

**Religion and Attitudes to Corporate Social Responsibility
in a Large Cross-Country Sample**

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Abstract

This paper explores the relationship between religious denomination and individual attitudes to Corporate Social Responsibility (CSR) within the context of a large sample of over 17,000 individuals drawn from 20 countries. We address two general questions: do members of religious denominations have different attitudes concerning CSR than people of no denomination? And: do members of different religions have different attitudes to CSR that conform to general priors about the teachings of different religions? Our evidence suggests that, broadly, religious individuals do not prioritise the responsibilities of the firm differently, but do tend to hold broader conceptions of the social responsibilities of businesses than non-religious individuals. However, we show that this is neither true for all religious groups, nor for all areas of corporate social responsibility.

Keywords: Corporate Social Responsibility, Religion

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1. Introduction

Recent corporate scandals and the increasingly international context within which modern businesses operate have raised important issues concerning the roles and responsibilities of companies. Pressures on companies to behave ethically have intensified and in consequence, firms face pressure to develop policies, standards and behaviours that demonstrate their sensitivity to stakeholder concerns. In consequence, corporate social responsibility, defined by the European Commission as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis” (European Commission, 2001) and in the academic literature as “actions that appear to further some social good, beyond the interest of the firm and that which is required by law” (McWilliams and Siegel, 2001) has become a more salient aspect of corporate competitive contexts.

In this climate, organized religion has sought to play a significant role in establishing and disseminating moral and ethical prescriptions that are consistent with religious doctrines and that offer practical guidance to those involved in business concerning ethical conduct. For example, the interfaith declaration on business ethics was developed to codify “the shared moral, ethical and spiritual values” of Christianity, Islam, and Judaism in order to “draw up a number of principles that might serve as guidelines for international business behaviour” (Interfaith Declaration, 1993, p2).¹ More direct action has been taken by the Interfaith Centre on Corporate Responsibility, an organization committed to using the “power of persuasion backed by economic pressure from consumers and investors to hold corporations accountable.”²

In this paper, we conduct an analysis of the relationship between individual religious affiliation and attitudes towards corporate social responsibility that draws upon a large cross-sectional database of over 17,000 individuals from 20 countries. We make two main contributions. First, we develop the empirical literature on the relationship between religious denomination and attitudes towards the

corporate social responsibilities of businesses by encompassing a more diverse range of religions than has been previously analysed in the literature. In so doing, we are able to shed more light on the importance of religion and the diversity in religious beliefs in general, for individual expectations concerning CSR. Given the increasingly global business context that many large multinational corporations operate in, managing these diverse societal expectations is likely to become a more significant task. Understanding the variation in these attitudes across cultures is an important first step in that process. Second, in contrast to several earlier studies, we are able to examine the role played by religion in shaping individual attitudes both towards the broad responsibilities of businesses and towards a range of specific aspects of CSR. Thus, our analysis builds upon the recognition that CSR is fundamentally a multidimensional construct (Carroll, 1979; Griffin and Mahon, 1997; Wood, 1991).

The paper is structured as follows. In the next section we present a brief review of previous studies on religion and business ethics. In Section 3 we outline a conceptual framework for the relationship between religion and attitudes to CSR and develop our hypotheses. Section 4 presents the empirical methods employed including a discussion of the sample. The fifth section reports the findings of our research before a final section provides a discussion and conclusion.

2. Previous studies on religion and business ethics

The relationship between religion and business ethics has been the subject of significant recent conceptual and empirical work (Weaver and Agle, 2002; Calkins, 2000; Epstein, 2002; 1998). Much of this research is explicitly normative (Epstein, 2000; Stackhouse et al, 1995) and several contributions note that the Hebrew Bible, Rabbinic writings, the Qur'an and the books of *Sunnah* are reasonably explicit concerning the ethical standards expected in particular business contexts (Tamari, 1990; Epstein, 2000; Zinkin, 2004; Sacks, 2004, Zinkin and Williams, 2006, Zinkin 2006). Also, the Christian Gospels "establish an action-guiding, other-centred perspective toward business affairs that is carried forward elsewhere in Scripture and in Christian tradition" (Calkins, 2000, 343).

A growing body of empirical research has linked religion and ethical values in the economics and business context (Angelidis and Ibrahim, 2004; Guiso et al (2003); Ibrahim and Angelidis, 1993; Terpstra et al., 1993; Smith and Oakley, 1996; Meising and Preble, 1985) and in managerial attitudes and decision-making (Longenecker et al., 2004; Agle & van Buren, 1999; Kidwell et al., 1987). This shows that more religiously-inclined individuals tend to exhibit better decision-making in ethical contexts and a greater orientation to corporate social responsibility (CSR). However, this research often suffers from a number of well-known limitations (Weaver & Agle, 2002; Longnecker et al., 2004). In particular, it tends to be based upon small samples (typically, but not exclusively, undergraduate or MBA students), and typically focuses on Christianity as the relevant dimension of religiosity (Agle and van Buren, 1999).

Longenecker et al (2004) point out that religious intensity may influence business ethics more than denomination *per se* and this issue is also considered important by some others (Guiso et al 2003). However detailed research on the issue of religious intensity and economic characteristics based on very large datasets from the World Values Survey (Inglehart 1997) has provided evidence for the view that causality runs the other way i.e. respondents' economic circumstances and their attitudes often determine their religiosity, lower income people are often more devout for example (Barro and McCleary 2003). Therefore the impact of religious intensity is not as clear as may be suggested by Longenecker et al (2004) and others. Rather than attempting to test this issue indirectly by supplementing our data with secondary sources we are simply interested in identifying preliminary regularities between religious groups in a cross-sample context. Our hope is to highlight areas where greater in-depth research might be explored later.

3. Conceptual development and hypotheses

In common with earlier authors, we focus on the relationship between religious denomination and attitudes concerning corporate social responsibility. We do so because of the limited evidence available to date and because differences in attitudes are likely antecedents of differences in behaviour towards companies on the basis of their degree of responsibility (Agle and van Buren, 1999).³ We are

not attempting to provide a detailed theological review here. Rather we aim to use examples to illustrate potential differences in attitudes to CSR across religions and between the religious and the non-religious.

Our starting point is the assumption that, in the absence of an involvement with religion, individuals are likely to hold what Agle and van Buren (1999) refer to as a “narrow” view of CSR, which is consistent with the Friedman (1970). This view can be contrasted with a broader view of corporate responsibility that shows greater concern for ethical and discretionary components of CSR (Carroll, 1979). We hypothesise that members of religions are more likely to hold broader conceptions of the responsibilities of companies and support for this hypothesis is drawn from several sources.

First, Rest’s (1986) framework for ethical decision-making suggests that ethical decisions are composed of several stages: issue recognition, ethical decision or judgement, intention to act, and behaviour (Rest, 1986), each of which may be influenced by an individual’s religious values (Weaver & Agle, 2002; Longnecker et al., 2004). Second, as Webley (1997) argues, the Interfaith Declaration on International Business Ethics establishes a link between religious values such as fairness, truthfulness, and trusteeship and a broad conceptualization of the stakeholder view of companies. Third, several important values are relatively common across religions – best encapsulated in the ideas of “The Golden Rule”- and consistent with a broad definition of CSR. The “Golden Rule” can be interpreted as having four valid levels of meaning: a) “Treat others as persons of rational dignity like yourself”; b) “Extend brotherly or sisterly love to others, as you want them to do to you”; c) “Treat others according to moral insight, as you would have others treat you” – the basis of Immanuel Kant’s Categorical Imperative and other forms of social contract ethics; d) “Do to others as God wants you to do to them” – linking it to Jesus’ injunction to “*love one another as I have loved you*” (John 14: 34). Elements of the managerial literatures have argued persuasively that values such as those embodied in the golden rule can be used as a normative foundation for viewing companies as responsible to a wide constituency of stakeholders in society (Evan and Freeman, 1988; Donaldson and Preston, 1995; Trevino and Nelson, 1995). Together, these arguments suggest that individuals with a religious

orientation are likely to have different attitudes concerning CSR than those without such an orientation. In particular, religious individuals are likely to hold a broader conception of the responsibilities of corporations than the non-religious. Therefore we hypothesise that

H1: Individuals that identify with religious denominations will have different attitudes to the responsibilities of firms than those who do not identify with a religious group

In addition we anticipate that there will be considerable diversity in the attitudes of religious individuals of different faiths. Economic activity is arguably particularly central to the values of Christianity and Judaism (Gordon, 1994). Specifically, elements of the Gospels and the Bible associate work with worship and paint God as a worker in whose image Christians were made (Calkins, 2000; Gordon, 1994). In Judaism, over 100 of the Torah's 613 Mitzvoth concern economic activity and "the drive for wealth is morally legitimate and essential for the existence and welfare of the human race" (Epstein, 2000, 528). Protestantism also has a strong historical "work ethic" that originated from the Lutheran notion of a "calling", from the Calvinist perception that work was the means by which individuals demonstrated that they were one of God's chosen ones, and from medieval attitudes to usury (Weber, 1992; Tilgher, 1930; Wuthnow, 1996).

Islamic teachings embody somewhat similar attitudes towards work and economic activity and many passages of the Qur'an provide encouragement for commercial and economic activity (Lewis, 2001). Every individual is required to work in Islam (Rahman, 1994, Lewis, 2001) and the idea of man's active participation in the material world is part of the concept of *Tazkiyah*, (which translates as growth and purification), and is important with respect to Islamic economic theory (Gambling and Karim, 1991). Muslims are therefore required to participate in worldly activities with the proviso that any material enhancement and growth should lead to social justice and spiritual enhancement.

Other faiths have contrasting views concerning the role and importance of economic activity. Hinduism is the oldest of the major world religions and is one of the most diverse.⁴ For a Hindu the

goals of life concern not just *moksha*, or spiritual freedom, but also *artha*, or material wellbeing (Dehejia and Dehejia, 1993; Uppal, 1986). Two other aspects of Hinduism may also affect economic attitudes. The first is its tolerance of the caste system, which institutionalises social roles and jobs by caste rather than by merit or talent.⁵ The second is its tendency toward a formal and ritualised approach to life, which Eisenstadt (1968) argues may block the development of more progressive economic activities fostered by secularism.

In general, Buddhism is perhaps the least economically oriented of the major faiths since its focus on spiritual enlightenment it is very individualistic (Zadek, 1993; Alexandrin, 1993).⁶ Indeed, in the economic field many Buddhist teachers argue that detachment from the purely material and a focus on social and environmental responsibility in production, distribution and exchange are consistent with and indeed central to the proper practice of the faith (see Norberg-Hodge, 1997). There is, however, a deviation in Zen Buddhism, where the Japanese developed an approach that is similar to that of Weber's Protestant work ethic as a result of the teachings of the 17th century monk Suzuki Shosan (Landes 1999). Reflecting these discussions, we hypothesise that

H2: The importance religious individuals attach to the economic responsibilities of business will vary across different faiths

Earlier work has demonstrated that CSR is a fundamentally multidimensional construct (e.g. Carroll, 1979) and several studies have identified dimensions of social performance that relate to employee relations, community relations, issues concerned with women and minorities, environmental responsibility, and product safety (e.g. Hillman and Keim, 2001; Griffin and Mahon, 1997; Johnson and Greening, 1999). It is therefore likely that differences between religions shape individual preferences concerning these aspects of CSR, since some faiths, Judaism and Islam in particular, offer many significant prescriptions concerning the ethics of specific business practices. This is most easily seen by considering the attitudes of religions to a variety of specific business practices.

Concerning product quality and pricing, *caveat emptor* is not acceptable as a philosophy in Judaism. The vendor is expected to point out material defects to the buyer.⁷ For a Jew, sale of a product or service that is legal but harmful (like cigarettes or alcohol) is permitted but the vendor or promoter should remember that the protection of health and life is considered a supreme value and thus people should not be encouraged to do something that is not in their interests.⁸ Judaism distinguishes between weapons sold to legitimate governments to protect its citizens, including protection against lawlessness, but it is forbidden to sell weapons to strangers or to those who are likely to use them for aggressive or illegal purposes.⁹ Islam also considers the protection of health and life a supreme value and goes further than Judaism by prohibiting Muslims from the sale of some products or services (like cigarettes, alcohol and gambling) that have been legalized by society but still cause considerable harm.¹⁰ As in Judaism the *caveat emptor* philosophy is not acceptable in Islam.¹¹ When it comes to more general forms of bad behaviour concerning corruption and bribery for example, most religions find such practices unacceptable.^{12,13}

In the area of labour relations, Catholicism has a long history of advocacy in the area of workers' rights and the protection of the dignity of employees (Calkins, 2000; Zigarelli, 1993), most particularly in countries where it was not part of the Establishment.¹⁴ Islam also explicitly encourages fair labour practices.¹⁵

Regarding charitable activities and the relief of distress among the poor, most of the major religions support or require their followers to charity. This is most explicit in Islam where the institution of *Zakat* (a wealth tax comprising compulsory charitable giving for specially designated groups in society), facilitates the care of weaker members of society.¹⁶ Judaism reflects its origins as the religion of an enslaved people and therefore places particular emphasis on the relief of poverty.¹⁷ Interestingly in dealing with the concept of poverty and looking after the poor, Judaism recognises not just the absolute needs 'sufficient for his needs' food, housing, basic furniture and funds to pay for a wedding;- but also the relative needs 'that which he lacks' which is interpreted to mean in relation to the

individual's previous standard of life.¹⁸ The point here is the recognition that far from ennobling, poverty humiliates and a socially just society will not tolerate humiliation (Sacks, 2002 p.119).

Religions generally have fewer direct prescriptions concerning the natural environment, but some are very clear. For example, in Islam, God is the creator and owner of wealth and material possessions, and Muslims are viewed as trustees of the earth on behalf of God (Qur'an, 20:6). This means that resources must be disposed of in such a way as to protect everyone's well-being. No one is authorized to destroy or waste God given resources. Among major faiths, the natural environment is perhaps viewed as being of greatest significance within Buddhism. This stems from the recognition of mutual interdependence of all things and the desire to avoid doing harm to any living thing (Brown, 2000; Daniels, 2003; Inoue, 1997). Jews believe that mankind does not own nature, '*The earth is the Lord's and the fullness thereof*' and, as in Islam, Jews are trustees for God and are duty bound to respect the integrity of nature. Taken together with the preceding discussion this leads to our third hypothesis:-

H3: Differences in attitudes towards aspects of social responsibility between affiliates and non-affiliates will vary between religions (in ways that are understandable in terms of the general teaching of different faiths)

4. Method

In order to test our hypotheses we used data from an extensive survey of individual attitudes to CSR, which has been conducted annually since 2000 by GlobeScan Ltd (formerly Environics) as part of their Corporate Social Responsibility Monitor series. We used the 2003 cohort, which was the first year in which the religious denomination of respondents was identified. This survey covered a representative sample of around 1000 respondents in 20 countries who were asked for their views on about 35 different aspects of the role and behaviour of companies. Tables 1 and 2 show some of the demographic characteristics of the sample and the distribution of religious denominations within countries and across countries for the 17,243 respondents who answered the question on religion.

From the range of questions asked we focussed on two areas most appropriate for our study, first, a question on the overall role of companies and second, a selection of fifteen questions on the social responsibilities of companies. In the first case we tested whether the responses were different between religious affiliates and non-affiliates using chi-squared test on the difference in proportions of responses to the following question: -

“People have different views on the role of large companies in society. In your view should large companies...?”

1. Focus on making a profit, paying taxes and providing employment in ways that obey all laws
2. Do all this in ways that set higher ethical standards, going beyond what is required by law and actively helping build a better society for all
3. Operate somewhere between these two points of view”

For the questions on the responsibilities of companies, respondents were asked to rank on a scale of 1-5, whether companies should be held completely responsible (5) or not at all responsible (1) for a selection of issues of social concern. The full list of questions is provided in Table 3. Since the data are unlikely to be normally distributed, the test was a non-parametric (Mann-Whitney) test of the difference in mean responses between affiliates and non-affiliates. We define the latter as those who said they were not religious at all, which is separate to the Agnostic group who may hold religious views but do not affiliate with a particular faith. The results for both exercises are presented in the next section.

Tables 1, 2 and 3 Here

5. Findings

Table 4 describes the variation across individuals of different faiths in perceptions concerning the appropriate roles of business organizations. The question we used is described in the previous section

and is consistent with Carroll's (1979) typology of business responsibilities, individuals were asked to choose between a principally economic orientation for business, a principally ethical orientation for business, and a "middle way". Given that the data analysed are dichotomous, we employ chi-squared tests, a non-parametric alternative to the t-test, to test for statistically significant differences (Brodsky and Darkhovsky, 2000). Surprisingly, only Buddhists show a clear preference for ethical business behaviour compared to non-believers ($p=0.000$). Two groups, the Jewish and Other Christian respondents declared a stronger preference for a "middle way" of social and economic responsibility than did non-believers, while Hindus, Muslims, Roman Catholic and Russian Orthodox respondents exhibited significantly stronger preference for embracing economic responsibilities than non-believers. The evidence, therefore, broadly contradicts Hypothesis 1 in that we find no stark general preference for a broader model of corporate social responsibilities among those expressing a religious affiliation than among those with no such affiliation.

Instead of observing a clear difference between religious and non-religious individuals, our evidence highlights an interesting degree of heterogeneity within the group of religious individuals. This is perhaps seen most clearly when considering the variation in the importance associated with the economic responsibilities of companies in Table 4. Consistent with Hypothesis 2, and with the variation in religious teachings, we observe that the importance of economic responsibility with its attendant focus on material wellbeing is thought significantly more important among Muslims, most Christians, and Hindus. These results are most easily rationalisable for the first two groups for whom their religion embodies a strong work ethic. In contrast, economic responsibilities are thought to be significantly less important among Jewish and Buddhist individuals.

Table 4 Here.

Table 5 extends the analysis to consider the variation across religious affiliations in attitudes concerning a wide range of aspects of CSR.. Looking across the last row of Table 5 affords an insight into the relative importance of the 15 areas of social responsibility within the sample as a whole. The

areas of CSR that attract the highest average scores are those that the sampled individuals felt companies should be held most responsible for. The highest scores were associated with reducing the harm that products did to the environment, respecting equal opportunities among employees, operating profitably and paying fair taxes, and restoring the environment for future generations. The areas of responsibility perceived to be of least importance to companies were; solving social problems, the reduction of extreme poverty, supporting charitable and community projects, and improving education. These broad findings are consistent with Carroll's (1979) argument that legal and economic responsibilities are paramount for businesses whereas discretionary and moral responsibilities are of subsidiary concern.

Table 5 Here.

The remainder of Table 5 highlights the significant variation across issues and across religions in perceptions concerning the responsibilities of businesses. Given the ordinal nature of likert scale variables, we employ Mann-Whitney tests for statistical differences between groups of religious individuals and non-believers (Mann and Whitney, 1947; Brodsky and Darkhovsky, 2000). We find that religious individuals do appear to expect companies to be responsible to a greater extent than non-religious individuals, at least for some areas of responsibility, although Islam and Buddhism appear to be exceptions. For example, the majority of religious groups hold companies more responsible for supporting charity and community projects, helping to solve social problems like crime, poverty and lack of education, reducing human rights abuses, and applying high standards globally. These areas of responsibility are consistent with the other-centred philosophy of many of the major religions. However, there are also areas of social responsibility which religious individuals typically hold companies less responsible for than non-religious individuals. These areas include reducing the environmental damage caused by production, ensuring inputs have been produced in a responsible manner, and operating profitably. Why are most groups less supportive than non-affiliates of environment and supply chain issues? Perhaps this is because they see this as a community issue and

not the responsibility of only one stakeholder. Most religions value stewardship of the planet, as protection of God's creation and this is seen as everyone's responsibility in most cases.

Why do Buddhists have lower than average results across "good" things like social issues and charity? This may perhaps arise because Buddhism is an individualistic religion which teaches detachment as a way of achieving Nirvana. Also some elements of Buddhism teach that poverty is a consequence of bad Karma in this life or previous incarnations and so is deserved. Also charity is only good Karma if it is provided for the best of reasons, corporate philanthropy is often reciprocal and so not good Karma. For Buddhists therefore, ethical behaviour in business, economics and society more generally is the responsibility of individuals rather than of organisations taken in the abstract (Norberg-Hodge, 1997). Firms should behave responsibly and their intentions must also be well motivated but it is the individuals within the firms who should take the lead. Other stakeholders such as consumers and investors should not support unethical business but neither can they absolve themselves of their responsibilities by delegating to firms. The opposite appears to be true for Russian Orthodox respondents who show a higher concern across all areas of social responsibility than non-affiliates. This may be understood as a response to the primacy of the institutional church as a mediator and as an authority on all aspects of life within the Orthodox tradition. Since the church teaches that businesses have responsibilities across the areas of social concern highlighted, affiliates are also more likely to hold similar views.

6. Discussion and conclusions

In this paper we have explored the relationship between religious denomination and individual attitudes to corporate social responsibility within the context of a large sample of over 17,000 individuals drawn from 20 countries. We have addressed two general questions; do members of religious denominations have different attitudes concerning CSR than people of no denomination? and; do members of different religions have different attitudes to CSR that conform to general priors about the teachings of different religions?

With respect to the first question, our evidence suggests that, broadly, religious individuals appear to differentiate between personal and corporate responsibility. This is based on the fact that when asked to prioritise business behaviour along Carroll's four dimensions, they not tend to hold broader conceptions of the social responsibilities of businesses. However, this finding masks some subtlety on two levels. First, whilst most religious affiliates have a similar general view to non-affiliates, there is considerable diversity in the range of issues that they hold companies responsible for. These tend to be associated with the traditional concerns of religions, namely the relief of poverty, and social distress, and the upholding of human rights rather than enforcing environmental or economic responsibilities. Second, Buddhists do tend to hold broader conceptions of corporate social responsibilities than non-religious individuals when it comes to the general role of firms but on specific issues they hold generally a narrower view of the social responsibilities of corporations than both other religious individuals and non-religious individuals. These findings are consistent with the view of Buddhism that argues that the Buddhist conception of the world as impermanent and of the individual as being of only transitory importance lead to a detachment of individuals from the societies they inhabit (Alexandrin, 1993; Zadek, 1993). As Pryor argues, the Buddha "had little concern for society as such and little conviction of its possible improvability" (Pryor, 1991, 20).

Concerning the conformity of our findings with the general priors about how different denominations should act, our evidence is broadly consistent with the teachings of the different religions. For example, Muslims are supportive of holding companies responsible for addressing poverty and charity, which are basic tenets of Islam but do not in general expect companies to uphold equal rights between genders, which are dealt with in a rather different way within Islam where genders are given equal value but different rights.

We believe that the general results provided here suggest further research will be fruitful. Our analysis suggests that religion may play a significant role in shaping individual perceptions of CSR and that there is considerable variation in attitudes to aspects of CSR across religions. Our analysis has sought to explore these primarily in terms of doctrinal variations. However, future work should also explore

other aspects of variation between religions including whether faiths are mediated or intermediated, the degree to which faiths are orthodox versus heterodox, and issues concerned with the distinction between religious orthodoxy and orthopraxy. Other important research avenues centre on the question of whether attitudes translate into behaviour, which combined with the problem of compartmentalisation¹⁹ (Agle and Van Buren, 1999) may mean that there is only a weak relationship between what the religions and their followers profess and their behaviour. There is also a need to establish how important religion is relative to other factors such as demographics, economic variables such as income and other country-specific institutional factors. Moreover, we need to investigate whether these differences in attitudes influence the behaviour of firms directly or are influenced by firms themselves, i.e. what is the causation? Finally, if there is a causal relationship what are the implications for business and policy in the area of CSR? Some religions, especially Islam or Hinduism are prone to different attitudes toward others depending on whether the 'other' is of the same religion or not. This might be crucial when discussing CSR in a global economy. These issues are the subjects of further research.

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Table 1: Demographics of the sample

	Buddhist	Hindu	Jewish	Muslim	Roman Catholic	Other Christian	Russian Orthodox	Other	Agnostic	None
Education	2.12 (0.67)	2.51 (0.56)	2.45 (0.67)	1.94 (0.65)	2.13 (0.72)	2.16 (0.67)	1.99 (0.67)	2.27 (0.62)	2.10 (0.71)	2.23 (0.68)
Age	3.78 (1.61)	2.85 (1.38)	3.79 (1.59)	2.54 (1.56)	3.01 (1.37)	3.00 (1.49)	3.28 (1.32)	2.89 (1.53)	3.42 (2.17)	2.82 (1.31)
Income	2.69 (1.3)	3.18 (1.2)	3.55 (1.33)	3.04 (1.29)	2.87 (1.28)	2.95 (1.42)	3.01 (1.45)	3.54 (1.44)	2.90 (1.23)	3.00 (1.33)
Town Size	3.12 (0.98)	3.86 (0.41)	3.06 (1.09)	2.76 (0.99)	2.40 (1.08)	2.78 (1.12)	2.37 (1.13)	3.55 (0.79)	2.81 (1.07)	2.72 (1.04)
% Women	51.9	49.0	55.0	54.2	45.7	44.9	34.7	38.5	49.8	54.8
% Use Internet	44.4	28.4	61.3	25.3	44.4	52.4	10.2	26.0	42.2	64.4
Number	594	1038	80	3164	5303	4110	798	96	249	2683
%	3.1	5.4	0.4	16.5	27.7	21.5	4.2	0.5	1.3	14.0

Mean answer for the following categories - Education {low, medium, high (degree)}; Age Group {nine age groups1 (18-24) up to 9 (65+)}; Household income in quintiles; Community Size {Four categories from <10,000 up to 1 million}; Used internet in last six months? {Yes/No};

Standard Deviations in parentheses

Table 2: Distribution of denominations across countries

	Buddhist	Hindu	Jewish	Moslem	Roman Catholic	Other Christian	Russian Orthodox	Other	Agnostic	None	Total	Number
Australia	0.9	0.3	0.7	0.4	21.2	42.6	0.0	0.0	2.3	0.9	950	1013
Canada	1.2	0.4	0.8	0.9	43.9	42.0	0.0	0.0	2.3	1.2	774	1002
Chile	0.0	0.0	0.2	0.0	65.4	12.2	0.0	0.0	1.3	0.0	974	1000
France	1.7	0.0	0.8	1.6	65.5	3.5	0.0	0.0	0.8	1.7	987	1003
Germany	0.0	0.1	0.1	2.1	34.5	39.9	0.0	0.0	0.7	0.0	983	1000
Great Britain	0.2	0.8	0.5	1.7	17.5	61.8	0.0	0.0	1.3	0.2	827	1002
India	1.2	93.1	0.0	1.4	2.1	1.7	0.0	0.0	0.3	1.2	980	1000
Indonesia	0.1	0.5	0.1	93.4	2.6	3.3	0.0	0.0	0.0	0.1	1015	1015
Italy	0.2	0.1	0.2	0.2	89.6	1.4	0.0	0.0	1.3	0.2	998	1011
Japan	44.1	0.0	0.0	0.0	0.3	1.3	0.0	0.0	0.6	44.1	698	731
Mexico	0.2	0.1	1.1	0.2	80.7	10.7	0.0	0.0	1.4	0.2	993	1000
Netherlands	1.0	0.5	0.3	0.4	29.4	23.3	0.0	0.0	0.0	1.0	974	1082
Nigeria	0.0	0.0	0.2	47.1	10.9	41.7	0.0	0.0	0.0	0.0	981	1000
Russia	0.0	0.1	0.0	4.0	0.4	0.5	75.9	1.1	6.6	0.0	1069	1069
Qatar	0.8	11.5	0.0	75.1	8.3	4.3	0.0	0.0	0.0	0.8	530	531
South Africa	0.3	4.1	0.6	4.5	8.7	71.5	0.0	8.4	1.9	0.3	1000	1000
South Korea	29.4	0.0	0.1	0.1	8.4	24.0	0.0	0.0	1.0	29.4	701	721
Spain	0.0	0.3	0.0	0.6	64.3	12.8	0.0	0.0	9.3	0.0	717	752
Turkey	0.1	0.0	0.1	98.5	0.2	0.0	0.0	0.0	0.5	0.1	1198	1200
USA	0.8	0.4	3.2	0.4	26.0	64.9	0.0	0.0	2.4	0.8	777	1000
Number	594	1038	80	3164	5303	4110	798	96	249	2683	17243	19132
%	3.1	5.4	0.4	16.5	27.7	21.5	4.2	0.5	1.3	14.0	90.1	100

Total=Number of respondents replying to the question on religion; Number= Total survey respondents

Table 3: Summary of questions on the social responsibility of firms

To what extent do you think firms should be held responsible for...?

On a scale of (1) Not held responsible; (3) Held partly responsible; (5) Held completely responsible

Social	Helping solve social problems like crime, poverty and lack of education
Environ I	Ensuring products and operations do not harm the environment
Stability	Increasing economic stability in the world
Supply	Ensuring that all materials it uses to make its products have been produced in a responsible manner
Education	Improving education and skills in communities where they operate
Poverty	Helping to reduce extreme poverty
Charity	Supporting charities and community projects
Profit	Operating profitably and paying its fair share of taxes
Equality	Treating all employees and job applicants equally regardless of gender, race, religion or sexuality
Rights	Reducing human rights abuses in the world
Prices	Providing good quality products and services at the lowest possible price
Accounts	Reporting honestly and accurately on their financial performance
Soc Acc	Reporting honestly and accurately on their social and environmental performance
Environ II	Not only protecting the environment but restoring it for future generations
Standards	Applying the same high standards everywhere it operates in the world

Table 4:

% of individuals reporting that firms should focus on profit, ethics, or somewhere in between

	Buddhist	Hindu	Jewish	Muslim	Roman Catholic	Other Christian	Russian Orthodox	Other	Agnostic	None
Profit	18.91	51.47	15.19	31.07	24.46	23.06	34.96	37.89	25.00	21.93
Ethics	55.52	29.57	30.38	29.21	36.76	32.16	33.15	37.89	36.21	36.00
In Between	20.14	18.37	51.90	37.41	37.88	44.13	20.89	23.16	34.48	39.52
Number	594	1038	80	3164	5303	4110	798	96	249	2683
P-values for chi-squared tests of difference relative to non believers										
Profit	0.185	0.000	0.151	0.000	0.034	0.507	0.000	0.000	0.132	
	=	+++	=	+++	+++	=	+++	+++	=	
Ethics	0.000	0.000	0.301	0.000	0.902	0.000	0.888	0.790	0.474	
	+++	---	=	---	=	---	=	=	=	
In Between	0.000	0.000	0.026	0.084	0.048	0.002	0.000	0.001	0.060	
	---	---	++	-	--	++	---	---	-	

---, --, and -, indicate significant negative differences at the 1, 5, and 10% levels respectively (on two-tailed tests), +++, ++, and + indicate significant positive differences at the same levels of significance, and = indicates no statistically significant difference.

Table 5: Social Responsibilities of Companies

	Social	Environ I	Stability	Supply	Education	Poverty	Charity	Profit	Equality	Rights	Prices	Accounts	Soc Acc	Environ II	Standards
Buddhist	2.91 (0.98) [0.020] --	4.25 (1.09) [0.000] ---	3.56 (1.08) [0.001] --	*	*	*	3.40 (1.03) [0.039] --	4.25 (1.05) [0.001] --	4.13 (1.10) [0.000] ---	3.17 (1.23) [0.000] =	4.16 (1.05) [0.907] =	*	*	*	3.63 (1.07) [0.000] --
Hindu	3.92 (1.17) [0.000] +++	4.43 (0.88) [0.000] ---	4.18 (0.97) [0.000] +++	4.41 (0.86) [0.008] --	4.24 (0.99) [0.000] +++	4.17 (0.98) [0.000] +++	3.87 (1.13) [0.000] +++	4.60 (0.76) [0.000] +++	4.54 (0.87) [0.001] ++	3.96 (1.14) [0.000] +++	4.46 (0.90) [0.000] +++	4.45 (0.87) [0.181] =	4.37 (0.92) [0.217] =	4.47 (0.87) [0.988] =	4.40 (0.96) [0.000] +++
Jewish	3.33 (1.56) [0.158] =	4.60 (0.87) [0.681] =	3.90 (1.34) [0.162] =	4.13 (1.26) [0.102] =	3.59 (1.46) [0.720] =	3.55 (1.43) [0.714] =	3.63 (1.19) [0.472] =	4.15 (1.23) [0.236] =	4.73 (0.75) [0.020] ++	4.00 (1.15) [0.014] ++	4.30 (0.97) [0.445] =	4.73 (0.72) [0.051] ++	4.48 (0.96) [0.426] =	4.48 (0.75) [0.741] =	4.39 (0.83) [0.034] ++
Muslim	3.44 (1.26) [0.000] +++	4.06 (1.18) [0.262] ---	3.66 (1.19) [0.000] =	4.13 (1.11) [0.000] ---	3.88 (1.14) [0.014] ++	3.90 (1.11) [0.000] +++	3.80 (1.11) [0.000] +++	4.11 (1.10) [0.000] ---	4.05 (1.13) [0.000] ---	3.59 (1.29) [0.016] ++	3.99 (1.15) [0.000] ---	3.99 (1.15) [0.000] ---	4.02 (1.11) [0.000] ---	4.12 (1.09) [0.000] ---	3.95 (1.17) [0.439] =
RC	3.38 (1.41) [0.000] +++	4.46 (1.01) [0.034] --	3.88 (1.17) [0.000] +++	4.33 (1.06) [0.000] ---	3.84 (1.26) [0.008] ++	3.72 (1.31) [0.171] =	3.56 (1.25) [0.045] +	4.29 (1.11) [0.000] --	4.41 (1.07) [0.004] ++	3.84 (1.33) [0.000] +++	4.23 (1.08) [0.001] ++	4.29 (1.13) [0.000] ---	4.27 (1.12) [0.070] +	4.37 (1.03) [0.351] =	4.19 (1.15) [0.000] +++
OC	3.38 (1.32) [0.000] +++	4.40 (1.02) [0.000] ---	3.82 (1.17) [0.001] ++	4.29 (1.08) [0.000] ---	3.81 (1.22) [0.120] =	3.69 (1.28) [0.685] =	3.68 (1.18) [0.000] +++	4.34 (1.08) [0.282] =	4.44 (1.05) [0.000] +++	3.86 (1.26) [0.000] +++	4.25 (1.06) [0.001] ++	4.48 (0.98) [0.170] =	4.38 (1.01) [0.789] =	4.38 (1.01) [0.274] =	4.26 (1.09) [0.000] +++
RO	4.27 (1.10) [0.000] +++	4.95 (0.28) [0.000] +++	4.50 (0.93) [0.000] +++	4.88 (0.44) [0.000] +++	4.06 (1.26) [0.000] +++	4.30 (1.01) [0.000] +++	4.50 (0.81) [0.000] +++	4.92 (0.39) [0.000] +++	4.76 (0.67) [0.000] +++	4.46 (1.04) [0.000] +++	4.74 (0.65) [0.000] +++	4.86 (0.45) [0.000] +++	4.90 (0.35) [0.000] +++	4.94 (0.29) [0.000] +++	4.91 (0.40) [0.000] +++
Other	3.57 (1.63) [0.021] ++	4.43 (1.22) [0.928] =	4.26 (1.05) [0.003] ++	4.38 (1.16) [0.936] =	3.82 (1.47) [0.401] =	3.79 (1.53) [0.313] =	4.03 (1.46) [0.002] ++	4.51 (1.20) [0.088] +	4.22 (1.40) [0.730] =	4.00 (1.43) [0.001] ++	4.35 (1.16) [0.033] ++	4.42 (1.22) [0.396] =	4.28 (1.22) [0.883] =	4.33 (1.24) [0.702] =	4.45 (1.08) [0.000] +++
Agnostic	3.48 (1.38) [0.002] ++	4.39 (1.05) [0.097] -	3.89 (1.28) [0.203] =	4.23 (1.17) [0.012] --	3.83 (1.31) [0.525] =	3.75 (1.34) [0.525] =	3.85 (1.24) [0.005] ++	4.22 (1.20) [0.086] -	4.19 (1.25) [0.134] =	3.95 (1.35) [0.000] +++	4.15 (1.30) [0.878] =	4.41 (1.10) [0.624] =	4.25 (1.23) [0.209] =	4.21 (1.21) [0.044] -	4.13 (1.22) [0.209] =
None	3.07 (1.27)	4.55 (0.89)	3.73 (1.08)	4.51 (0.83)	3.74 (1.22)	3.67 (1.28)	3.50 (1.16)	4.41 (0.94)	4.36 (1.04)	3.48 (1.31)	4.17 (1.02)	4.46 (0.94)	4.40 (0.93)	4.45 (0.91)	3.99 (1.13)
All Individual:	3.57 (1.37)	4.62 (1.04)	4.03 (1.19)	4.41 (1.02)	3.92 (1.23)	3.85 (1.25)	3.86 (1.22)	4.55 (1.08)	4.57 (1.10)	3.95 (1.34)	4.43 (1.10)	4.41 (1.04)	4.37 (1.03)	4.44 (0.99)	4.37 (1.14)

Mean response along a scale of not held responsible (1) to held completely responsible (5) excluding don't knows and other invalid responses; Standard deviations in parentheses; p-values for Mann-Whitney tests of difference relative to non-believers shown in brackets; ---, --, -, indicate significant negative differences at the 1, 5, and 10% levels respectively (on two-tailed tests), +++, ++, and + indicate significant positive differences at the same levels of significance, and = indicates no statistically significant difference. * indicates too few observations.

ENDNOTES

¹ See <http://www.interfaithstudies.org/ethics/declarationglobalethic.html>

² See the ICCR's website at: <http://www.iccr.org/about/>

³ As has been pointed out, such an enquiry is subject to difficulties, principally those associated with the absence of specific prescriptions concerning the way believers should behave in an economic or business context in most, but not all, of the world's major religions, differences in interpretation and application of religious teaching within faiths, and the issue of whether or not mediation in religion makes a difference to behaviour (Lysonski & Gaidis, 1991; Fukuyama, 1995; Kennedy & Lawton, 1998; Angelidis & Ibrahim, 2004; Agle and Van Buren, 1999).

⁴ Hinduism is a pantheistic religion and draws on a wide range of texts and scriptures including the *Veda* and *Upanishads* and epics such as the *Ramayana* and *Mahabharata* as the basis of its teachings. Since it has a wide variety of cults, sects and philosophies, it has no unified doctrine or philosophy from which prescriptions about economic issues can be clearly established.

⁵ Whilst this system was abolished in India after independence in 1947, elements remain that still affect aspects of Hindu culture (Dehejia and Dehejia, 1993).

⁶ Buddhism is better understood as a philosophy with associated rituals rather than as a religion *per se* since the Buddha is not considered as a god but rather as a very special person who was first to achieve perfection and enlightenment, *Nirvana*, through the practice of reflection and meditation. In this sense, Buddhism is a relatively individualistic and unmediated faith in which believers respond to the world and their environment guided by Buddhist teachings (Norberg-Hodge, 1997). These are based on the understanding of suffering, meditation, karma and rebirth. Suffering arises from ignorance and an imbalance of aversion and attachment usually to material things but also to thought processes and feelings.

⁷ "It is forbidden to cheat people in commerce or mislead them...If he knows of any defect in the sale item, he must disclose it to the buyer." Maimonides' Mishneh Torah Laws of Sale (18:1)

⁸ "*Do not place a stumbling-block before the blind.*" Leviticus (19:14)

⁹ Babylonian Talmud *Avodah Zara* (15b)

¹⁰ The Qur'an says: Qur'an (2:219) "They ask thee concerning wine and gambling. Say: In them is great sin, and some profit for men; but the sin is greater than the profit."

¹¹ The prophet Muhammad said: "It is not permissible to sell an article without making everything about it clear, nor is it permissible for anyone who knows about its defects to refrain from mentioning them." Hadith Reported by Al-Hakim and Al-Bayhaqi

¹² For example, Christians and Jews are told: "*Don't take bribes, bribes blind the sighted and distort the words of the righteous*" (Exodus 23:8).

¹³ The Qur'an (2:188) says: "And do not eat up your property among yourselves for vanities, nor use it as bait for the judges, with intent that ye may eat up wrongfully and knowingly a little of (other) people's property."

¹⁴ However, its willingness to support workers' rights in France after the Revolution or in Argentina during the Junta was less evident (Bokenkotter, 1998).

¹⁵ The prophet Muhammad said: "Your employees are your brethren upon whom Allah has given you authority. So if one has one's brother under his control, one should feed them with the like of what one eats and clothe them with the like of what one wears. You should not overburden them with what they cannot bear and if you do so, help them in their job" Hadith Reported by Muslim.

¹⁶ *Zakat* is also one of the five pillars on which the religion is built and the Qur'an (23:1-4) says: "*Successful Indeed are the believers. Those who humble themselves in their prayers. Who avoid vain talk. Who are active in giving Zakat.*"

¹⁷ The stricture against poverty states that: "*Nothing is harder to bear than poverty, because he who is crushed by poverty is like to one to whom all the troubles of the world cling and upon whom all the curses of Deuteronomy have descended. If all other troubles were placed on one side and poverty on the other, poverty would outweigh them all.*" Babylonian Talmud *Nedarim*, 7b; *Baba Baba*, p116a; Exodus Rabbah 31: 14 cited in Sacks, J. (2002) p 98

¹⁸ "You shall open your hand wide to him and shall surely lend him sufficient for his need in that which he lacks" Deuteronomy 15: 8

¹⁹ The ability of individuals to behave differently depending on the context in which they find themselves combined with the finding that people suppress their personal values at work (Van Buren, 1995)