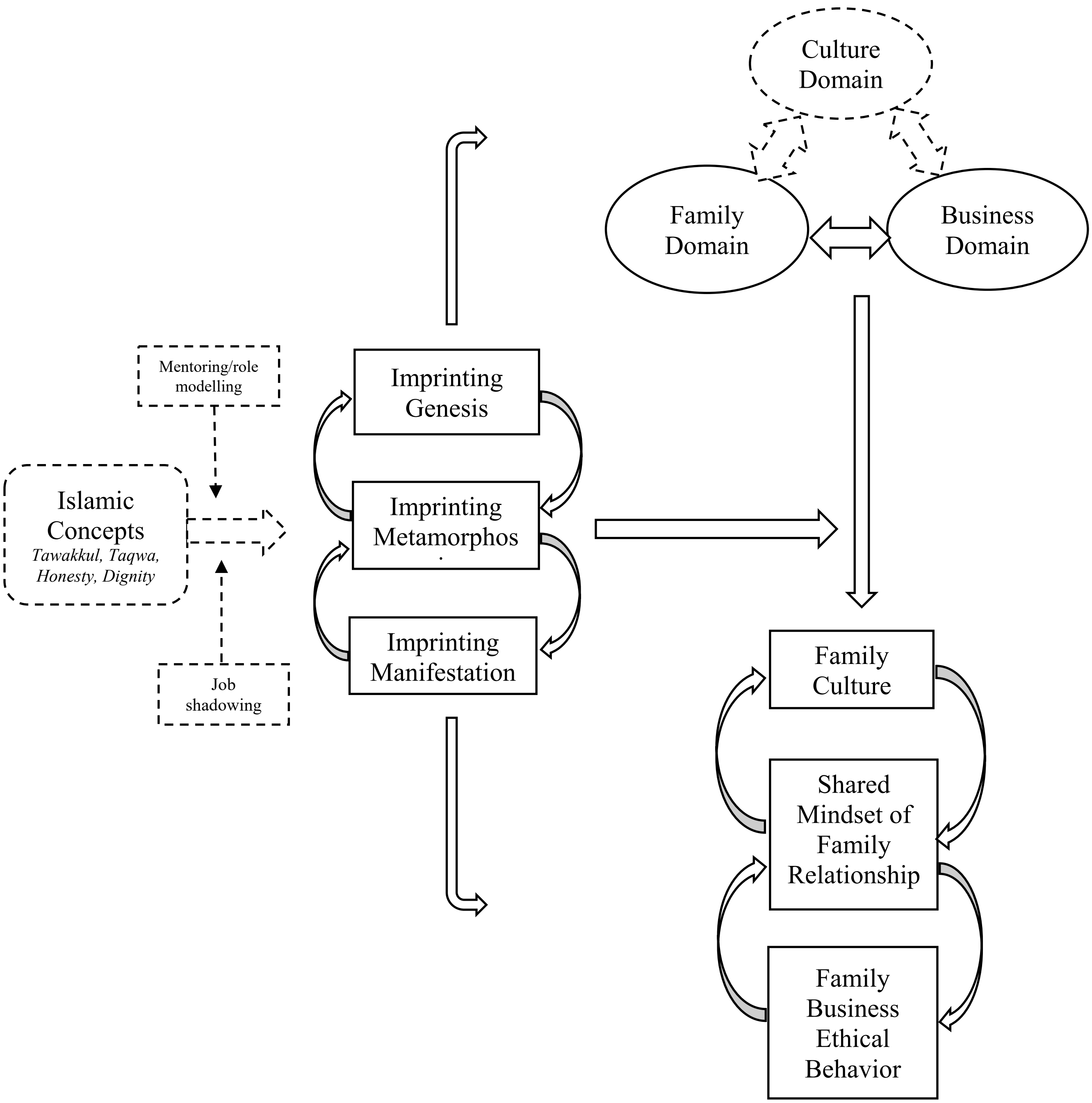
Figure 1 Imprinting of Islamic influences on family firm ethical behavior



Source: adapted from Kidwell et al. (2018); Simsek et al. (2015), **additions are in dashed line.**

Table 1: Family Firm Case Background

Case	Industry	Business Age	No. of Employees	Family Member Position	Age	Generation	Relationship
1	Construction	10	90	Founder-CEO	56	1st	Brother
				Financial Manager	49	1st	Brother
2	Construction	25	250	Founder-Chairman	88	1st	father
				CEO	44	2nd	Son
3	Transportation	22	25	CEO	27	2nd	Brother
				General Manager	31	2nd	Brother
4	Import/Export	25	70	Founder-CEO	72	1st	Father
				General Manager	33	2nd	Son
5	Construction	25	180	CEO	40	2nd	Brother

				VP	30	2nd	Brother
6	Engineering Services	11	23	CEO	35	1st	Brother
				General Manager	33	1st	Brother
7	Import/Export	40	220	CEO	50	2nd	Father
				VP	25	3rd	Son
8	Environmental Services	13	230	Founder CEO	54	1st	Father
				Department Manager	26	2nd	Son
9	General Trading	10	33	CEO	50	2nd	Father
				Manager	26	3rd	Son
10	Real Estate development	25	50	Chairman	54	2nd	Brother
				CEO	37	2nd	Brother

Table 2: Data Structure

Provisional Categories and First Order Codes	Theoretical Categories (2nd order codes)	Aggregate Theoretical Dimensions
Statements about: family history; non-financial considerations; Islamic values; faith in Allah; fear of Allah; risk taking; relationships with stakeholders; business continuity; family name; non-financial reputation; non- financial honesty; ethical behavior; honest dealing; principles; manners.	Tawakkul Taqwa Honesty Dignity	Islamic Concepts Guiding Family Firms Ethical Behavior
Statements about: relationship between family members; parenting; early engagement with the business; commitment to the business; working hard; respect; trusting family members; experience and learning; on job training.	Early engagement/socialization Mentoring/ Role Modelling/Job shadowing	Intergenerational Transfer as an Imprinting Process