

The Potential for Plurality and Prevalence of the Religious Institutional Logic

--- Accepted for publication in *Business & Society* ---

Ali A. Gümüşay

University of Hamburg, Germany;
WU Vienna University of Economics and Business, Austria
Ali.Guemuesay@uni-hamburg.de

Abstract

Religion is a significant social force on organizational practices, yet has been relatively underexamined in organization theory. In this theoretical article I assert that the institutional logics perspective is especially conducive to examine the macro-level role of religion for organizations. The notion of the religious logic offers conceptual means to explain the significance of religion, its interrelationship with other institutional orders and embeddedness into and impact across interinstitutional systems. I argue for intra-institutional logic plurality and show that specifically the intra-religious logic plurality has been rather disregarded with a relative focus on Christianity and a geographical focus on 'the West'. Next, I propose the concept of inter-institutional logic prevalence and show that the religious logic in particular may act as a meta-logic due to its potential for uniqueness, ultimacy and ubiquity. Through illustrations from Islamic Finance and Entrepreneurship, I exemplify implications of logic plurality and prevalence for organizations and societies.

Keywords

Institutional logics, institutional theory, Islamic Entrepreneurship, Islamic Finance, Religion

Classical writers of sociology such as Marx, Durkheim and Weber have investigated both the role of religions and of organizations in society. In fact, they have each published at least one oeuvre on either topic (Durkheim, 1912, 1964, Marx, 1843, 2006, Weber, 1904, 1964). This common ancestry notwithstanding, the role of religion has been relatively neglected in organization studies (Lounsbury, Tracey, & Phillips, 2014; Mazumdar & Mazumdar, 2005; Tracey, 2012). Recent theoretical developments particularly within institutional theory offer a means to re-connect these streams of research and advance our understanding about the macro-social level impact of religion on organizations.

Religion is “a particular institutionalized or personal system of beliefs, values and practices relating to the divine – a level of reality or power that is regarded as the ‘source’ or ‘ultimate’, transcending yet immanent in the realm of human experience” (Worden, 2005, p. 221). This substance definition of religion highlights the potential significance of religion both in terms of wide reach that can encompass a system or code of living as well as intensity in terms of obedience, reverence, and worship towards a divine and imagined ultimate power that is considered superhuman. It also is in line with the institutional logics perspective (Friedland & Alford, 1991; Thornton, Ocasio, & Lounsbury, 2012), as institutional logics are “the socially constructed, historical pattern of material practices, assumptions, values, beliefs, and rules by which individuals produce and reproduce their material subsistence, organize time and space, and provide meaning to their social reality” (Thornton & Ocasio, 1999, p. 804).

The religious logic encompasses this pattern within the religious domain as part of the interinstitutional system, which is a collection of predefined societal

subsystems, also called institutional orders. This allows us both to analytically focus on religion as well as to examine its relationship with other institutional orders and thus to connect religion to broader questions regarding business and society. In order to pursue this research endeavor, we need to identify under-researched aspects about religion, arguments why religion warrants distinct analysis and means to interconnect religion with other theoretical concepts to integrate findings within the wider literature. In this article, I argue, that the religious logic requires empirical and theoretical recalibrations to incorporate religious plurality across macro-social cultures so as to build theoretical inferences on firmer and wider grounds. I also show that a distinct focus on logic prevalence advances institutional theory given the potential for meta-logics within macro-social interinstitutional systems.

In the following, I highlight the need to re-examine the role of religion in a post-secular society. I show that values and meaning are underemphasized in institutional theory and identify a particular disregard for one source of values and meaning: religion. Even if religion is considered within the field of institutional theory, it is limited primarily to Christian religious organizations in the West. I outline why an institutional logics perspective is particularly conducive to examine the macro-level social force of religion for organizations. Subsequently, I develop the concepts of intra-religious logic plurality – and related the distinction between home/majority and foreign/minority intra-institutional logic across interinstitutional systems – as well as inter-institutional logic prevalence of religion – and related the notion of a meta-institutional logic. While this is a theoretical article, to illustrate these findings, I briefly employ examples from Islam, the second largest and fastest growing religion in the world (Pew Research Center, 2015), in particular from Islamic Finance and Entrepreneurship.

Post-secular society

Various sociologists have long argued analytically for a religious decline. For Auguste Comte (1864) society progresses teleologically through three stages away from religion. It moves from the theological, via the metaphysical to the positive stage. The latter is characterized by a reliance of the scientific method on explanations and justifications. Similarly, in Durkheim's (1964) two stages model of differentiation society moves away from religion. He saw societies based on mechanical solidarity shaped by shared religious and cultural beliefs, which emerge into organic solidarity associated with an advanced division of labor. Durkheim acknowledged normative, but less religiously-connoted frameworks engrained in non-contractual elements of contract, collective sentiments and collective ideas.

Later, Tönnies (1887/1963) categorized two ideal types of social organizations: community and society. Within the community, the relationship of people is determined by natural will. In contrast, society is formed by rational will typified by government bureaucracies, cosmopolitan societies and industrial organizations. As society gains dominance over community, rational self-interest weakens traditional bonds like religion. Human relations are rather indirect and impersonal, rationally constructed to serve efficiency considerations.

Weber (1904) developed this further in his analysis of the rationalization of society. Rationalization replaces emotions, traditions and values as motivators for behaviors. The world is considered calculable, predictable, and controllable (Wilson, 1976), trapping individuals in an iron cage (stahlhartes Gehäuse) of efficiency and bureaucratization of social order (Weber, 1904). Weber demonstrates how the intent

of certain Protestant theologies, particularly Calvinism, has shifted towards rational means. Salvation was linked to hard work and diligence. Weber argued that the rational consequence of this doctrine became incompatible with its religious roots. The economy ultimately lost its religious ethos (Weber, 1922). For Weber (1917-19/1992) the consequence was a disenchantment of the world. As Weber (2009, p. 155) already highlighted exactly 100 years ago at a lecture in Munich: "The fate of our times is characterized by rationalization and intellectualization and, above all, by the 'disenchantment of the world.' Precisely the ultimate and most sublime values have retreated from public life either into the transcendental realm of mystic life or into the brotherliness of direct and personal human relations." More so, we can observe that the private spheres have increasingly also witnessed a course of disenchantment. This process is what Habermas (1987) coined the "colonization of the lifeworld".

The iron cage of impersonal rationalism weakens traditional bonds and sources of values. A sole focus on efficiency in that sense may deprive human existence of (subjective) meaning. The "great transformation" (Polanyi, 2001) of the social order meant economic activity is not anymore embedded nor constraint by normative obligations from other societal spheres such as family, religion and politics, but rather independent and focused on obtaining profit. We may observe similar differentiations of other spheres whereby politics concentrates on power and academia on seeking truth (Luhmann, 1990, 2000). In contrast, organizations that bridge different spheres such as social enterprises may be regarded as an institutional counter-development and manifestation of blending various institutional spheres.

Building on work by Durkheim, Tönnies, Simmel, Weber, secularization theories developed most prominently by Berger (1967), Luckmann (1967) and Wilson (1969) in the 1960s. For Swatos and Christiano (1999) secularization means the decline of micro-level individual piety. In contrast, Bruce and Wallis (1992) stress that religion lost its influence on a macro-level vis-à-vis other systems such as the economy, education, family, law and polity. Leaning towards the latter, Dollbelaere (2009) defines secularization as "a process, by which overarching and transcendent religious systems of old are confined in modern functionally differentiated societies to a subsystem alongside other subsystems, losing in this process their overarching claims over these other subsystems." Secularization in that sense is a decreasing influence of religion in other subsystems. These subsystems are conceptually comparable to institutional orders.

Classical sociologists identified processes of rationalization, differentiation, scientification, individualization and bureaucratization of society leading to a disenchantment and decline in religiosity. More recently, scholars have questioned the predominance of these processes, the causal link to secularization and emphasized possible movements towards post-secularity, particularly but not exclusively outside Europe. Empirically, religion remains a social fact with almost 6 billion religiously affiliated people representing almost 84% of the world population in 2010; expected to grow both in absolute and relative numbers to over 8 billion or 87% of the world population by 2050 (Pew Research Center, 2015). For Stark (1999, p. 270) the secularization "doctrine" should be carried "to the graveyard of failed theories". Berger (1999, p. 2), formerly a prominent advocate of secularization theory, has amended his view: "The world today, with some exceptions [...] is as furiously religious as it ever was, and in some places more so than ever. This means that a

whole body of literature by historians and social scientists loosely labeled “secularization theory” is essentially mistaken.” According to Habermas (2001) we experience a post-secular society. Effectively, the world as a whole has either never really dis-encharmed or it has been re-encharmed. Religion is a significant source – and thereby explanatory variable – of beliefs, values and meaning. Our theories need to reflect this empirical reality.

Institutional theory and religion

The institutionalized system of religion results in a complex web of beliefs, actors, structures and practices that can impact organizations. While scholars are encouraged towards spirituality instead of conducting research about and call the phenomenon religion (King, 2008, p. 220), spirituality is rather focused on the individual: the transcendence of the self, holism and harmony and growth (Ashforth & Pratt, 2003), and unlike religion less on a collective and systematic core.

Institutional theory offers analytical tools to approach and theorize the role of religion in and around organizations. Greenwood, Oliver, Sahlin-Andersson and Suddaby (2008: 4–5) define institutions as "more-or-less taken-for-granted repetitive social behavior that is underpinned by normative systems and cognitive understandings that give meaning to social exchange and thus enable self-reproducing social order." According to this definition institutions entail four components: stability and endurance, pattern and structure, sociality and collectivity, and values and meaning. Institutions are resilient social structures and behaviors that are constitutive of our social reality. Institutional theory is hence underlined by the observation that there is “the tendency for social structures and processes to acquire

meaning and stability in their own right rather than as instrumental tools for the achievement of specialized ends” (Lincoln, 1995, p. 1147). Moving away from an overly instrumental as well as closed conceptualization of organizations, it takes into account the significance of wider social and cultural forces – including religion.

The roots of institutional theory may be traced back to a wide list of sociologists. Scott (2001) names Berger, Cooley, Durkheim, Hughes, Luckmann, Marx, Mead, Schutz, Spencer, Sumner, Cooley and Weber. Many of them, particularly Berger, Durkheim, Marx and Weber are also key contributing scholars to the sociology of religion. Both institutional theory and the sociology of religion have in fact many common intellectual ancestors, yet religion has been neglected within advances in institutional theory.

Old institutionalism

Old institutionalism focuses on conflicting interests, values and power (Clark, 1960, 1972, Selznick, 1949, 1957). Building on Merton (1936, 1957), Selznick (1948, 1949, 1957) formulated theoretical insights into the relationship between institutions and organizations. Selznick moved from an overly mechanistic view of organizations to a more organic one. He conceived organizations as the primary vehicles for the pursuit of social values. For Selznick (1957, p. 17) to institutionalize is hence to "*infuse with value* beyond the technical requirements of the task at hand". Institutions are "a structure in which powerful people are committed to some value or interest" (Stinchcombe, 1968, p. 107).

Selznick (1957, p. 90) argues that organizations "embody" institutional values, which are built "into the social structure of the enterprise." Institutions are both

internalized by actors and reinforced in social structures and situations. In Selznick's (1949, pp. 256–257) words: "Because organizations are social systems, goals or procedures tend to achieve an established, value-impregnated status. We say that they become institutionalized." They are worthy to be preserved in their own rights. However, old institutional theory concentrated on the organization and vested interests thereby neglecting cognitive aspects such as classifications, routines, scripts and schema (DiMaggio & Powell, 1991) as well as more macro-level influences including religion.

New institutional theory

New institutional theory zoomed out towards the wider institutional context. While some scholars have refocused and built on insights of old institutional theory (Chandler, 2014; Heclo, 2011; Kraatz, 2009; Kraatz & Flores, 2015; Kraatz, Ventresca, & Deng, 2010), new institutional theory dominates the research agenda. It emerged notably out of three foundational papers by DiMaggio and Powell (1983), Meyer and Rowan (1977) and Zucker (1977). Responding to dominant functionalist reasoning Meyer and Rowan (1977) emphasize that for organizations not only organizational efficiency but also legitimacy is critical for survival.

Six years later, DiMaggio and Powell (1983) ask: what makes organizations so similar? They describe the specific isomorphic pressures of organizations defining three mechanisms leading to institutional isomorphism: coercive, mimetic and normative isomorphism. DiMaggio and Powell (1983) form an analytic typology associating coercive isomorphism with the state, mimetic isomorphism with the market and normative isomorphism with professionalization. Employing Bourdieu's (1984, 1993) concept of field as a social arena, they also shift focus towards the

organizational field as a new unit of analysis, which DiMaggio and Powell (1983, p. 148) define as “those organizations that, in the aggregate, constitute a recognized area of institutional life.” The Weberian iron cage of rationalization is revisited, as organizations are regarded as entities that do not only compete for economic but also for social fitness, yet the religious angle was largely ignored. This is unfortunate particularly as Weber (1904) uses the concept of the iron cage, as a metaphor in his book with an explicit religious focus entitled “The Protestant Ethic and the Spirit of Capitalism”.

Employing a phenomenological and ethnomethodological (Garfinkel, 1967) lens, the scholarly field moved towards more cognitive frames and cultural frameworks rather than normative systems. Berger and Luckmann (1967), for instance, stress the creation of shared knowledge and belief systems rather than the construction of norms and rules. At the same time scholars also question the rational decision making concept, which is particularly linked to a neoclassical economic comprehension; but also shapes old institutionalism's perception of rationalistic actors, who are acting upon their interests – and also values. In old institutionalism the structural environment and cultural-cognitive aspects were less emphasized, while in new institutionalism actors became to some extent overly structurally-constrained entities. Legitimacy is primarily pursued for efficiency or because an alternative is cognitively not conceived. Values as specific normative drivers are somewhat ignored.

While old institutional theory privileged interests, values, norms and social commitments, new institutional theory stressed legitimacy processes, routines, scripts, classifications and schemas. It has been acknowledged that this is a simplified

dichotomy and scholars have attempted to bridge the divide (Greenwood & Hinings, 1996; Hirsch & Lounsbury, 1997). Nonetheless, a shift away from values and meaning towards cognition and legitimacy particularly following the foundational papers around the 1980s can be noted (Zilber, 2008). This may partially explain why macro-level institutions such as religion were largely neglected in theory despite their significance in practice. For DiMaggio and Powell (1991, p. 15): "Not norms and values but taken-for-granted scripts, rules, and classifications are the stuff of which institutions are made." While such a focus on structured cognition is important, it should not act as a substitute but rather as a complement (Selznick, 1996). In fact, meaning was still at the core the foundational papers in neo-institutional theory, but was neglected later on (Zilber, 2008). Recently, we have thus seen renewed emphasis on the role of meaning (Meyer & Höllerer, 2010; Rao, Monin, & Durand, 2003; Suddaby, Elsbach, Greenwood, Meyer, & Zilber, 2010; Townley, 2002; Zilber, 2002, 2008), which is an important development to re-connect religion with organization studies. Tracey (2012, p. 105) underlines the importance to incorporate religion particularly into the new institutional theory research agenda: "Given the prominence of new institutional theory within the management literature and the rich empirical contexts that religious organizations offer, it is perhaps surprising that there has not been more empirical work in management that has sought to use an institutional lens to study religion and organization."

Institutional logics

In 1991, Friedland and Alford introduced an interinstitutional system that conceptually anchored religion at its core as they considered five institutions, namely the capitalist market, bureaucratic state, democracy, nuclear family, and also Christian

religion. Thornton, Ocasio and Lounsbury (2012) revised the interinstitutional system of behavioral templates delineating seven institutional orders and associated logics: family, community, religion, state, market, profession and the corporation, each with a central logic. Institutional logics offer actors common frames of reference, that is 'cognitive maps' in order to "guide and give meaning to their activities" (Scott, Ruef, Mendel, & Caronna, 2000, p. 20). They are broad belief systems, taken-for-granted social prescriptions representing shared understandings about what constitutes legitimate means and ends shaping cognition and decision making in a field (Ocasio, 1997; W. R. Scott, 1994; Suddaby & Greenwood, 2005). While earlier neo-institutional theory concentrated on the distinct roles of coercive, mimetic and normative isomorphism, all three mechanisms are conceptualized to occur within each institutional logic. Similarly, specific cognitive frames as well as normative values become part of the vertical axis and are both incorporated into institutional logics. Logics then situate actors within a societal context, prescribing and proscribing social behavior.

Scholars have especially examined the market logic (Thornton, 2001) whose basis of norms is conceived as self-interest and basis of strategy as the increase of efficiency profit (Thornton et al., 2012). In many empirical settings, the observed market logic has gained prevalence and prominence (Glynn & Lounsbury, 2005; Thornton & Ocasio, 1999). However, twenty years after the book chapter by Friedland and Alford (1991) not a single paper in Tracey's (2012) review of 21 scholarly journals employed religion primarily from an institutional logics perspective. This is particularly surprising as the concept evoked a rich research agenda, providing a valuable means to incorporate religion into an institutional

perspective on organizations and the very definition of institutional logics by Thornton and Ocasio (1999, p. 804) refers to 'beliefs'.

The institutional logics perspective incorporate both the macro-level influences, disregarded by old institutional theory, as well as the role of norms and values, of underlying reasons for action, neglected by new institutional theory with its focus on cognitive legitimacy. It forms a symbiosis to what Selznick (1996, p. 276) calls "pernicious dichotomies" between old and new institutionalism. It includes both "deeper principles" (Stinchcombe, 1997, p. 6) as well as cognitive elements. Although Cloutier and Langley (2013, p. 4) rightly still see a downplaying of the moral dimensions and call this "moral myopia", this is not a conceptual necessity. In sum, while institutional logics may have certain analytical problems like the specific reasoning for the selection of currently seven institutional logics as well as their categorical overlapping, they offer a good theoretical anchoring to examine the role of religion in and around organizations, yet require further theorization to highlight both the potential for plurality and prevalence of the religious logic (Table 1).

Insert Table 1 about here

Religious Logic Plurality

When examined, the religious logic has been rather homogeneously depicted. In Tracey's (2012) review, only three papers drew on neo-institutional theory, specifically those by Nelson (1989, 1993) and Creed, DeJordy, & Lok (2010). Yet, all three papers focused on churches, i.e. Christian religious organizations; none studied other religions from a neo-institutional theory perspective.

Since Tracey's (2012) overview of the literature, some scholars have engaged with the role of religion in management and organization theory, in particular through an edited volume of *Research in the Sociology of Organizations on Religion and Organization Theory* in 2014. The volume entails, for instance, a review of the management literature on religion (Dyck, 2014), and five papers connecting religion with institutional theory (DeJordy, Almond, Nielsen, & Creed, 2014; Friedland, 2014; Giorgi, Guider, & Bartunek, 2014; Peifer, 2014; Washington, Van Buren III, & Patterson, 2014). Notable are also recent articles by Quattrone (2015) on the development of accounting in the Jesuit Order; Tracey (2016) on the evangelizing movement Alpha, Giorgi and Palmisano (2017) on four mystical Catholic religious communities in Italy, and Boone and Özcan (2016) on Islamic banks in Turkey.

However, only the articles by Peifer (2014) and Boone and Özcan (2016) include non-Christian organizations in their empirical analysis: Muslim mutual funds and Islamic banks, respectively. A recalibration in terms of research focus is needed to complement important but somewhat homogenous and limited theoretical insights. Islam, for instance, is the second largest religion with 1.6 billion adherents constituting 23% of the world population and expected to grow – faster than any other religion – to 2.76 billion or 29.7% of the world's population by 2050 (Pew Research Center, 2015), yet has been largely absent from our organization research. Ul-Haq and Westwood (2012, p. 229) assert: “Islamic management and organization knowledge (MOK) is relatively under- and mis-represented in the literature.”

The institutional logics perspective has also still a strong Western focus. In their seminal book chapter, which triggered subsequent work on institutional logics, Friedland and Alford (1991, p. 232) specifically speak of and focus on "central

institutions of the contemporary capitalist West" and refer to the "Christian religion", rather than religion in general. Scott (2005, p. 478) laments that: "An embarrassingly large proportion of our theoretical conceptions and empirical findings has been constructed by U.S. scholars based on data collected from U.S. organizations." We hence require more geographical diversity in our empirical settings.

Thornton et al. (2012, p. 73) outline the characteristic of the religious logic along a variety of categories. For them, the religious logic obtains its source of legitimacy through the importance of faith and sacredness in society and its source of identity through an association with deities. Its norms are based on congregational membership and its strategy on an increase in religious symbolism. The logic employs worship of calling as an informal control mechanism.

Yet, the religious logic is heterogeneous. This must lead to a reexamination of existing theoretical constructs that are based on an important but narrow Christian view on faith. This becomes apparent when Thornton et al. (2012, p. 73) describe the source of authority of the religious logic as priesthood charisma. The concept of priesthood is closely related to Christianity. In other religions like Islam, the 'clergy' has a different role. A key source of authority in Islam is scripture, namely the Quran and Hadiths, and their interpretation. Thornton and colleagues (2012) also specify the economic system of the religious logic as occidental capitalism. Occidental refers geographically specifically to so-called Western countries, thereby excluding inter alia its terminological antonym: the orient. An Islamic perspective on the economic system is sometimes called an Islamic economy whereby the homo economicus is substituted by an homo islamicus (Tripp, 2006). The only reference to the Islamic religion in Thornton et al. (2012, p. 63) has a rather negative connotation stating that

"the contemporary case of Islamic religion remains in conflict with market principles". This recalibration to consider intra-religious institutional logic diversity so as to include more diverse religions and locales is not a substitution of Western and Christian empirical settings but rather a call for complementarity.

Importantly, taking into account the plurality of the religious logic offers us means to theorize better specific contextual settings as well as differences between religions. For instance, we can examine, the Hindu religious logic on business in Hindu majority countries or the Jewish religious logic in Israel. This yields new theoretical insights about the impact of religion on business in such settings as well as about the religious logic in general as our abstraction is based on more religious diversity.

Figure 1 illustrates intra-institutional logic plurality. Much existent work has advanced our understanding of the interrelationship between A1 and B1 that represents manifestations of two logics within the Western interinstitutional system. However, we also need to take into account the interaction between A2 and B2 of other interinstitutional systems as well as A2 and B1, as there is not only an existing intra-logic A1 that interacts with intra-logic B1, but other manifestations of these logics, too.

Insert Figure 1 about here

A case in point is Islamic Finance. Islamic Finance is finance consistent with Islamic norms and rules. The industry has grown extensively in the last years from 150 billion US dollars in the mid-1990s to 2 trillion in 2015 expected to grow to 3.5

trillion by 2021 (ICD-Thomson Reuters, 2016). This is still a relatively small but rapidly growing share of the overall financial market of around 1%. In some countries, Islamic Finance regulations are formalized at the state level. Malaysia, for instance, has a national Sharia Board. The United Arab Emirates have field-level institutions that combine religious and market concerns. Both are examples of arrow Ia in Figure 1. In these countries the Islamic logic strongly interacts with the financial system and a central institutional challenge is how to integrate Islamic Finance into the financial order (Mir & Khan, 2015).

Furthermore, we can examine cases where a specific religious logic within an interinstitutional system is not the predominant religious logic, but rather an imported one from another interinstitutional system. This can be called a *minority* or *foreign* intra-institutional logic in contrast to the majority and home logic, respectively. Such situations gain increased significance in a globalizing world. In Figure 1, this is depicted by arrow Ib, where the intra-institutional logic A2 interacts with a logic B1 from another interinstitutional system rather than B2 from its 'own' interinstitutional system. An example would be Islamic Finance in the so-called West. They may either already be established as an intra-institutional minority logic or they may be in the process of entering an interinstitutional system as a foreign intra-institutional logic. Both have important theoretical implications of how a minority logic resonates with and is integrated into a system and how it initially enters a new system.

Islamic Finance in the United Kingdom serves as an illustration for Ib. It is regulated within general finance regulations and the Islamic component is managed through bank-level Sharia Boards. A financial institution in the United Kingdom like Al Rayan Bank has to manage state-level regulations, a profit focus and a bank-level

Sharia Board. This kind of a Sharia Board generally consists of three theologians and is an additional organizational part that needs to be integrated in bank processes, for example, when new products are developed.

Another case example is the asset management fund Arabesque based in the United Kingdom and Germany. It merges Islamic religious values with other ethical guidelines. Specifically, it intends to maximize profit while complying with principles derived from the United National Global Compact goals as well as Islamic Finance. It screens stocks for non-compliance and then focuses on maximizing return out of the pool of remaining stocks. Both Al Rayan Bank and Arabesque are examples of foreign/minority religious institutional logics that have entered and integrated into an established interinstitutional system.

In sum, taking into account the religious logic plurality allows us to reexamine existing concepts as well as broaden and enrich our understanding first on the religious logic in general, second on differences between religions and their contexts and third on instances where a religious logic is interacting with an interinstitutional system as a minority or foreign intra-institutional logic.

Religious Logic Prevalence

Existing literature examines the combination of diverse institutional logics, which are regarded as “organizing principles” (Friedland & Alford, 1991, p. 248) for various domains of society with distinct and different “rules of the game” (Thornton & Ocasio, 1999, p. 802) that together form society. However, the religious logic does not simply interact with but has extensive reach that percolates and (trans)forms the

core ontology of other logics. This impacts business and society directly at the macro-level. For instance, Islamic religion entails depictions of the market, with prohibitions of certain practices such as false measuring (Quran 55:9; 17:35), gambling (Quran 5:90) or working during Friday prayer time (Quran 62:9), as well as positive emphasis on fulfilling contracts (Quran 5:1) and doing trade (Quran 2:275; 4:29).

The religious logic may hence be described as a meta-logic as it can permeate the entire interinstitutional system. Such a meta-logic entails within it proscriptive and prescriptive guidelines for other logics. In Islam, this becomes apparent in notions such as the objectives of Shariah (maqasid al-Shariah), which are the preservation of faith, life, progeny, intellect and wealth; or permissible (halal) and forbidden (haram) that pertain to all kinds of religious (ibadat) and also social affairs (muamalat). In fact, the Halal label designating the permissibility of products, processes and services has been widely applied in industries such as agriculture, pharmaceuticals, food and restaurants, tourism and the media. It has also been used to connote ecological and social concerns with a focus away from strict religious permissibility towards religious desirability based on religiously-derived values. More generally, practices are categorized along compulsory, recommended, permissible, disliked and forbidden. For instance, the prohibition of alcohol, gambling, pornography and interest limit certain market activities. Rules on how to treat followers and employees set boundaries and instructions for corporate activities.

The religious logic can obtain a status of prevalence because of its potential for uniqueness, ultimacy and ubiquity. It is possibly unique in the sense that it is the only logic with a reference to a perceived supernatural or divine being beyond this world. It entails transcendental or sacred components, which inter alia for the three

Abrahamic religions Judaism, Christianity and Islam comprise of a God, Hereafter and sacred scripture. Religion may demand what Tillich (1957, p. 8) calls “unconditional, infinite and ultimate concern”. Importantly, there is a wide spectrum of beliefs to religions from unwanted, sporadic or ceremonial adherence to committed and continuous enactment. Yet, even if only a few people are committed to religions, this primacy results potentially in a strong impact on their lives. Finally, religion is ubiquitous in the sense that it entails rules and guidelines for other societal domains. Due to its potential for a distinctive transcendental character, ultimacy and ubiquity, it results for some in what DeJordy et al. (2014, p. 305) describe as “complete, holistic, and comprehensive commitment”.

In Figure 2, arrow IIa illustrates that the institutional logic A2 does not only interact but ontologically modifies the other logic B2. This is also true if a logic ‘enters’ a new interinstitutional system as a minority/foreign logic and shapes a logic B1, as shown through arrow IIb. It entails guidelines on how to conceptualize this B1. Importantly, when such a religious logic enters a new interinstitutional system a key concern and potential cause for tension is its claim as a meta-logic, which requires negotiation as it impinges on other logics that may not accept such a claim within their system.

Insert Figure 2 about here

Islamic Entrepreneurship is an instructive example. It is not simply a combination of Islam and entrepreneurship, but rather a transformation of business through religion as religious guidelines impact beliefs and behaviors, products, processes and practices. Islamic Entrepreneurship consists of three interconnected

pillars: value creation, values enactment and a metaphysical pursuit towards God (Gümüşay, 2015). Islam encourages and specifies value creation, for instance in the Quran 62:10, where believers are told to “disperse in the land and seek of Allah’s favor”, or in 4:29 when they are told to “trade by mutual consent...”. It also details values towards nature, animals and other human beings that shape business, for instance the employer-employee relationship that is considered in the following Hadith: “Give the worker his wages before his sweat dries” (Tirmidhi; Ibn Majah). Finally, all (business) activities are infused by the notion that mankind is created only to worship God (Quran 51:56) so that the metaphysical pursuit becomes central to business. As religion shapes all three pillars, it can be a comprehensive approach that brings religious beliefs, values and meaning to the core of entrepreneurial endeavors which becomes a combination of work and worship, i.e. "wor(k)ship" (Gümüşay, 2015).

In Islamic Entrepreneurship, religion does not only denominate certain restrictions but specifies the ontology of business itself as well as its role in wider society. IGIAD, the Turkish Entrepreneurship and Business Ethics Association, for instance, works on both creating and enacting such a holistic approach towards Islam and business in Turkey. Similarly, the incubator called Zahnräder Network in Germany encourages entrepreneurial activities that are grounded in a faith in Islam.

Conceptually, this deep and extensive presence of religion in Islamic Entrepreneurship that permeates business purpose and practice is an example of a religious logic prevalence within an interinstitutional system. Rather than a combination of the religious and market logic, the religious logic functions as a meta-

logic that defines business itself with the market logic effectively being molded through religion at the macro-level.

In sum, the potential prevalence of the religious logic is due to a quest for uniqueness, ultimacy and ubiquity. It can percolate the entire interinstitutional system and thus shape the conceptual core of other logics. Theoretically, it then operates as a meta-logic. When an intra-religious logic interacts in a new interinstitutional system, its potential claim towards other logics results in additional contestation.

Future research

In modern complex societies organizations are commonly embedded in pluralistic institutional environments. Studies within institutional theory neglected both the plurality of religions and their extensive reach across societal spheres. I have highlighted that the religious logic is both conceptually more pluralistic and more prevalent across interinstitutional systems and derived theoretical implications.

Future research can apply and expand the concepts of plurality and prevalence of the religious logic both through conceptual and empirical work that integrates religion in its analysis. Other logics can also exert plurality and quests for prevalence as “institutional deities” (Friedland, 2013, p. 32). Indeed, they may be sacralized and conceived as ultimate and ubiquitous. In that sense, studying the religious logic may function as a template to investigate other institutions and their underlying logics. We also need to examine how certain manifestations of logics, for instance patriarchy (Zhao & Wry, 2016), not only interact but modify other logics and potentially how various meta-logics struggle and compete in this quest for prevalence.

At a macro-level, it is important to observe how a system can interact with such foreign logics. An established interinstitutional system can be more or less open or resonant to foreign logics. For instance, the United Kingdom changed laws and regulations to ease access of Islamic Finance, while Germany did not. More generally, we need to examine how a foreign logic is translated and integrated into another interinstitutional system and how these systems are themselves affected by this process.

Another important direction forward is to analyze differences within the religious logic and to research in particular religions with large followings such as Christianity, Hinduism and Islam, theorize differences and subsequently generalize to make the religious logic globally applicable. I have suggested two approaches that are illustrated through arrow Ia and Ib in Figure 1. These highlight two different cases, whereby a religious logic interacts within its 'home' interinstitutional system and, alternatively, where it enters or exists as a minority or foreign logic in an established system.

We also need to further investigate differences within religions. In a recent paper Giorgi and Palmisano (2017) examined different expressions and enactments of mysticism and asceticism within Catholic communities. Islam has also various denominations, the largest being Sunni and Shia, and multiple schools of thought. We need to take into account and compare this diversity and its impact on the religious logic. The official religion of Iran, for example, is Shia Islam, which around 10-13% of the world's Muslim population adheres to. How does Shia Islam impact organizations and society differently from Sunni Islam? How are different values and beliefs from diverse religious denominations combined within an organization? These

questions can be addressed, for example, by empirical and conceptual work on either organizations that combine diverse denominations or comparative studies between organizations that adhere to streams within a religion.

Future research can also look into the inter-institutional logic claim for prevalence of religion, how it differently impacts various logics in varying settings and whether these logics accept or contest this claim. This means to explore, as in arrow IIa in Figure 2, if and how a religious logic directly shapes other logics at a macro-level. For instance, how is the understanding of the market conceptions and activities in Pakistan influenced by a Sunni religious view? Similarly, we need to investigate further arrow IIb in Figure 2 as to how, for example, the Islamic religious logic impacts the understanding of other logics in non-Muslim majority countries.

As business organizations increasingly face a diverse workforce and work settings, a central concern and struggle is the governance and integration of this diversity and how to build business ethics and corporate social responsibility (Cash & Gray, 2000; Exline & Bright, 2011; Gebert et al., 2014; King Jr., Bell, & Lawrence, 2009) that both resonate internally and are conducive to the external environment. Future research can apply the macro-level findings from this paper to examine the management of and engagement with religious diversity, *inter alia* with existing minority intra-religious logics or a novel foreign intra-religious logic, existent both within and around organizations.

The findings also have important implications for work on institutional complexity, which is the encounter of "incompatible prescriptions from multiple institutional logics" (Greenwood, Raynard, Kodeih, Micelotta, & Lounsbury, 2011, p. 317). Organizations are often arenas of contradiction, contest and conflict, as they

attempt to cope with multiple institutional logics. Intra-logic plurality emphasizes an important distinction in this struggle that can occur between logics from the same interinstitutional system or an originally external one. While we know much about institutional complexity between logics from the same interinstitutional system and have more recently also explored intra-institutional complexity within the same logic domain (Meyer, Egger-Peitler, Höllerer, & Hammerschmid, 2014; Meyer & Höllerer, 2016), complexity can also result through the interaction of two logics from different interinstitutional systems, for instance the Islamic logic in a non-Muslim majority country. As illustrated in Figure 1, such complexity does not occur between logics A1 and A2 or A1 and B1 but between A2 and A1 or A2 and B1, which is a distinct type of complexity. It is also likely to increase given increased interconnectedness, global exchange and the amalgamation of cultures. Equally, inter-logic prevalence can inform institutional complexity as the macro-level ontology of logics may result in hierarchical constellations rather than their instantiation around and inside organizations. In other words, logics may not simply dominate a certain field, but transform the manifestation of other logics ‘prior’ to their impact on a field.

Finally, methodologically, further work would benefit from interdisciplinary research teams. It should be methodologically agnostic avoiding “the question of whether or not belief systems have an ontological reality independent of the social actors who believe in them” (Bell & Taylor, 2015, p. 554), and encompass scholars from various disciplines including religious studies, to better analyze religious prescriptions, the interpretation of scriptures, orthodoxy or orthopraxy, as well as sociologists and political scientists to contextualize the macro-level social force of religion that unfolds on organizations and societies.

Conclusion

Religion has been under-researched in organization studies in general and institutional theory in particular despite their common roots. This is unfortunate, as religion still has a significant, if sometimes latent, role in and across organizations and societies; and conceptualizing its bearing is critical for organizational research. Institutional theory offers conceptual tools to integrate religion into existing theoretical analysis. While old institutionalism included the role of values, but neglected macro-level sources such as religion, new institutional theory focused more on cognition, neglecting the infusion of values into organizations. The institutional logics perspective resolves both shortcomings through a macro-level interinstitutional system that incorporates normative aspects and beliefs within each institutional order. More so, it entails explicitly a religious logic.

However, the institutional logics perspective requires both an empirical and conceptual shift in focus. I have emphasized religious diversity through the concept of intra-religious logic plurality. Specifically, I have shown that religions other than Christianity and settings based outside the so-called West are neglected and that they need to be integrated in two ways. First, other religions have different characteristics that need to be empirically examined and theorized in and of themselves and subsequently linked to existing insights to revise the notion of the religious logic. Second, the intra-religious logic plurality also means that a religious logic may interact as a foreign or minority logic in another interinstitutional system. Given increased global interconnectedness and exchange as well as the absolute and relative increase of adherents to religions, the macro-level impact of religions across diverse interinstitutional systems is deemed to become more prominent. Organizations and

societies require conceptual tools to deal with such increased plurality. Therefore, this article offers revised, more diverse, and novel theoretical insights.

Equally, a religious logic prevalence due to its potential for uniqueness, ultimacy and ubiquity vis-à-vis other logics warrants distinct analysis and theorization. The religious logic may very well act as a meta-logic that permeates the interinstitutional system at a macro-level rather than merely interacting with other logics. Overall, this highlights that a religious logic perspective offers new theoretical and practical insights on and for organizations and societies. More generally, both plurality, and linked to it notions of home, foreign, majority and minority logics across interinstitutional systems, as well as prevalence, and related to it the notion of meta-institutional logics, are likely to be applicable across macro-social level institutions.

Acknowledgements

I gratefully acknowledge helpful comments on earlier versions of the article from Giuseppe Delmestri, Sue Dopson, Daniel Geiger, Royston Greenwood, Jan Hoekzema, Tom Lawrence, Sally Maitlis, Renate Meyer, Tim Morris, Michael Smets, Marc Ventresca, participants of the fifth Austrian Early Scholars Workshop in Management, colleagues at EGOS 2017, as well as this special issue manuscript development workshop at Brigham Young University. Also, I would like to thank the editors, Harry Van Buren, Jawad Syed and Raza Mir, and the anonymous reviewers whose feedback has greatly benefited this article.

Funding

I am very thankful to the Chair for Organization Studies at the University of Hamburg, the Institute for Organization Studies at Vienna University of Economics and Business, Saïd Business School at the University of Oxford, and the German Academic Exchange Service (DAAD) for institutional and financial support.

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Figures

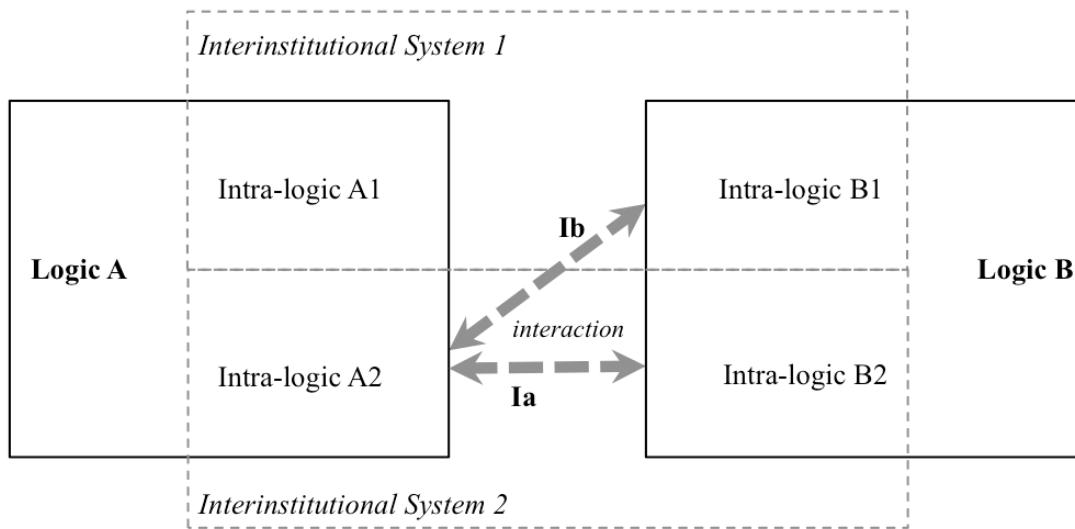


Figure 1. Conceptual model of intra-institutional logic plurality.

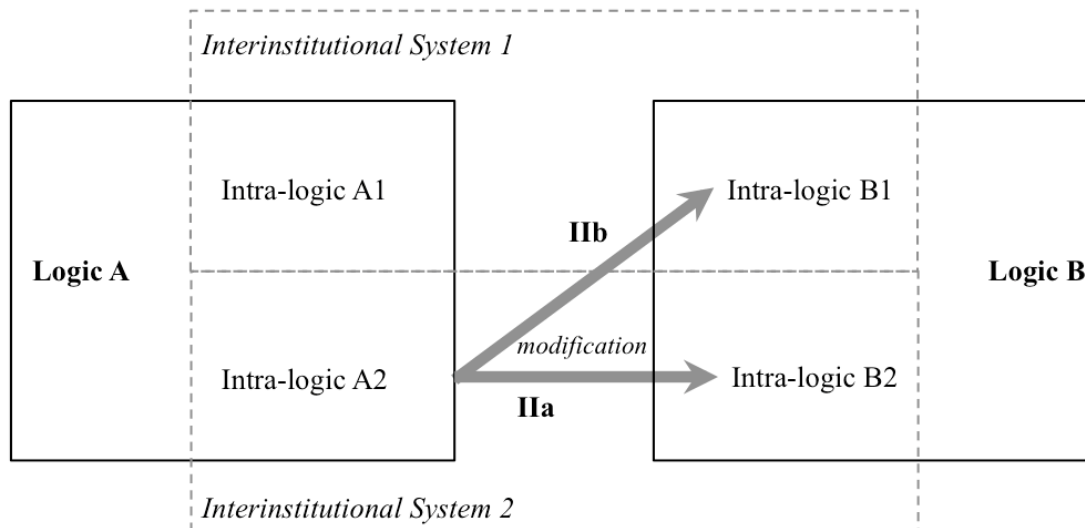


Figure 2. Conceptual model of inter-institutional logic prevalence.

Table

	Plurality	Prevalence
Critique	Existing focus on the West/Christianity	Existing focus on logic instantiation
Concern	Other religions	Hierarchical constellation of logics
Clarification	Logics may interact (differently) across interinstitutional systems	A logic may shape ontological core of other logics
Concept	Foreign/ Minority versus Home/ Majority logic	Meta-logic

Table 1. Potential for plurality and prevalence of institutional logics