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Conceptions of God, Normative Convictions and Socially Responsible

Business Conduct:

*An Explorative Study among Executives**

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The case for socially responsible business conduct is often made from an economical or ethical perspective with the organization as level of analysis. This paper focuses on the relationship between the religious belief of corporate decision-makers and socially responsible business conduct. Based on in-depth interviews with twenty Dutch executives from different religious backgrounds, we find much inductive evidence of a relationship between their conception of God, norms and values and business conduct. We also find that executives with a monotheistic conception of God display a stronger orientation toward socially responsible business conduct than executives with a pantheistic conception of God.

Keywords: *Socially Responsible Business Conduct; Religion; Values; Ethics; Leadership*

A growing body of literature can be found that emphasizes the importance of personal belief systems and values in business (Badaracco, 1997; Ciulla, 1998; Kaptein, 2005; Sims & Brinkmann, 2002; Treviño, Hartman, & Brown, 2000). Personal belief systems and values are often related to the religious background of business people (Abeng, 1997; Fort, 1996, 1998; Frederick, 1995, 1998; Fry, 2003; Mitroff & Denton, 1999; Tsalikis & Fritzsche, 1989). A number of empirical studies have been conducted to examine the relationship between religion and socially responsible business conduct (SRBC)¹ (Agle & Van Buren, 1999; Angelidis & Ibrahim, 2004; Giacalone & Jurkiewics, 2003). The findings suggest that religiosity does not necessarily lead to higher levels of SRBC. In a number of studies no significant difference could be found between the levels of honesty or dishonesty that nonreligious and religious individuals display in their everyday business conduct. Some studies even show a negative correlation between religiosity and SRBC, while others show a strong positive relationship (Weaver & Agle, 2002). Agle and Van Buren (1999), for example, found a slight, positive correlation between a small set of religious beliefs and SRBC.

One explanation as to why religious belief might not enhance SRBC is that the belief in a supreme power affects organizations in a number of unhealthy and unproductive ways. Pava (2003), for example, argues that a belief in the supernatural (including the intervention of supernatural powers and reliance on miracles) leads to a passive attitude, radicalism (the ends justify the means since the ends are metaphysically ordained), and coercion (other individuals ultimately need to be converted). Instead, Pava argues for a pragmatic spirituality defined in exclusively human terms. It is a spirituality of becoming aware of who we are, how we came to be, who we are becoming, and how to get there. From this perspective, religious belief in the organizational context amounts to a belief in and commitment to the realization of the corporate vision. This type of spirituality allows one to look imaginatively

at the world, from other peoples' perspective, and to focus on what is reasonably attainable rather than ideal. It enhances and deepens the ability to communicate with others. Pragmatic spiritual people find ways to bend the rules and regard compromise as the highest form of leadership and creativity.

In view of these arguments, the central research question of this paper is formulated as follows: "Does the belief in a supreme power diminish or support socially responsible business conduct?" This question is researched by exploring the relationship between executives' (1) conception of God, (2) normative convictions, i.e. dominant end, values and norms, and (3) socially responsible business conduct. Including the conception of God as a component of religious belief instead of restricting it to standard parameters such as affiliation with a specific religious institution, attendance of religious services or gatherings and time spent on private devotions, allows us to conduct a more thorough analysis of the complexity of religious belief among business people. As Weaver and Agle (2002) note, conceptualizing and measuring religiosity in terms of easily observable behavior such as church attendance risks missing potential motivational and cognitive differences.

The methodology employed in this paper differs in a number of respects from most other studies on the relationship between religious belief and business conduct. First, whereas most studies have been conducted in the US (e.g. Mitroff & Denton, 1999; Nash, 1994; Worden, 2003), the sample used in this paper is from the Netherlands. Second, whereas the samples of most studies (e.g. Angelidis & Ibrahim, 2004; Conroy & Emerson, 2004; Kennedy & Lawton, 1998) consist of undergraduate or MBA students, our sample comprises senior executives with a high level of discretionary authority to determine the social strategy of their firm. Third, both interviews and questionnaires are used in this study. While the interviews focused on the participants' religion, the questionnaires concentrated on their view of corporate social responsibility and their perceived socially responsible business conduct.

The advantage of interviews is that it is a flexible method that allows researchers to probe the answers of respondents which in turn sheds light on underlying motives and perceptions (Emans, 2004). In order to limit social desirability bias, we circulated questionnaires four months after the interviews.

The structure of the paper is as follows. The first section presents the theoretical framework. The second section introduces the research methodology. The third section characterizes religious belief and describes the relationship between the conception of God and normative convictions. The section that follows examines how the conception of God and related normative convictions affect business conduct. The final section presents the main conclusions and discusses the agenda for future research.

CONCEPTUAL BACKGROUND

Religious belief encompasses conceptions of God, man and his ultimate destination, as well as conceptions of nature (Brümmer, 1982). Because of the complexity of religious belief, this paper focuses on one central component, namely the conception of God. Fry (2003) places the notion of God as a higher power on a continuum from atheism (God does not exist) to pantheism (God is everywhere; all is good and grounded in joy, peace and serenity). Monotheism, or theism, lies at the centre of this continuum. It differs from pantheism and atheism in that it conceives of both man and nature as dependent on God their creator and conceives of God as engaged in purposive combat with evil tendencies in the world. In monotheistic belief systems (Christianity, Judaism and Islam) there is only one God. God is perceived as a personal being. The human 'I' is confronted with the divine 'Thy'. In a pantheistic belief system God is not attributed human characteristics. Instead, God is perceived as a divine ectoplasm that permeates the whole world. According to the

pantheist, the nature of God is diminished if he is personified. The pantheist believes that God transcends this human form. God does not shape the world from beyond, but permeates it from within.²

Besides descriptive elements, religious views also contain normative elements. We distinguish between a dominant end, values and norms. Brümmer (1982) argues that norms and values are hierarchically structured. We justify each norm or value by referring to a higher value. For example, the norm to reduce the environmental impact of production processes can be justified by referring to the value of a healthy environment for present and future generations. The highest values cannot be justified by an appeal to even higher values. They refer to an entity or to an ideal – the so-called dominant end - that determines the lower values or norms. For example, Christians and Jews may ultimately invoke God's command that humans act as stewards of the environment, while Muslims may invoke Allah, Hindus Nirvana and non-religious humanists the autonomy of human beings. Accordingly, Rawls (1999) observes: "Thus Loyola holds that the dominant end is serving God. He is consistent in recognizing that furthering the divine intentions is the sole criterion for balancing subordinate aims. It is for this reason alone that we should prefer health to sickness, riches to poverty, honor to dishonor, a long life to a short one, etc." (p. 486).

Normative convictions do not only consist of notions of the good and what should be done to attain the good, but also of perspectives on the type of character traits that should be developed to realize the good. Solomon (1992) defines these traits as virtues. For example, Roman Catholics may stress the virtue of generosity (to promote the value of community), while Protestants may stress the virtue of diligence (to promote the value of welfare) (Tropman, 1995). Virtues are sometimes also referred to as modal values (Jeurissen, 2000). Since the concepts of virtues and values are often highly intertwined we do not draw a distinction between the two.

In this paper we focus on the conception of God and analyze its relation to the dominant end, subordinate values and norms, and SRBC. Although the citation of Rawls may suggest that religious belief directly affects individual values and norms and hence conduct, there are several reasons to assume that this relationship is more diffuse in practice. First, the meaning of the dominant end, serving God above all, is not entirely clear-cut as the divine revelations are not wholly accessible to natural reason. In other words, the will of God always remains shrouded in mystery. Second, in practice people do not always reflect on the coherence between their religious beliefs and values and are therefore not aware of the implications of their highest values for the lower values and concrete norms (Guth & Tagiuri, 1965). Third, people may also lack the ability to apply values to different contexts. Often, people are capable of valuing something in a particular way only in a social setting that upholds norms for that mode of valuation, producing segmentation of different areas of life (Anderson, 1993). We develop different selves through our participation in different kinds of social relations. According to symbolic interaction theory (Mead, 1934; 1981), people occupy multiple social positions, each with its own unique set of role expectations. The business context also has its own set of behavioral expectations of managers (Donaldson & Dunfee, 1999; Kaptein & Wempe, 2002; Nash, 1990). The individual's self-identity will thus typically be multifaceted.

According to Weaver and Agle (2002), the influence of religious belief on behavior is moderated by identity salience. Identities can be ordered in a salience hierarchy, indicating the importance of a particular identity in the self's constitution. The more salient an identity, the more likely its activation in social situations, and the more likely that behavior will be guided by the role expectations associated with that identity. It is possible that the salience of the religious identity is related to the intensity of various kinds of religious practices, such as the intensity of praying and participation in communal religious activities. In religious

communities, the implications of the highest value of the metaphysical being for lower values are often communicated through shared religious rituals and by clergy and experts explaining the meaning of sacred texts. The sacred texts often include general values or more concrete rules and laws which enable religious people to identify the nature and will of the metaphysical being. The community therefore fulfills an important role in translating religious belief into values, norms and actual behavior. Similarly, devotions – private prayer, religious study and so forth - can affirm and reinforce the role expectations of a given religion. In addition, Weaver and Agle (2002) stress the importance of the motivational orientation of adherents toward their religion. If an individual is intrinsically motivated (i.e. treats religious belief as an end in itself), the religious convictions and norms are more likely to be translated into conduct. Individuals who are extrinsically motivated (i.e. religion is treated as useful in procuring other benefits) are more prepared to depart from the role expectations of their religion. In the context of secularized Dutch society, it is likely that intrinsic motivation is also related to the intensity of (personal) prayer and participation in communal religious activities. Because traditional patterns of communal religious activities have diminished, those who do partake in the activities of their religious community tend to be more intrinsically motivated.

Besides the religious community, the internal and external organizational context may also influence the beliefs, values and behavior of managers and employees. According to Weaver and Agle (2002) this may be true particularly for managers who are climbing the career ladder. Such managers are under additional pressure to please their bosses and conform to their moral ethos. To get ahead, managers need a strong personal network within the organization, especially with those higher up in the hierarchy. As more time is spent building networks within the organization, less time remains to invest in relationships in other networks, including those of other believers. On the other hand, those that reach the top of the

organization have the power to define organizational values and norms and therefore have greater scope to put their religious convictions into practice. However, self-identity can change so much in the course of climbing the career ladder that the salience of the religious identity can become quite marginal (cf. Clinard, 1983; Jackall, 1998). Although very relevant, studying the impact of the organizational context on the beliefs of managers and employees falls beyond the scope of this paper. To minimize this impact we focus only on one group of business people who also have the most authority in the firm: i.e. corporate executives.

The framework for this research is summarized in Figure 1. First, we expect that the belief in a metaphysical being will have normative implications for the dominant end, values and norms (Arrow 1), which will affect executives' conduct, including socially responsible business conduct (Arrow 2). The intensity of the belief in a metaphysical being and its impact on normative convictions and conduct will be related to participation in communal religious activities and intensity of praying or meditation (the dotted arrows).

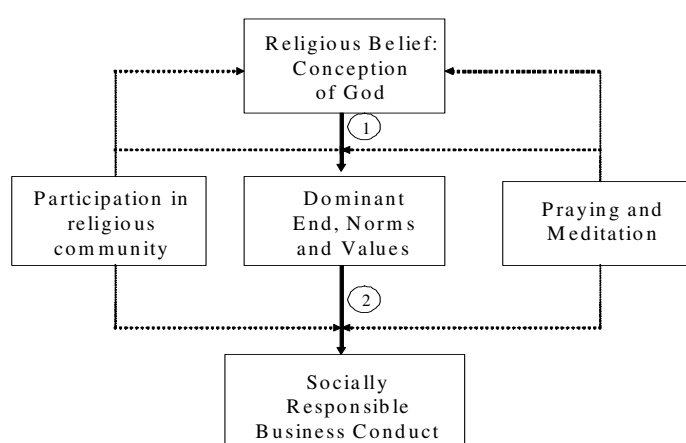


Figure 1. Framework for Conception of God, Normative Convictions and Socially Responsible Business Conduct

METHODOLOGY

In our examination of the relationship between the conception of God, normative convictions and business conduct, we interviewed twenty Dutch corporate executives. We focused on senior managers because of their level of autonomy and discretionary authority to develop the social strategy of their firm (cf. Buchholtz, Amason & Rutherford, 1999; Hambrick & Mason, 1984; Lerner & Fryxell, 1994; Werbel & Carter, 2002). The interviews of approximately two hours per person were recorded and transcribed. The content of each interview was subsequently independently analyzed by two researchers with reference to a fixed set of questions. The last row of Appendix 1 shows that the agreement in the coders' classification of aspects of the religion of the interviewees varied between 70 and 100 percent. To ensure the study's inclusiveness, we selected a cross-section of executives that is representative of the main religious belief systems in the Netherlands. The sample consisted of three Catholics, eight Protestants,³ five practitioners of Zen meditation, two Muslims, one Jew, and one Atheist. The practitioners of Zen meditation often uphold a mixed belief system which combines elements of Christianity (Protestant or Catholic) and Buddhism. The names and addresses of the interviewees were made available by the Dutch employer's organization VNO-NCW. Most interviewees were male (95%) and highly educated. Table 1 portrays relevant background characteristics of the interviewees.

Table 1

Background Characteristics of Interviewees

	<i>General Characterization of Religious Belief</i>	<i>Number of Subordinates</i>	<i>Function in current job</i>	<i>Education Level</i>	<i>Age</i>	<i>Sex</i>	<i>Sector</i>
1	Catholic	1,200	CEO	University	58	Male	Insurance
2	Catholic	200	Director	High	53	Male	Construction
3	Catholic	500	Director-owner	High	54	Male	Consumer products
4	Protestant	130	General director	High	51	Male	Construction
5	Protestant	165	Managing director	High	42	Male	Consultancy
6	Protestant	320	General director	University	45	Male	Consumer products
7	Protestant	500	Director-owner	High	69	Male	Electronics, software and services
8	Protestant	40	Partner-owner	Secondary	67	Male	Agriculture
9	Protestant	55	Partner-owner	University	42	Male	Accounting
10	Protestant	170	Director	High	40	Male	Consultancy
11	Protestant	120	Director	University	52	Male	Communications & media
12	Zen (and Protestant)	38	Director-owner	High	43	Male	Consultancy
13	Zen (and Catholic)	35	Partner-owner	University	47	Male	Finance
14	Zen (and Protestant)	10,000	CEO	University	57	Male	Finance
15	Zen (and Protestant)	1,100	CEO	High	40	Male	Healthcare
16	Zen (and Catholic)	35	Managing director	Secondary	48	Male	Healthcare
17	Muslim	16	Managing director	University	53	Male	Electronics
18	Muslim	30	General director	Secondary	42	Male	Food
19	Jewish	3	Director	University	55	Male	Real estate
20	Atheist	35	Director	High	51	Female	Consultancy

The advantage of in-depth interviews is that they allow for a much more detailed analysis of the topic of research (Emans, 2004). This is especially important for our research subject, since religious belief is often highly complex and cannot readily be categorized. The

diversity of religious beliefs (even within one denomination) therefore requires a detailed understanding of each belief system. Another reason for conducting in-depth interviews is that our research is explorative in nature and still in the theory-building phase.⁴ In this phase, in-depth interviews offer insight into certain typologies and relationships that could enrich the conceptual framework and hypotheses before testing them on a larger scale.

In-depth interviews also have several disadvantages (Emans, 2004). First, because of the labor-intensiveness of this research method, the size of the sample is much smaller than other research methods such as questionnaires would allow. The outcome of the interviews can therefore not be regarded as representative. Care should thus be taken in interpreting the outcomes and, given the explorative nature of this study, the findings should be tested on a larger scale.

Another disadvantage of in-depth interviews - which also holds for questionnaires - is that, to a certain extent, the data collected reflect the perceptions of the respondents rather than actual conduct. This, in part, is inherent to the research subject, i.e. personal religious belief. Since perceptions are personal it is difficult to test the relation between individually held beliefs and business conduct in a more objective manner.

Another consideration to take into account regards the potential for social desirability response bias (Treviño & Weaver, 2003). We explained at the beginning of each interview that the content of the discussion was confidential and to be used for research purposes only. We stated our intention to publish our findings, but gave our assurance that the identity of the participants would remain anonymous. The managers who were interviewed thus had little reason to present a more favorable picture of themselves than they knew was the case. Their response to the question at the end of the interview regarding their experience of the discussion also indicates that they were honest and sincere in their response. Several executives spontaneously remarked that they were amazed at their own honesty. Moreover,

during the interviews the interviewees raised several dilemmas and cases of violations of social norms and laws. As the disclosure of such information deviates strongly from what is generally regarded as a socially desirable response, the honesty of the respondents appears beyond question.

Four months after the interviews we sent each participant a short questionnaire that focused more specifically on the executive's views of corporate social responsibility and their perceived business conduct. The time lag reduces the probability of social desirability response bias (Giacalone & Jurkiewicz, 2003), which may arise if religiosity and behavioral aspects are assessed simultaneously.

Finally, we believe that insofar as social desirability response bias might have influenced the responses, our analysis of the relationship between the conception of God and SRBC will not be affected since there is no reason why executives with a pantheistic view would display a more or less pronounced bias than managers with a monotheistic view.

Interviews

In order to analyze the relationship between the conception of God, normative convictions and SRBC, we posed four types of questions. First, several questions were asked concerning the participants' conception of God, such as: 'Do you believe in God?', 'What is praying?', 'To whom do you pray?', 'What kind of characteristics do you ascribe to God?', and 'Who or what sets the standard for good and evil?' This last question was aimed at establishing whether the participants consider their ethical principles to have a metaphysical or a human origin.

The second set of questions dealt with the intensity of religious belief and participation in activities of the religious community. For this purpose, we asked the

following: ‘If you do pray or meditate, how often do you do so?’, ‘Do you attend gatherings of your religious community?’, and ‘If so, how often?’ We hypothesize that these factors can be used as a proxy for the salience of and intrinsic motivation for religious belief.

The third category of questions concerned the norms and values for business conduct that the participants derive from their conception of God. The interviewees were also asked to illustrate their answers by giving concrete examples of their business conduct (see Table 6).

The fourth group of questions focused on perspectives of the dominant end (‘What is the purpose of human life?’) and personal ideals (‘What are your ideals?’). This set of questions was posed during another phase of the interviews. In this way, we avoided the potential of questions and answers regarding religious belief influencing the discussion of the dominant end and personal ideals. This allowed us to test the coherence between religious belief, the dominant end and personal ideals.

Survey

The questionnaire focused specifically on the respondents’ views of corporate social responsibility and its relation to their personal business conduct. The questionnaire consisted of 25 questions which were subdivided into three categories. The first pertains to the respondents’ general attitude towards corporate social responsibility, the second focuses on the importance of specific aspects, and the third enquires about their own conduct.⁵ The stance toward corporate social responsibility was examined on the basis of the response to four statements such as: ‘Corporate social performance has a positive influence on the profits in the long term’ and ‘To behave responsibly is a moral duty of business toward society’. Agreement with the first statement indicates a positive valuation of the strategic dimension of socially responsible business practice; that it is worthy of top management’s attention and

that it should be integrated into the overall strategy of the firm. Agreement with the second assertion indicates an explicitly ethical approach to corporate social performance. In addition to the questions pertaining to their view of corporate social business practice, we formulated seventeen questions to gauge their valuation of the importance of other, more specific aspects of corporate social responsibilities with regard to employees, customers, suppliers, the government, the public at large, and the natural environment. The final part of the questionnaire consisted of four questions about their business conduct. The respondents were asked to indicate on a 5-point Likert-scale to what extent they agreed with each statement (1 = completely disagree; 2 = disagree; 3 = neutral; 4 = agree; 5 = completely agree). All interviewees responded and completed the entire questionnaire.

We conducted an exploratory principal component analysis with varimax rotation on the items. The factor analysis revealed 4 factors with eigenvalues greater than one. Within these factors, individual items were retained if its loading was greater than 0.5. Items were eliminated if an item's loading was 0.45 or greater for more than one factor. Table 1 shows the extracted factors, including items, factor loadings, and eigenvalues. The reduced-scale items were then subjected to a confirmatory factor analysis. All factor loadings are significant (Hair, Anderson, Tatham & Black, 1998). The internal consistency of Factor 1 (the importance of corporate social responsibility to internal stakeholders, i.e. employees) is equal to $\alpha=0.86$, Factor 2 (the importance of corporate social responsibility to external stakeholders) to $\alpha=0.76$, Factor 3 (the view on corporate social responsibility) to $\alpha=0.85$, and Factor 4 (their own social responsible business conduct) to $\alpha=0.81$.

Table 2

Results of Exploratory Principal Component Analysis with Varimax Rotation

	<i>Importance of Corporate Social Responsibility toward Employees</i>	<i>Importance of Corporate Social Responsibility toward External Stakeholders</i>	<i>View on Corporate Social Responsibility</i>	<i>Socially Responsible Business Conduct</i>
Providing relevant information to others is very important to me	0.79	0.16	-0.22	0.18
Employee health and safety is very important to me	0.63	0.43	-0.09	0.02
Offering women equal employment and career opportunities is very important to me	0.89	0.17	0.17	-0.07
Offering ethnic minorities equal employment and career opportunities is very important to me	0.60	0.41	0.35	-0.04
Employee participation in company decisions is very important to me	0.89	-0.08	-0.01	0.15
Supporting local community projects is very important to me	-0.10	0.63	0.21	0.20
Complying with legal requirements is very important to me	0.26	0.69	0.31	-0.25
Respecting suppliers is very important to me	0.20	0.80	0.30	0.21
Respecting customers is very important to me	0.37	0.80	-0.05	0.27
Corporate social performance has a positive influence on long-term profits	0.27	0.23	0.76	0.23
To behave responsibly is a moral duty of businesses towards society	-0.24	0.12	0.90	-0.18
Corporate social responsibility should be integrated into the strategy of businesses	-0.01	0.22	0.82	0.35
I make a personal effort to enhance my company's social performance	-0.05	0.26	-0.04	0.88
I have undertaken specific initiatives to foster socially responsible business practices in my company	0.16	0.14	0.28	0.78
Other people in my company regard me as proactive with respect to socially responsible business practices	0.09	-0.02	0.05	0.81
Initial eigenvalues	5.25	2.71	2.18	1.27
Eigenvalues after Rotation Sums of Squared Loadings	3.38	2.81	2.59	2.54
Proportion of Total Variance	22.53	18.05	17.24	16.93
Cumulative Explained Variance	22.53	41.25	58.49	75.42

CONCEPTION OF GOD AND NORMATIVE CONVICTIONS

In this section, we discuss the conception of God of the interviewees and examine its relation to the dominant end, values and norms and the intensity of participation in the religious community and praying or meditation.

Conception of God and religious practices: description of the sample

Table 3 summarizes aspects of religious belief as well as the intensity of praying, meditation and participation in communal religious activities. We find that most Catholic interviewees have a theistic conception of God and believe in a personal God. They describe praying as addressing ‘the Other’, getting focused, and reflecting on that which preoccupies the mind. The being to whom they pray is God or the Trinity (Father, Son and Holy Spirit). Interestingly, the Catholic executives believe that the standard for good and evil is largely determined by man. This may be explained by the fact that Catholics believe that moral principles are self-evident and therefore known by all people (Wensveen Siker, Donaheu & Green, 1991). Another explanation is that the Catholic Church in the Netherlands is characterized by a high degree of pluralism.

The Protestant executives rank relatively high in their belief in a personal God that communicates with people. The standard of good and evil is the will of God. Protestants view the Bible as the supreme authority which reveals God’s will and (especially Evangelicals) the workings of the Holy Spirit (Wensveen Siker et al., 1991). The Protestant executives display a high intensity of praying and participation in activities of their religious communities (such as church gatherings). They describe praying as communicating with God, asking Him for support, expressing gratitude, and as having a relationship with God. The entity to whom they

pray is the Creator, Father, Holy Spirit, and/or Jesus Christ. One Protestant participant associated praying with contemplation, self-elevation, and reflection on eternal truth.

Table 3

Conception of God and Intensity of Religious Practices

	<i>Catholic</i>	<i>Protestant</i>	<i>Zen</i>	<i>Muslim</i>	<i>Jewish</i>	<i>Atheistic</i>	<i>Average</i>
Atheism	0.00	0.00	0.00	0.00	0.00	1.00	0.05
Monotheism	0.66	0.88	0.40	0.50	1.00	0.00	0.65
Pantheism	0.34	0.12	0.60	0.50	0.00	0.00	0.30
Metaphysical Standard of Ethics	0.33	0.69	0.30	0.25	1.00	0.00	0.50
Intensity of Praying	0.50	0.82	0.40	0.75	1.00	0.00	0.62
Intensity of Zen Meditation	0.00	0.00	0.90	0.00	0.00	0.00	0.22
Participation in Religious Community	0.67	0.75	0.50	0.75	1.00	0.00	0.70

Note: The average score varies from 0 (lowest value) to 1 (highest value). For the classification of the individual responses, see Appendix 1. These scores are consequently adapted to reflect the average score of each belief system.

The interviewees practicing Zen meditation naturally display a relatively high intensity of meditation. In keeping with the Buddhist tradition, most have a pantheistic conception of God, although some of them believe in a personal God. The executives with a pantheistic view meditate to achieve heightened awareness and the other two executives pray to a personal God with relational aspects (i.e. Father, a supreme being).⁶

The Muslim participants believe in God, but one of them does not believe in the idea of God as personal being. He describes Allah as ‘a way of life’. Whereas the Holy Koran and the Sunnah are the highest authority of Islam (literally meaning “submission”), the

participants are relatively autonomous in determining their values. Both executives attend religious services on Friday, which explains the relatively high intensity of praying and participation in the religious community.

The (Orthodox) Jewish executive displays some similarities to the Protestant executives, i.e. a strong belief in God, values based on metaphysical standards, and a high intensity of praying and participation in communal religious activities. Orthodox Judaism is a deontological religious belief system. The word of God has direct implications for one's conduct (Stewart, 1997). The first five books of the Bible (The Torah) are of great authority.

The atheistic executive does not believe in God and does not pray, meditate or participate in communal religious activities.

Belief in God and the Intensity of Religious Practice

Table 4 depicts the interrelation between the belief in God and the intensity of praying and participating in the religious community. Since almost all participants believe in God (see Table 3), we dropped the atheistic executive and combined the second and third aspect of Table 3, 'Monotheism' and 'Pantheism', to form one variable, 'Monotheistic Religious Belief' which is subdivided into two categories: 0 (pantheism) and 1 (theism). The other aspects of religion are measured on a scale consisting of three categories (see the classification in Appendix 1). For several aspects, we find significant correlations. First, monotheistic executives also tend to believe that ethical standards have a metaphysical origin. Second, we find a positive correlation between religious belief and the intensity of praying and the intensity of participation in activities of the religious community (although the latter relationship is not significant). More or less similar patterns are found in connection with a metaphysical standard of values: this aspect is strongly related to intensity of praying and

participation in the religious community. This confirms the hypothesis that the conception of God is related to the intensity of praying and participation in activities of the religious community, as depicted in Figure 1. The precise nature of the causal relation, however, is uncertain. On the one hand, a belief in a personal God will stimulate prayer and also participation in communities that share and celebrate the belief in a personal God. On the other hand, prayer and frequent participation in a religious community are likely influence religious belief.

Table 4

Bivariate Correlation Tests between Belief in God and Intensity of Religious Practice

	<i>Metaphysical Standard of Values</i>	<i>Intensity of Praying</i>	<i>Intensity of Zen Meditation</i>	<i>Participation in Religious Community</i>
Monotheistic Religious Belief	.62*	.84**	-.44	.55**
Metaphysical Standard of Values		.73**	-.35	.65**
Praying			-.47*	.77**
Zen Meditation				-.32

Note: Spearman's rho, * $p < .05$; ** $p < .01$.

We find an almost inverse relationship between the intensity of Zen meditation on the one hand and the intensity of praying, participation in activities of the religious community, the notion of a personal God and a metaphysical standard of values, on the other hand. Since executives practicing Zen meditation are actively involved in spiritual exercises, but without being restricted by a belief in a metaphysical being, we expect they will display the characteristics mentioned by Pava (2003). That is, that they are aware of who they are, how they came to be, who they are becoming and how to get there; and their spirituality allows

them to look imaginatively at the world from other peoples' perspectives and focus on what is reasonably attainable rather than what is ideal.

Nature of God and Normative Convictions

Table 5 summarizes the relationship between the respondents' views on the nature of God and their normative convictions. This table portrays the relationship between the characteristics ascribed to God (first column) and the answers to three questions: 'How does your view of God relate to your values and norms for business conduct?' (second column); 'What is the dominant end of human beings?' (third column); and 'What are your personal ideals, what do you strive for?' (fourth column).

A first observation that can be made with regard to the connection between the conception of God and norms and values is that executives who describe God in abstract terms with no relational aspects tend to mention individualistic values. Examples include Respondent #10 (God as 'unfathomable' and values such as 'become who you are, use your talents'), Respondent #11 ('something you experience' and 'each person has their own task'), and Respondent #15 ('unity, energy' and 'leading a conscious life').

A second observation is that respondents who stress a caring, relational God often mention corresponding social values. The clearest examples are Respondent #1 (God as 'comforting, compassionate' and values such as 'giving people a second chance, helping others to flourish, making others happy') and Respondent #9 ('loving, merciful' and 'caring for people, being full of love, being like God: loving, merciful'). Other examples include God as 'love' and values such as 'good organization with friendly relations' (Respondent #4); 'merciful' and 'helping others, leniency toward employees' (Respondent #5); 'love' and 'loving and serving others' (Respondent #7); and 'loves man' and 'giving others at least three chances' (Respondent #8).

A third observation is that some executives adopt the characteristics they ascribe to God as ideal for themselves. This is most notable in the case of Respondents #9 and #12.

A fourth observation is that the atheist respondent is, unsurprisingly, the only one who believes that human life has no metaphysically-ordained teleological purpose. She stresses the personal responsibility of each individual to give meaning to their life. The values she upholds are typically Western values, such as freedom and welfare. In addition, she is committed to the value of sustainability. This is in line with her personal dominant end to improve the world.

The fifth observation concerns some other examples the results show of similarities between the nature of God and the values of the respondents. God as creator is linked to using and developing talents, stewardship and fulfillment of responsibilities, bringing order and discipline to the organization (Respondents #1, #7, and #8); God as source of comfort is linked to putting things in perspective (Respondent #3); God as omniscient is linked to having confidence, seeing the positive side of things (Respondents #5 and #17); God as providence is linked to letting go (Respondents #7 and #14); God as father is linked to leadership (Respondent #6); God as true is linked to being honest (Respondent #5); God as faithful is linked to keeping agreements, obeying the law (Respondent #4); God as unpredictable is linked to making your own choices, (Respondent #10); God as indefinable is linked to having no ideals (Respondent #11); God as without judgment is linked to self-acceptance (Respondent #12); and God as a way of life is linked to making donations to mosques and refraining from trading in sex or alcohol (Respondent #18).

We also find some examples where the nature of God is seemingly unrelated to the executives' normative convictions. An example is the second executive who practices Zen meditation, whose dominant end and personal ideals reflect individual values (develop yourself, use your talents, quality of life), whereas he conceives of the nature of God in more

relational terms, as merciful and loving. In contrast, the fifth respondent practicing Zen meditation has a rather abstract conception of God with no relational aspects, but stresses social values such as reducing human suffering.

Although we find many examples of a correlation between the characteristics attributed to God and normative convictions, it does not necessarily prove a causal relationship between conceptions of the nature of God and normative convictions (as suggested by Arrow 1 in Figure 1). One could also argue that people project their own values and ideals onto God as the perfect being. Although we do not reject this inverse causal relationship altogether, there are some indications that the link between the characteristics attributed to God and normative convictions cannot entirely be explained by such an inverse relationship. This is particularly clear if we consider that some values explicitly invoke God. This is illustrated by the examples such as ‘doing as Jesus wants’, ‘honoring God’, ‘testifying to God’ (or the Gospel or belief), “loving God above all”, and ‘being like God’. Clearly one can only hold these kinds of normative convictions if one believes in the existence of God, indicating that the causality runs from a belief in God to normative convictions rather than vice versa. Further substance to the argument that the view of God cannot completely be explained by normative convictions is provided by the conception of God of the executives practicing Zen meditation. Most of them subscribe to a pantheistic view of God (all is sacred). It is not clear how such a belief can be derived from norms and values.

Table 5

Conception of God and Normative Convictions

<i>No.</i>	<i>Characteristics of God</i>	<i>Implications of View on the Nature of God for Values and Norms in Business</i>	<i>Dominant End of Human Being</i>	<i>Personal Ideals</i>
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<i>Catholic</i>				
1.	Creator; Comforter; and Compassionate.	Use your talents; Give people a second chance; and Help others to flourish.	Happiness through self- realization.	Making others happy and helping them to grow.
2.	Distant; Everything; and Good.	Develop your potential; serve others; realize goals.	Happiness.	Harmonious community relations and tranquility.
3.	Elusive power; Comforting; and Calming.	Ten commandments; and Place things in perspective.	Happiness; Serve the community; Turn earth into paradise; and Be like God.	Being remembered well.
<i>Protestant</i>				
4.	Love; Faithful; and Spirit.	Keep agreements; Obey the law; 'Do as Jesus wants'; Build (as a constructor) no gambling hall; Give 5% of profit to charity; and Testify to faith.	Honor God and Love thy neighbor as thyself.	Testifying to God; and Creating organization with good relations.
5.	Righteous; Merciful; True; Good; and Omniscient.	Have faith (no insurance); Help other people; and Give employees several chances.	Honor God with body and soul.	Showing gratitude through deeds; and Being honest.
6.	Father.	Love and help others.	Happiness; and Honor God.	Servant leadership; and Loving and helping others.
7.	Creator; Love; and Wisdom.	Love others; honesty; Stewardship; Humility; and Serve.	Fulfill task in life and prepare for eternal life by loving God above all and thy neighbor as thyself.	Continuity of the company; and Serving other people.
8.	Creator; Providence; and Loves man.	Bring order and discipline to organization; Refrain from abuse; Testify to faith; Pray for difficult clients before meeting them; Give people at least three chances; Letting go; and Give financial support to social projects.	Enjoyment of life.	Testifying to Gospel; Disseminating knowledge to developing countries; and Growth in faith in God.
9.	Loving; Righteous; and Merciful.	Respect and care for people; Be honest and righteous; Be clear to employees; and Be full of love.	Being like God: Loving; Righteous; and Merciful.	Being as God wants me to be.
10.	Unpredictable; Incomprehensible; and Unfathomable.	Take responsibility for your choices; You must make your own choices; Enjoy life; Persevere.	Development; Become who you are; Enjoy life; and Use your talents.	Setting an example for others; and Respecting and showing interest in

				each other.
11.	Beyond description; and Experience.	This executive responded that this was a wrong question that human beings are not able to answer.	God; and Fulfilling your God-given task in life.	No ideals, ideals are dangerous; Gaining insight; Knowledge of God; and A balanced perspective.
<i>Zen meditation</i>				
12.	Without judgment; Infinite intelligence; and Total love.	Freedom and responsibility; Self-acceptance; Everything comes at the right time, also the bad things; Balance; and No intensive agriculture.	Being like God: Without judgment; Infinitely intelligent; and Loving all things.	Flourishing farm; and Making things whole.
13.	Infinite; Emptiness; Unknown; Incredible; Merciful; Love; and Beauty.	Do not know.	Develop yourself as much as possible.	Quality of life (family; Work; Personal; Spiritual and physical); and Using talents.
14.	Love; Safety; Righteous; and Providence.	Let go; Trust in God; Thankfulness; Be like Jesus; Give room to people to develop; and Ten Commandments as framework.	Do not know.	Improving the world; and Stewardship.
15.	Everywhere; Unity; Perfection; and Energy.	Listen well; Positive thinking; and Break through negative spirals.	To die in peace and harmony; and Enlightenment.	Leading a conscious life.
16.	Higher power; Spirit; and Governs the universe.	Search for God within you; and Reduce human suffering.	Contribute to deliverance from human suffering.	Contributing to peace; living without prejudice.
<i>Muslim</i>				
17.	Merciful; and Omniscient.	Be fair; be honest; and Try to see the positive side of things.	To do something for other people.	Living in a society where people respect others and treat one another fairly.
18.	Representative of all Muslims; and A way of life.	Sponsor mosques; Separate waste; and No trading in sex or alcohol.	Meaning and doing something.	Making my brand internationally known; and Being a good father.
<i>Jewish</i>				
19.	Merciful; severe; and Omnipotent.	Treat others with respect; Do not harm others; and React appropriately to messages of clients.	Preparing oneself for the hereafter.	Being able to look back on a meaningful life.
<i>Atheistic</i>				
20.	Does not exist.	No.	No metaphysically ordained purpose; you have to give	Balancing individual freedom and common

meaning to life yourself; welfare; sustainability.
improve the world.

Furthermore, it is striking that especially the Protestant respondents relate their dominant end directly to their notion of God (along with one manager practicing Zen meditation with a Protestant background). Only one Catholic respondent explicitly refers to ‘being like God’ as his dominant end. This finding may be explained by the denomination of the respondent (i.e. Protestants focusing more on their individual relationship with God as opposed to Catholics who have a more social orientation) and thus the religious community to which they belong. Another explanation for this finding is the intensity of praying: respondents who relate their dominant end directly to God exhibit a relatively high intensity of praying (0.85 compared to 0.62 for all executives). This suggests that the type of religious community and the intensity of praying influences the way one translates religious belief into dominant end and personal values.

To recapitulate, the analysis in this section provides inductive empirical support for two hypotheses. First, as we saw in Table 4, the conception of God is related to the intensity of praying and participation in activities of the religious community. These findings might support the hypothesis that participation in religious communities and intensity of praying are related to the salience of religious belief. Second, as we saw in Table 5, a relationship can be discerned between normative convictions and views of the nature of God. This supports the hypothesis that religious belief influences normative convictions (Arrow 1, Figure 1).

SOCIALLY RESPONSIBLE BUSINESS CONDUCT

In this section we examine how the conception of God and related normative convictions affect business conduct (Arrow 2 in Figure 1). Theoretically, this relationship is

ambiguous. On the one hand, the belief in a metaphysical standard for good and evil may cause radicalism if accompanied by fundamentalism (Pava, 2003). In such a case, metaphysically-ordained ends may justify the use of dubious means. Another possibility is that individuals believing in the providence of God may be more passive than those who do not rely on the intervention of a transcendent being. On the other hand, one could also hypothesize that the norms and values that individuals derive from their faith inspire them to act in a socially responsible manner in the workplace.

Two methods are employed to analyze the relationship between the conception of God, normative convictions and business conduct. First, we examine the concrete actions the executives cited during the interviews. These examples include actions that can be related to corporate social responsibility in general (such as sponsoring community projects) as well as specific actions undertaken in their professional capacity that are overtly inspired by their religion (such as proclaiming one's faith to colleagues or clients or sponsoring Bible translations). The latter actions may be 'good' actions from the perspective of the respondents, but not necessarily examples of SRBC. For example, if a Christian constructor turns down an offer to build a mosque, it may be motivated by his commitment to his religion, but others might view it as religious discrimination. Next, we examine whether there is a relationship between their belief in God and their views on corporate social responsibility and their business conduct. Information on the latter was collected by means of the questionnaire each participant filled out an average of four months after the interviews.

Normative Convictions and Business Conduct

Table 6 presents the dominant ends, personal values and concrete actions that the executives disclosed during the interviews.

Table 6
Normative convictions and business conduct

<i>no</i>	<i>Dominant end of human being</i>	<i>Personal values</i>	<i>Examples of conduct</i>
<i>Catholic</i>			
1	Human happiness by doing your best.	Make others happy; and Help them grow.	Green insurance; Reducing generation of waste; Soberness by refraining from replacing old buildings with new buildings; Taking sober lunches; and Dismissing worker involved in fraud.
2	Happiness.	Peaceful community and rest.	Refraining from build rocket base; Refraining from dismissing older workers; and Sponsoring social development project.
3	Happiness; serve the community; make earth a paradise; being like <u>God</u> .	Leave a good memory.	Sponsoring homeless; Sponsoring projects for handicapped children; and Sponsoring field hospital in Romania.
<i>Protestant</i>			
4	Honor <u>God</u> and loving our neighbor as ourselves.	Testify to <u>God</u> ; and Good organization with friendly relations.	Refraining from building a mosque; Refraining from building gambling hall; Donating 5 % of profit to charity; Testifying to faith; and Refraining from making payments under the counter.
5	Honor <u>God</u> with soul and body.	Show gratitude through deeds; and Be honest.	Refraining from taking out insurance; Dismissing unproductive person only after 3 years; Giving financial assistance to individual; Refraining from cursing; Refraining from listening to the radio; Permitting widower to leave work earlier to care for children; Sponsoring development organization; Sponsoring bible translation; Refraining from work on Sundays; Refusing order due to cursing.
6	Honor <u>God</u> .	Servant leadership; and Help others out of love.	Adopting statement of principles which employees must sign; Referring to five values in all speeches; Refraining from partaking in corruption; Refraining from sanctioning drunken driver; Dismissing of adulterous employee; Refraining from work on Sundays; Refraining from building gambling halls, drugs cafes or brothels.
7	Fulfill a task and prepare oneself for eternal life by loving <u>God</u> above all and the neighbor as oneself.	Secure continuity of the company; Serve other people.	Refraining from abusing supplier's low prices; and Adopting a code of conduct.
8	Enjoying.	<u>Testify</u> to Gospel; Disseminate knowledge to developing countries; and Growth in faith in <u>God</u> .	Testifying to faith when elected as manager of year; Praying for difficult clients and forgiving them; Giving people at least three chances; Foundation that allocates money to social projects; Producing food in famine-stricken country; and investments in reduction of the use of damaging materials.
9	Be like <u>God</u> : loving; righteous; merciful.	Be as <u>God</u> wants me to be.	Testifying to faith; Sponsoring handicapped football team; Free education for students; Substantial training budget for employees; Discussing emotional dimension to clients' decisions; and Refraining from signing a dubious financial report.
10	Self-development; become who you are; enjoy life; use of talents.	Set an example for others; and Respect and care for each other.	Helping starting entrepreneurs; Donating to charity; and Cutting own salary by 50% during recession.
11	<u>God</u> ; each person has his own task.	No ideals, ideals are dangerous; Acquire Insight; Knowledge of <u>God</u> ; and Maintain balanced perspective.	Refraining (as journalist) from invading the privacy of publicly known persons; and Discussing adultery with married employees.

<i>Zen meditation</i>			
12	Be like <u>God</u> ; without judgment; infinitely intelligent and totally loving.	Run a Flourishing farm; and Make things whole.	Refraining from farming land intensively; Resigning from busy job; Finishing one thing before starting another; and Educational programs on farm.
15	Die in a good way; enlightenment.	Lead a conscious life.	Leaving well paid job to do work that is socially more meaningful; and Offering mental training for employees during working hours.
16	Contribute to deliverance from human suffering.	Contribute to peace; and Live without prejudice.	Refraining from coercing doctors to perform euthanasia; and Creating meditation room at work.
<i>Muslim</i>			
17	To do something for other people.	Create in a society where people respect others and treat one another fairly.	Donating second hand objects to social projects.
18	Mean and do something.	Make company brand internationally known; and Be a good father.	Sponsoring mosques; Separating waste; and Refraining from trading in sex or alcohol.
<i>Jewish</i>			
19	Prepare oneself on hereafter.	Look back on meaningful life.	Reacting appropriately to messages from clients; Abiding by environmental legislation; Donating 10% of income to charity; Refraining from making profit that exceeds 20%; Declaring all transactions; Timely payment of suppliers; and Refraining from doing business with brothels or gambling houses.
<i>Atheistic</i>			
20	No metaphysically ordained purpose; you have to give meaning to life yourself; improve the world.	Balance individual freedom and common welfare; Sustainability.	Promoting use of public transport; Using organic coffee; Recycling paper; and Reducing energy use.

Note: The number between brackets refers to the number of the respondent in Table 5. Executive 13 and 14 did not provide examples of concrete actions.

We find inductive evidence of a link between the conduct of respondents and their normative convictions or religious belief (Arrow 2 in Figure 1). This is illustrated by the following examples:

Example 1: A number of executives (#2, 3, 9, and 17) stressing social values such as harmonious community relations, serving the community and loving thy neighbor are sponsoring community projects in developing countries.

Example 2. Three Protestant executives (#4, 5, and 8) who refer explicitly to honoring God or testifying to their belief as a dominant end or ideal, cite examples that reflect religious actions rather than social actions. These include testifying to their faith, praying for clients, sponsoring Bible translations, turning down the opportunity to build a mosque (building constructor) refraining from working on Sundays, listening to the radio and cursing, etc.

Example 3. Executive #10 stresses self-development and setting a good example as dominant end and personal ideal, and translates this value into providing opportunities for others to start a business.

Example 4. Three executives who practice Zen meditation (#12, 15, and 16), who named values such as leading a conscious life and searching for God within yourself, took the initiative to set up a meditation room at work or to offer introductory meditation courses at work.

Example 5. One Islamic executive sponsored mosques. Apart from referring to Allah as a way of life (see Table 4), he explained his behavior as consistent with the rules Muslims are required to obey. One of the five pillars of Islam is the alms tax (or zakat), which requires all Muslims to donate a fixed percentage of their income to the needy. Furthermore, Islam forbids the consumption of alcohol and pork and transactions in services or commodities that could harm either of the contracting parties or the general public (Mushtaq, 1995). The business of the Muslim executive specializes in halal food (meat that is prepared in accordance with Islamic prescriptions). Moreover, the Muslim faith also prescribes the conservation of nature and natural resources (Abeng, 1997). The Islamic executive contributes to the conservation of the environment by separating waste for recycling purposes.

Example 6. The Jewish executive who sees his dominant end as preparing for the hereafter, cited some actions that are in line with the norms of Judaism. The Torah contains 613 concrete rules, 100 of which pertain to economic life (Green, 1997). The most important norm prescribes that one should not inflict harm on others or oneself. For example, profits should not exceed 20%. Another important norm is caring for the needy (Stewart, 1997), which requires that 10% of income is donated to charity. The Jewish respondent follows these rules by donating 10% of his net income to charity. In another situation, he set his price

lower than the client (who was new to the market) was prepared to pay. Furthermore, the religious obligation to sustain the natural environment implies that the company adheres to environmental regulations.

Example 7. The humanistic executive who strives for environmental sustainability (see Table 5) stimulates the use of public transport and organic coffee, makes an effort to use energy sparingly, and limits the generation of waste.

In the case of some executives, however, the relationship between normative convictions and concrete actions is negligible. For example, executives #1 and #6 mention social values such as helping others and servant leadership as personal ideals, but a clear connection with the type of actions they mention cannot be established. The connection between the conduct of executives #7 and #11 and their dominant ends or personal ideals is very slim, although the actions they mention are consistent with their normative convictions.

Conceptions of God and Business Conduct

Table 6 contains several examples of socially responsible business conduct, but also many other types of conduct that are not specifically related to corporate social responsibility. In order to examine the relationship between the executives' conception of God and SRBC more systematically, we distributed a questionnaire focusing on SRBC four months after the interviews. Table 7 reports the average scores of the attitudes to corporate social responsibility and the perceived socially responsible business conduct for the atheist, the monotheist and the pantheist executives.

Table 7

Relationship between Conception of God, Corporate Social Responsibility and Business Conduct

	<i>Atheist</i>	<i>Pantheist</i>	<i>Monotheist</i>
1. View on Corporate Social Responsibility	4.0	3.5	4.3
2. Importance of Internal Stakeholders	4.4	3.8	3.8
3. Importance of External Stakeholders	4.0	3.6	4.1
4. <i>Socially Responsible Business Conduct</i>	3.3	3.1	3.7

Table 7 indicates that executives with a monotheistic notion of God are more focused on corporate social responsibility and socially responsible business conduct than are executives with a pantheistic view. For all parameters, the score of the monotheistic executives is at least equal or exceeds that of the pantheistic executives. The difference is most pronounced with regard to one particular aspect of the category of external stakeholders: the importance of contributing to community projects (3.6 versus 2.7).

How can we explain the relatively low level of social involvement of executives with a pantheistic conception of God? Taking into consideration Pava's (2003) arguments, one would have expected the opposite. Indeed, pantheism's emphasis on holism and unity of reality is often invoked by advocates of environmentalism, feminism and world peace - themes that are clearly related to social responsibility. Following Sudbrack's thinking (1988), two explanations can be advanced. The first concerns pantheism's emphasis on holism and unity which renders the distinction between humans and the universe redundant. The actions of humans are the acts of the universe and vice versa (Gaskins, 1999). If a stone fell on my

head, I brought it upon myself. The will of the individual and 'God's will' are one. Such a perspective could lead to an acceptance of reality as it is. Problems cease to be problems. Hence, the motivation to address societal problems might diminish.

The second explanation is related to the centrality of self-consciousness in Buddhism and by implication, Zen meditation. Through meditation, one discovers the divine within oneself. Reality is experienced as sublime self-consciousness with the result that the dialogical connectedness to others is also reduced to self-consciousness and self-experience. Such an orientation can weaken the self's involvement with others, thus weakening the self's sense of social responsibility (Sudbrack, 1988).

A different picture emerges when we compare the atheist respondent's approach to corporate social responsibility with that of the respondents with a monotheist conception of God. While the atheist executive values the interests of internal stakeholders highly, her score in the other categories is slightly lower than that of the executives with a monotheist view of God. The atheist executive's attitude toward corporate social responsibility and her perceived business conduct is interesting in view of the fact that she does not endow human life with metaphysical meaning. At the same time, she rejects a nihilist worldview and acknowledges that people need to give meaning to their lives. It could be argued that the absence of a metaphysical purpose is a motivation to give meaning to life in the here and now (since there is no life after death), which is manifested in her active contribution to sustainability in her company.

Table 8 depicts the statistical results of the relationship between different conceptions of God and respective categories of SRBC. We find some indication of a positive correlation between the belief in a personal God, the view on corporate social responsibility and its importance for external stakeholders. The relationship between the conception of God and SRBC is also strong, although the size of the sample prevents us from drawing any firm

conclusions. As Table 8 shows, we could not find any significant relationship between the conception of God and the interests of internal stakeholders.

We also tested the relationship between the respective categories of social responsibility and other aspects of religion. Table 8 shows that a belief in a metaphysical standard of values, the intensity of praying and participation in the religious community also correlate positively with the view on corporate social responsibility and the importance of external stakeholder interests. Furthermore, as expected, we detected almost no link to the two other categories - the importance of interests of internal stakeholders and the personal SRBC.

Table 8

Relationship between Aspects of Religious Belief, Corporate Social Responsibility and Socially Responsible Business Conduct⁷

	<i>Monotheistic Belief in God</i>	<i>Metaphysical Standard of Values</i>	<i>Intensity of Praying</i>	<i>Intensity of Zen Meditation</i>	<i>Participation in Religious Community</i>
1. View on Corporate Social Responsibility	.46*	.52*	.52*	-.51*	.40
2. Importance of Internal Stakeholders	-.01	-.02	.07	.13	-.02
3. Importance of External Stakeholders	.50*	.60*	.53*	-.38	.55*
4. <i>Socially Responsible Business Conduct</i>	.40	.00	.26	-.30	.06

Note: Spearman's rho, *p<.05; **p<.01.

CONCLUSION

This study forms part of two streams of research within the field of Business and Society. First, it forms part of the stream of research that advances evidence and arguments to promote socially responsible conduct of individuals and companies. A number of studies have been conducted on the (potential) financial and reputational benefits of socially responsible business practice (Frooman, 1997; Orlitzky & Benjamin, 2001; Zyglidopoulos, 2001; Ullman, 1985). A growing body of literature can also be found on the ethical arguments for socially responsible business practice (Bowie, 1999; Donaldson & Dunfee, 1999; Kaptein & Wempe, 2002; Solomon, 1992). This study focused on the religious belief of executives and its relation to their business conduct. Second, much has been written on the role of leadership in companies (Burns, 1978; Gardner, 1990; Hambrick & Mason, 1984). However, relatively little research has been conducted into the motivations of corporate leaders for promoting corporate social performance (Mentzer, 2002). Two exceptions are the empirical studies of Agle, Mitchell and Sonnenfeld (1999) and Buchholtz, Amason and Rutherford (1999). Our paper, which examines the relation between manager's religious beliefs and socially responsible business conduct, can be grouped with this stream of research.

More specifically, this paper examined the relationship between executives' conception of God, their normative convictions, and socially responsible business conduct. Findings of previous studies on the relationship between religion and socially responsible business conduct have been inconclusive. Although some have found a positive relationship between religious belief and socially responsible business conduct, other researchers such as Pava (2003) argue that a belief in the metaphysical could lead to a passive attitude and radicalism.

The research methods used were questionnaires and in-depth interviews. The interviews focused on the respondents' religious belief and the questionnaires enquired about their views

of corporate social responsibility and their personal business conduct in the field. The interviews offered much insight into the perceptions of the respondents and facilitated a detailed analysis of different aspects of their faith. We examined the executives' views of corporate social responsibility and their perceived personal business conduct four months after the interviews in order to avoid the problem of social desirability bias.

Three conceptions of God were distinguished: monotheistic, pantheistic and atheistic. We found that executives with a monotheistic view of God are more likely to believe in a metaphysical standard of ethical values, display a higher intensity of praying and exhibit higher levels of participation in communal religious activities than do executives with a pantheistic or atheistic view.

In our examination of the relationship between the characteristics attributed to God and normative convictions, we asked four types of questions: 'What characteristics do you attribute to God?', 'What kind of values and norms for business behavior do you derive from your view on the nature of God?', 'What is the purpose of human life?', and 'What are your ideals?' The first two questions were asked at a different stage in of the interview in order to ensure that their answers to these questions did not influence the response to the questions on the dominant end and personal ideals. The response of the executives shows that their normative convictions are often related to their conception of the nature of God. For example, respondents who believe in an abstract God more often mentioned individualistic values such as developing your potential, whereas respondents stressing the merciful and caring character of God more often mentioned social values such as giving people a second chance. Furthermore, we found that Protestant executives more frequently referred to specific religious ends, such as honoring God, testifying to their faith and being like God. This finding may be explained by the denomination of the executives, i.e. Protestantism is characterized by a stronger focus on the personal relationship between God and man than other

denominations. An alternative explanation is that the high intensity of praying of these respondents reinforces the awareness of religious ends.

The relationship between the conception of God and business conduct was examined by focusing on concrete actions or decisions mentioned during the interviews and by examining the relationship between religious belief and data collected by means of a questionnaire. We found inductive evidence that business conduct is related to the conception of God and normative convictions. For example, Protestant executives who referred to God as dominant end gave many examples of actions that serve these ends. The executives that practice Zen meditation, one Muslim executive and the Jewish executive also cited several examples of specific actions that serve religious ends and follow from their religious norms.

In an examination of the conception of God in relation to socially responsible business conduct we find a higher level of engagement with corporate social performance and socially responsible business conduct among respondents with a monotheistic view of God. The difference is most prominent with respect to philanthropic forms of corporate social responsibility, such as contributing to local community projects. A possible explanation for this finding is the centrality of unity in Pantheism and self-consciousness in Buddhism (Zen meditation), which could diminish the focus on and involvement in societal problems.

We conclude that our explorative study of twenty executives provides much inductive evidence that religious belief affects normative convictions and business conduct. However, the tentativeness and preliminary nature of the findings cannot be stressed enough. Further research is required to clarify the relationship between religious belief and socially responsible business conduct, not only on the individual, but also on the organizational level. In order to establish whether these patterns can be generalized, the findings should be tested on a larger scale, for example, by means of a questionnaire. Rest (1986), Treviño (1986), and Jones (1991), for example, have pointed out that the relationship between beliefs and

behaviors is moderated by individual factors such as ego strength, field dependence and locus of control and situational factors, such as the organizational culture, characteristics of the job, and immediate work environment. These variables should be taken into account, along with other characteristics of religious belief that may influence business conduct, such as the conception of man and his eternal destination and the conception of nature, as well as the strength and intensity of religious convictions.

A final word needs to be said about managerial implications of this study. The objective of this article is certainly not to suggest that companies that seek to enhance their social performance should give preference to religious managers or managers with specific religious beliefs. Following Weaver and Agle (2002), who propose that there should be tolerance of religious expression in the workplace, we believe that employees should be given the opportunity to become aware of their religious beliefs and normative convictions. If religious beliefs, normative convictions and socially responsible business conduct are interrelated, such awareness can help individuals to better understand their conduct and underlying normative convictions. It can also be useful to examine how (different) belief systems and normative convictions can be better aligned with socially responsible business conduct. Understanding the link between religious belief, conviction and business conduct can also be helpful in examining and resolving business dilemmas caused by conflicting normative convictions or beliefs. Furthermore, awareness of and interest in different beliefs and convictions may create understanding for others' business conduct. This would provide a basis for sharing and challenging different and even conflicting normative viewpoints on the meaning and objectives of socially responsible business conduct.

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APPENDIX 1

Classification of Aspects of Religion

Subject	Question	0	1/2	1	Agreement between coders ^a
Belief in God	Do you believe in God?	No (atheism)		yes	100%
Monotheistic versus pantheistic	Do you believe in God as an external being with whom one can communicate?	No (pantheistic)		Yes (monotheisti c)	70%
External Source of Values	Who sets the standard for good and evil?	Man	Both	God and/or religious book	85%
Intensity of Praying	How often do you pray to God?	Infrequently / very rarely	Not daily, but at least once a week	Daily	80%
Intensity of Zen Meditation	How often do you meditate?	Infrequently / very rarely	Not daily, but at least once a week	Daily	100%
Participation in Common Activities	How often do you attend meetings of your religious group?	Infrequently / very rarely	Once or twice a month	Frequently	80%

^a In 16 cases the differences in estimated value was only 0.5, in one case it value was 1.

NOTES

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- ¹ We use ‘socially responsible business practice’ (SRBP) in this paper as an overarching concept for the study of business-society relationships that can be applied both to the individual and organizational level (Bakker, Groenewegen & Hond, 2005; Frooman, 1997). We will focus on the individual level although, given that the participants in this research project occupy very senior positions in their firm, their individual business conduct can become part of and contribute to the conduct of the company as a whole. Since this paper focuses on actions (and their underlying motives and perceptions), we refrain from using the concept ‘corporate social performance’ given its focus on outcomes (Frederick, 1994).
- ² Since none of the interviewees believed in polytheism, we did not pursue it here.
- ³ The group of Protestant participants consisted of two Calvinist, two Evangelist and four other Protestant executives.
- ⁴ Weaver and Agle (2002) also point out that given the minute amount of existing research on religion’s impact on ethical behavior in organizations, much research in this area will need to be of a qualitative, concept- and theory-building character.
- ⁵ In the rest of the paper we will use the concept socially responsible business conduct, but it should be kept in mind that we are studying the perception of executives and not their actual behavior.
- ⁶ One of these executives occupies an intermediate position between a monotheism and pantheism. On the one hand, he views God as Father. On the other hand, he also conceives of God as nature and believes that all people have a divine dimension. However, he rejects the idea that ‘we are God’. He regards himself as too Calvinistic to accept this pantheistic view. We therefore classified him as a monotheist.

⁷ Just as in Table 4, we dropped the atheist executive and only used the second and third aspect of Table 3, i.e. ‘Monotheism’ and ‘Pantheism’, into one variable. This variable, i.e. ‘Monotheistic Religious Belief’, has therefore two categories: 0 (pantheism) and 1 (theism).