

## Article

# Islamic Religiosity and CSR Attitudes—The Case of Egyptian Managers

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**Abstract:** In this research, we investigated the complex relationship between Islamic religious beliefs and corporate social responsibility (CSR) attitudes and behaviour. We defined four aspects of religiosity, four types of individual attitudes toward CSR, and five types of CSR behaviour. The empirical analysis of the responses of 274 questionnaires showed that there is a very different picture of the Islamic religiosity of the Egyptian managers, with low correlations between the cognitive, intrinsic, extrinsic, and behavioural aspects of religiosity. The results show that there are significant and negative impacts of Islamic religious beliefs on various types of CSR attitudes and behaviour. The joint mediating role of attitudes toward CSR is almost non-existent and Islamic religious beliefs exert a direct impact on CSR behaviour. Our findings offer important implications for CSR scholars to use a multidimensional measure to assess the religious beliefs of managers and their impacts on CSR attitudes. These findings also enhance business managers' awareness of the interconnection of religiosity and CSR.



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**Keywords:** Islamic religiosity; individual responsibility; CSR; managers; Egypt

## 1. Introduction

Friedman [1] stated that with one that perceives the task of the corporate manager as simply maximising profits for shareholders, being subject only to legal constrictions rather than broader concerns for other stakeholders or society as a whole. The view that more corporate social responsibility (CSR) than just shareholder-based performance indicators needs to be taken into account, leads to at least three further questions: the first question identifies which additional stakeholders might be seen as legitimate and accorded due regard in the management of corporation, with Phillips [2] (p. 130), as one example, discussing stakeholders and “non-stakeholders” (chapter 6), though the corporation is seen as having an ethical obligation to even non-stakeholders “as humans”; the second question is whether this broader responsibility should apply to all corporations or just certain ones, for example, Looser and Wehrmeyer [3] address the motivations of large versus small corporations; the third question considers how performance evaluation for other known stakeholders should be measured and reported.

Extant CSR literature has mainly focused on corporate and organisational levels and on the influence of both internal (e.g., managers and employees) and external stakeholders (e.g., investors and customers) [4]. However, CSR, by its nature, is a construct that links micro to macro levels [5]. As a result, CSR scholars have recently begun investigating CSR at the micro-level, for example, the relationship between the religious beliefs of corporate managers and their CSR [6–8]. Although the relationship between managers' religious

beliefs and CSR might seem clear, empirical studies have produced inconsistent and mixed results [9,10].

Some CSR studies found no difference between religious and non-religious managers; some established a negative impact of religious managers on CSR attitudes, whereas others showed a positive impact [9,11]. Nevertheless, these conflicting and mixed results agree that religious beliefs have a strong influence on workplace and personal values that affect CSR attitudes and behaviour [9,12–14]. Both managers' beliefs and personal values are significant in shaping their managerial decisions and affect the values, beliefs, and behaviour of their followers [12,15].

In our study, we intend to contribute to the extant literature by examining the impact of religious beliefs on CSR attitudes and behaviour in addressing the three methodological problems that Weaver and Agle [16] specify. *First*, although the existing literature aims to theorise and measure religious beliefs as a one-dimensional concept of individual behaviour, such as participating in worship activities [16,17], or cognitive components [18], we adopted the Mazereeuw-van der Duijn Schouten et al. [9] classification of the different aspects of religiosity as religiosity cannot be perceived as a single phenomenon.

*Second*, we intend to contribute to CSR research by assessing managers' attitudes toward CSR and their CSR behaviour [4,19]. Weaver and Agle [16] found that prior studies focused on attitudinal methods of business morals. For example, Ibrahim et al. [8] examined the association between religiousness and CSR orientation, Parboteeah, Hoegl, and Cullen [20] tested the impact of religion on views of the workplace, and Ramasamy et al. [21] investigated the impact of religiosity on consumers' support for CSR. Because attitudinal matrices, in particular, may suffer from societal interest bias, this study also assesses the CSR behaviour of managers, see also [22].

*Third*, this study contributes to existing CSR literature by collecting and analysing 274 questionnaires from Egyptian Muslim managers. This method is unique, as prior researchers used samples of undergraduate and/or postgraduate students [7,10,23]. Likewise, Loe et al. [24] contend that the use of industry professionals (e.g., Accountants, Financial Analysts, Managers, and Executives) improves the reliability of the research results.

Based on the above debate, understanding this relationship is crucial for two purposes. *First*, as governments face critical and organisational challenges in monitoring and minimising societal and environmental problems, there is a strong interest in CSR for understanding and responding to public sustainable development goals [10,25]. It is crucial to identify the factors that are likely to affect the decision-making processes of corporate managers [13,26]. *Second*, managers need to understand the ways in which their religious beliefs affect their CSR attitudes and behaviours [13]. According to Murphy et al. [10], religion could encourage managers to adopt religious values that promote CSR values, such as stewardship, charitable activities, morality, etc. Therefore, it is very important to understand the influence of managers' religious beliefs on CSR attitudes and behaviour.

This study is structured as follows. First, key aspects of the religiosity and CSR literature are highlighted. We then explain our methodology, and then, our findings. Finally, we discuss our conclusions, and come up with the research implications, and limitations of the research and then suggest some avenues for future research.

## 2. Literature Review

Empirical investigations of the relationship between religious beliefs and managers' behaviour could be divided into four groups of research questions [16]: (1) questions investigating the legal and ethical matters of the concept and influence of religion in organisations; (2) questions testing the normative works applying religious values to issues of business morals; (3) questions analysing the religious institutions that implore elements of organisational sociology; and (4) questions examining the impact of religious beliefs on corporate economic performance. Although the first three groups of questions are predominantly of interest to solicitors, theorists, and sociologists, this study focuses on

the fourth group of questions—the impact of religious beliefs on managerial attitudes and behaviour. Accordingly, this group will be explained in turn.

### *2.1. Islamic Ethics and Individual Responsibility*

Islamic ethics address the human being as an individual and makes it clear that every human being is accountable for his actions and will be penalised or rewarded for what he did [25]. Islamic Law (Shari'ah Law) gives Muslims crucial personal character traits in which they may get a common, correct vision of themselves and everything around them and the right manner and behaviour. This Islamic Law covers every aspect of life: ethical, physical, economic, etc., [26]. Based on the Islamic teachings, we, as God's creatures, are obligated to make a vigorous effort to protect and take care of his living and non-living creatures. Thus, every Muslim, has three main responsibilities toward his people (i.e., the community), the environment, and other creations [25]. The first responsibility is the responsibility toward other human beings. Therefore, they have a social character which is based on the interaction and communication with other human beings and the community in which they live. To live in harmony and to work together with his people, God placed rules and laws (on every aspect of life) to assist human beings in their interactions with each other. These rules precisely govern the responsibilities and rights of every human being according to his position, status, and total of his characters. In Islam, all human beings are equal in the sight of God; the most honoured one is the best one in behaviour [25]. In Islam, a human being is valued and appreciated just because he is a human being, and therefore, human rights have a very high position in Islam. Disrespecting those rights means showing unwillingness to accept the laws and rules of God, and being unjust to people.

The second responsibility is responsibility toward the environment (i.e., nature and its resources). The environment is defined as the features of the world surrounding us, and the place where we live [25]. Everything in the universe is standardised and well-adjusted. Meanwhile, human beings (The Vicegerent) have acquired authority and control in some domains to a certain level, so they should accomplish them properly and fairly for the sake of their God. Islamic Law prohibits environmental degradation, pollution, destruction, the clearing of trees and plants, abuse, exhaustion of resources, and every kind of corruption on the earth [25]. Therefore, the appropriate use of environmental goods and everything around us is of great importance concerning our welfare, advantage, and richness. Lastly, the third responsibility is the human responsibility toward other God's creations such as animals, birds, plants, etc., [25]. They are creations of God brought under the control of man. Most of these creations are considered respectable creatures, and therefore, Islam considers their rights and has set up a specified protocol regarding them [26]. People must show kindness to them and should not hurt them by burning, beating, grieving, distressing, or loading onto them more than they can bear. To conclude, Islam wants everyone to take responsibility for his or her actions and to begin to identify adverse situations by seeing how he or she has fallen short in meeting the conditions overall. Fulfilling these individual ethical responsibilities can lead to the formulation of a well-established person, family, company, and ultimately a community with good attitudes and behaviour toward CSR support.

### *2.2. Theory of Planned Behaviour*

The TPB identifies that attitude toward behaviour, subjective norms, and perceived behavioural control, together shape a person's behavioural purposes and behaviours [27]. According to TPB, individual action is guided by three aspects: (a) behavioural beliefs, (b) normative beliefs, and (c) control beliefs, see also [28,29]. These three aspects are central in the circumstances/programs/schemes when changing the behaviour of individuals. However, not all individuals respond or act in the same way, even under the same conditions. There are several determinants at play, and these are what psychologists and philosophers have attempted to study and make sense of in the past few decades. One of these determinants is religion and its impact on human prosocial behaviour. For example,

studies indicate that the relationship between religious beliefs and prosocial behaviour is complicated in two ways. *Firstly*, the findings of these studies have shown that individuals' religious beliefs affect their prosocial attitudes. McNichols and Zimmerer [30] and Kennedy and Lawton [23] discovered the substantial influence of religious beliefs on negative attitudes toward certain undesirable behaviour. Similarly, Rice [11] found that religious teachings and religion were related to the pro-environmental behaviour of Egyptian citizens. Vitell et al. [17] observed that religious beliefs and personal attitudes were significant determinants of consumer ethical behaviour. *Secondly*, although religious beliefs are significantly related to ethical attitudes, the relationship between religion and prosocial behaviour is much weaker. For instance, although religious persons report positive planned helping behaviour, these reports seem unrelated to unplanned helping behaviours. Religiosity shows a great discrepancy between altruistic beliefs and actual altruistic behaviour [31].

The attitude toward a behaviour is a condition of fundamental behavioural beliefs. Behavioural beliefs, therefore, are a person's beliefs about the implications of certain behaviour. So, the individual's religiosity and values are shaping these beliefs [28,29]. Therefore, this study will follow this principle when developing the measures of CSR attitudes and behaviours [9]. Based on the above discussion, the relationship between religious beliefs and values, personal attitudes and behaviours, and CSR support can be explained by the TPB [27,29].

### 2.3. Managers' Religiosity and CSR Attitudes

Managers' religious beliefs may affect their attitudes toward CSR in two ways. *First*, religiosity is a key source of individual values [10,32]. These values serve as the basis for the formation of individuals' attitudes, see for example [28]. *Second*, religiosity denotes believers with principles by which to live [32]. Religious attitudes may prove a strong association with actual personal behaviour [29]. According to the TPB, managers' attitudes toward CSR may stimulate their CSR behaviour [22].

Accordingly, this study will investigate whether managers' CSR attitudes affect their CSR behaviour. As stated by the TPB, religiosity may thus influence managers' CSR behaviour indirectly through CSR attitudes. Though religiosity may also affect individual behaviour directly because it also involves specific reinforcements and penalties to enhance ethical behaviour [32]. Religion comprises instructions relating to economic activities and sustainability agendas that inspire directors to perform in a socially responsible manner [16]. Because these instructions stimulate executives' attitudes to CSR, there may also be a direct effect of managers' religiosity on their CSR behaviour, without interference by managers' attitudes.

In their study, Mazereeuw-van der Duijn Schouten et al. [9] state that the cognitive component of religion is about what someone believes. The notion of God and his creatures and the view on the key responsibilities of creatures in a religious system have major moral consequences. This individual attitude reveals the degree to which human beings are dedicated to their religious teachings [33]. Religious literature defines two non-mutually exclusive types of religious motivation. *Firstly*, people are fundamentally oriented toward their religion, and this means that their religion is a meaning-endowing framework in terms of which all of their life is understood. *Secondly*, an extrinsic religious orientation where faithfulness is informed by societal agreement and well-being, a self-serving instrumental method shaped to suit oneself [9]. As a result, if a religious person is intrinsically motivated (i.e., treats religious belief as an end in itself), religious convictions and norms are more likely to be translated into his behaviour and actions. The power of religious behaviour supports the influence of religious belief on business behaviour [10].

In conclusion, this study aims to analyse the impact of the religiosity of managers on their personal attitudes toward CSR and CSR behaviour. Their behavioural attitudes may also affect companies' CSR practices as managers design and develop their corporate CSR strategy and policy [10,25]. Based on the above discussion, the core research questions of this study are:

**RQ1.** *How do various aspects of Egyptian Managers' religiosity influence their attitudes toward CSR?*

**RQ2.** *How do Egyptian Managers' attitudes toward CSR influence their CSR behaviour?*

**RQ3.** *Do Egyptian Managers' attitudes strengthen the influence of various aspects of their religiosity on CSR behaviour?*

### 3. Methodology

#### 3.1. Sample and Procedure

Our investigation to answer the above research questions was based on data collected by a self-administered questionnaire used in other relevant research covering the different aspects of religiosity and CSR [21,34,35]. Considering Guiso, Sapienza, and Zingales's [36] concerns that cross-country research about religion and business ethics gets confused by differences in other institutional factors, this research is limited to Egyptian Muslim Managers, thereby minimizing cultural and institutional differences. Egypt, the largest country in the Arab world with over 100 million citizens, most of them are Muslims (95%), was a suitable site for conducting this research [10]. Since the original survey was developed in English, it was translated into Arabic and piloted using three bilinguals. After getting approval, fifteen Egyptian Muslim Managers were randomly chosen from different sectors for the pilot study to ensure that the pilot testers had the same features as those involved in the main research. To collect data, a self-administrated questionnaire was used. The questionnaire was attached with a cover letter explaining the purpose of the study and assuring complete confidentiality. The study employed a snowball sampling technique to reach potential participants.

Of the 500 distributed questionnaires, 274 were completed and returned, resulting in a response rate of 55%. Comery and Lee [37] recommended that the adequate size of a research sample should be 200 or more. Therefore, the 274 collected questionnaires are considered an adequate sample size to answer the research questions and to generalise the findings, at least, in an Egyptian context. The average age of the managers was 41 years; 70% of the respondents were male; and 43% have 1 to 15 years of work experience. The respondents represented five different industrial sectors: manufacturing (15%), construction (13%), trade (15%), financial services (15%), and other services (42%). Many respondents held senior positions in their organisations: 12% were Director-Owners, 29% were CEOs, and 59% held other senior positions (e.g., Head of Department, Production and Operations Manager). Finally, we tested the non-response bias by comparing "early" respondents ( $n = 160$ ) with "late" respondents ( $n = 114$ ), as a surrogate for those who had not responded to the questionnaire and found no significant variance between "early" and "late" respondents [38]. Different procedures were followed to control the response bias such as explaining that responses would remain confidential [39] and conducting a confirmatory factor analysis [40–42].

#### 3.2. Measures

##### 3.2.1. Religiosity

Religiosity was measured using four aspects: the cognitive, intrinsic, extrinsic affective, and behavioural aspects of religiosity, developed by Mazereeuw-van der Duijn et al. [9]. The cognitive aspect of religiosity was measured using five questions concerning the respondents' conception of God, views on individuals, and expectations regarding eternity. The answers to these questions were recalculated to the same scale. Since the internal consistency of the answers proved to be good (Cronbach's alpha = 0.94), the answers were taken together to form the variable 'cognitive aspect of religiosity'. The effective element of religiosity was measured using the intrinsic/extrinsic religiousness scale [43]. The scale consists of 16 statements (8 statements for each), measuring the intrinsic and extrinsic inspiration of the participants toward their religious beliefs. The internal consistency of the intrinsic motivation was 0.84. Averaging the scores on eight statements regarding

participants' extrinsic enthusiasm toward their religious beliefs produced the extrinsic measure. The internal consistency of both intrinsic and extrinsic motivation was 0.73.

The behavioural aspect of the religiosity of the respondents was assessed using five questions including the attendance of religious ceremonies, participation in other activities of the religious community, and time spent in private prayer, work-related prayer, and meditation. Since these five items strongly correlate with each other, we created one measure, named the intensity of religious behaviour, based on the average score of these five questions [9]. The internal consistency of this measure was 0.69 [43]. A correlation analysis was conducted on the four measures of religiosity to control any potential cross-relationships between the various aspects of religiosity. Consistent with the findings of Mazereeuw-van der Duijn et al. [9], Table 1 demonstrates a positive, weak, but significant correlation between the cognitive and extrinsic effects. The Intrinsic affective aspect of religiosity also proves to be a positive and significant correlation with the extrinsic effect and the behavioural aspects of religiosity. The Extrinsic effect also indicates a positive and significant correlation with the behavioural aspects of religiosity. This implies that there are no strong and significant correlations between the aspects of religiosity.

**Table 1.** Means, Standard Deviations, and Correlations of the Aspects of Religiosity.

	Mean	SD	Reliability	1	2	3
1—Cognitive Aspects of Religiosity	0.910	0.101	0.940			
2—Intrinsic Religious Motivation	3.570	0.415	0.730	0.072		
3—Extrinsic Religious Motivation	3.500	0.660	0.730	0.180 **	0.316 **	
4—Intensity of Religious Behaviour	3.130	0.653	0.690	0.036	0.230 **	0.304 **

Note: \*\*  $p < 0.01$ .

### 3.2.2. Attitudes toward CSR

The attitudes toward CSR were measured as financial, legal, ethical, and philanthropic responsibilities, respectively. The study adopted a scale developed by Aupperle et al. [44]. The participants were asked to allocate 10 points to each of the five groups of four statements measuring the importance the participants attributed to each of these four CSR attitudes. Following Aupperle et al.'s [44] recommendation, we used this forced-choice approach to minimise a social desirability response bias. We also created four reduced-scale items for financial, legal, ethical, and philanthropic orientation and subjected the reduced-scale items to confirmatory factor analysis. The internal consistencies of the factors were 0.87 for financial orientation, 0.71 for legal orientation, 0.65 for ethical orientation, and 0.76 for philanthropic orientation.

### 3.2.3. CSR Behaviour

CSR behaviour was measured using 16 items developed by Graafland et al. [34]. These 16 items are all related to the personal contributions of the Egyptian Muslim managers toward CSR. As discussed before, an important condition for the relationship between attitudes and behaviour is the so-called principle of compatibility: the measure of attitude must match the measure of behaviour in terms of the level of generalisation. Since the questions regarding CSR behaviour are far more specific than the questions regarding attitudes toward CSR, we reduced the set of behavioural items to a smaller set of more reliable and less specific measures. As a result, a Principal Component Analysis with a Varimax Rotation on the items was conducted. As seen in Table 2, the analysis presented four factors with eigenvalues greater than one. Within these factors, we retained individual items if their loading was greater than 0.50. Loadings of 0.50 or greater were considered very significant [45].

**Table 2.** Results of Exploratory Principal Component Analysis for CSR Behaviour.

	Internal Stakeholders	External Stakeholders	Diversity	Natural Environment
Employee safety	0.603			
Prevent abuse	0.647			
Employee training	0.651			
Respectful relation with customer		0.686		
Respectful relation with suppliers		0.746		
Respectful relation with competitors		0.783		
Offering equal opportunity to women			0.717	
Offering equal opportunities to immigrants			0.711	
Preventing Child labor			0.646	
Reintegration of disabled people			0.633	
Increasing employees attention to environment				0.707
Reducing pollution of the own country				0.845
Reducing pollution within the business chain				0.741
Reducing overconsumption of natural resources				0.804
<b>Initial eigenvalue</b>	1.310	1.044	1.545	6.453
<b>Proportion of total variance</b>	13.959	13.377	15.874	21.487
<b>Cumulative explained variance</b>	51.320	64.697	37.361	21.487
<b>Cronbach's Alpha reliability</b>	0.709	0.712	0.651	0.873

Based on the results, we created four measures for the behavioural component of CSR: (1) 'internal stakeholders' (the average score of the statements with respect to employee safety, employee training, and the prevention of abuse); (2) 'external stakeholders' (the average score of the statements with respect to the relationship with customers, suppliers, and competitors); (3) 'diversity' (the average score of the statements with respect to offering equal opportunities to women and ethnic minorities), and (4) 'natural environment' (the average score of the statements with respect to the reduction in environmental impact and the increase in employees' awareness of environmental sustainability). Finally, we exposed the reduced-scale items to positive factor analysis. The internal consistency of the factors was 0.71 for internal stakeholders, 0.71 for external stakeholders, 0.65 for diversity, and 0.87 for the natural environment, and Cronbach's Alpha is equal to 0.83, which is also very satisfying [43].

#### 3.2.4. Control Variables

To control any potentially omitted variables bias, we included some control variables representing the relationship between religiosity and CSR. These included age, gender, position, and type of industry. Prior research suggests that joiner managers are more likely to believe that good business ethical practice is positively associated with positive business performance [10,46]. Previous research also suggests that females have a more favourable attitude toward moral behaviour than males [10]. Regarding the position of the participants, we focused on managers because of their level of sovereignty (e.g., owner, CEO, and senior manager). Finally, we differentiated between the participants' five industries: manufacturing, construction, trade, financial services, and other services.

## 4. Results

### 4.1. Descriptive Statistics

Table 3 shows the means and standard deviations for all study variables. The correlation analysis between all variables shows significant correlations between some independent variables. As presented in Table 3, there is some multicollinearity between the behaviour aspects of religiosity and the attitudinal variables, and between the CSR behaviour variables and the CSR attitudinal variables. As this may affect the statistical results of the impact of these variables on both CSR behaviour and attitudes, the Variance Inflation Factor (VIF) was used to check whether these correlations would bias the study findings [45].

**Table 3.** Descriptive Statistics and Correlation Coefficients.

	Mean	SD	1	1a	1b	1c	1d	2a	2b	2c	2d	3
1	3.73	0.83										
1a	4.08	0.86	0.82 **									
1b	4.24	0.93	0.73 **	0.48 **								
1c	3.05	1.21	0.81 **	0.55 **	0.46 **							
1d	3.54	1.14	0.82 **	0.63 **	0.46 **	0.48 **						
2a	0.91	0.10	-0.08	-0.09	-0.00	-0.20 **	0.01					
2b	3.57	0.42	0.18 **	0.14 **	0.17 **	0.13 *	0.15 **	-0.07				
2c	3.50	0.66	0.03	0.05	0.07	-0.46	0.04	0.18 **	0.32 **			
2d	3.13	0.65	0.12 *	0.08	0.06	0.12 *	0.13 *	0.04	0.23 **	0.30 **		
3	1.97	1.69	0.07	0.03	0.05	0.07	0.07	-0.07	0.06	-0.04	-0.04	
4	1.89	1.27	-0.01	0.04	0.02	-0.07	-0.03	-0.07	-0.06	0.04	-0.18 **	-0.31 **
5	2.01	1.36	-0.03	-0.04	-0.02	-0.02	-0.02	0.05	0.06	0.04	0.19 **	0.62 **
6	2.19	1.64	-0.04	-0.03	-0.08	0.01	-0.11 *	-0.07	-0.01	-0.10	-0.33 **	-0.24 **
7	4.01	1.84	0.09	0.10	0.02	0.05	0.09	-0.01	0.01	-0.01	-0.06	-0.06
8	1.30	0.46	-0.14 *	-0.08	-0.12 *	-0.12 *	-0.12 *	-0.06	-0.06	-0.60	0.11 *	-0.07
9a	0.04	0.19	0.10 *	0.04	0.11 *	0.06	0.02	-0.12 *	-0.01	-0.03	-0.11 *	0.06
9b	0.11	0.31	0.01	0.01	-0.02	-0.03	-0.07	-0.07	-0.08	-0.01	-0.13 *	0.14 *
9c	0.19	0.39	0.11 *	0.09	0.10 *	0.10 *	0.05	-0.01	0.04	-0.04	0.06	-0.03
10a	0.30	0.46	0.04	-0.04	0.08	-0.03	0.08	0.07	0.08	0.10 *	-0.04	-0.03
10b	0.04	0.21	-0.02	0.01	0.03	-0.01	0.07	0.06	-0.04	0.06	-0.06	-0.01
10c	0.08	0.28	0.03	-0.02	0.09	0.01	-0.05	-0.06	-0.03	0.04	0.02	-0.02
10d	0.11	0.31	0.02	0.05	-0.01	0.08	0.17 **	0.01	0.07	-0.03	-0.02	0.04
10e	0.27	0.40	-0.03	-0.01	-0.04	-0.02	0.16 **	-0.06	0.01	-0.10 *	-0.05	0.08
	4	5	6	7	8	9a	9b	9c	10a	10b	10c	10d
5	-0.33 **											
6	-0.33 **	-0.24 **										
7	0.01	-0.06	0.01									
8	0.06	-0.07	0.06	-0.07								
9a	0.09	0.06	0.10	-0.06	-0.04							
9b	-0.04	0.02 *	-0.04	0.20 **	-0.05	-0.01						
9c	0.03	0.03	0.03	0.36 **	-0.11 *	-0.10	-0.17 **					
10a	-0.06	-0.03	-0.06	0.17 **	-0.08	0.04	0.13 *	-0.01				
10b	-0.01	-0.01	-0.01	0.05	-0.14 *	0.15 **	0.10	0.04	-0.14 **			
10c	-0.06	-0.02	-0.06	0.02	0.01	0.08	0.11 *	0.06	-0.20 **	-0.07		
10d	0.03	0.04	0.03	0.01	0.06	-0.07	-0.08	0.05	-0.23 **	-0.07	-0.10 *	
10e	0.09	0.08	0.09	-0.17 **	0.05	-0.08	-0.14 *	-0.02	-0.41 **	-0.13 *	-0.19 **	-0.21 **

Note: 1: CSR Behaviour in general; 1a: Internal Stakeholders; 1b: External Stakeholders; 1c: Diversity (Human Rights); 1d: Natural Environment; 2a: Cognitive Aspect of Religiosity; 2b: Intrinsic Religiosity; 2c: Extrinsic Religiosity; 2d: Behavioural Aspects of Religiosity; 3: Attitude toward CSR as a Financial Responsibility; 4: Attitude toward CSR as a Legal Responsibility; 5: Attitude toward CSR as an Ethical Responsibility; 6: Attitude toward CSR as a Philanthropic Responsibility; 7: Age; 8: Gender; 9a: Owner; 9b: CEO; 9c: Senior Manager; 10a: Manufacturing; 10b: Construction; 10c: Trade; 10d: Financial Services, and 10e: Other services. \*  $p < 0.05$ , \*\*  $p < 0.01$ .

#### 4.2. Religiosity and Attitudes toward CSR

Based on our first research question: ‘How do various aspects of Egyptian Managers’ religiosity influence their attitudes toward CSR?’, we tested the impact of the four aspects of religiosity (e.g., cognitive, intrinsic, extrinsic, and behaviour) on the Egyptian Muslim managers’ attitude toward CSR as financial, legal, ethical, and philanthropic responsibility. Table 4 presents the results of the regression analyses that tested this impact. The results show that the behavioural aspect of religiosity is the only religious variable that affects the Egyptian Muslim managers’ attitude toward CSR. However, this effect is complex as it implements contrasting impacts on the different attitudes toward CSR. Although it has a negative influence on managers’ attitude toward CSR as a legal responsibility, it performs a positive impact on managers’ attitude toward CSR as an ethical responsibility. None of the religious variables had a significant impact on the managers’ attitude toward CSR as a financial or a philanthropic responsibility [11,16,47].



**Table 4.** Religiosity and Attitudes toward CSR.

	Model 1: Attitude toward CSR as a Financial Responsibility	Model 2: Attitude toward CSR as a Legal Responsibility	Model 3: Attitude toward CSR as an Ethical Responsibility	Model 4: Attitude toward CSR as a Philanthropic Responsibility
Independent Variables				
Cognitive Aspects of Religiosity	−0.81 (1.07)	−0.69 (0.78)	0.22 (0.84)	1.98 (1.03)
Intrinsic Religiosity	0.27 (0.28)	−0.17 (0.20)	0.13 (0.22)	−0.38 (0.20)
Extrinsic Religiosity	−0.16 (0.18)	0.22 (0.13)	−0.01 (0.14)	−0.12 (0.17)
Behavioural Aspects of Religiosity	−0.11 (0.17)	−0.38 ** (0.12)	0.39 * (0.13)	0.06 (0.16)
Control Variables				
Age	−0.02 (0.06)	0.08 (0.05)	−0.07 (0.05)	0.03 (0.06)
Gender	−0.17 (0.23)	0.26 (0.17)	−0.18 (0.18)	0.15 (0.22)
Owner	−0.71 (0.57)	−0.52 (0.41)	0.53 (0.45)	0.91 (0.55)
CEO	−0.28 (0.36)	−0.65 (0.26)	0.87 * (0.28)	−0.18 (0.35)
Senior Manager	−0.28 (0.30)	0.03 (0.21)	0.09 (0.23)	0.17 (0.29)
Manufacturing	0.48 (0.31)	−0.32 (0.22)	−0.01 (0.24)	−0.13 (0.30)
Construction	0.79 (0.57)	−0.50 (0.41)	−0.14 (0.44)	−0.02 (0.54)
Trade	0.49 (0.43)	−0.18 (0.31)	−0.04 (0.34)	0.36 (0.42)
Financial services	0.01 (0.40)	−0.47 (0.30)	0.31 (0.32)	0.20 (0.39)
Other Services	−0.10 (0.31)	−0.42 (0.23)	0.36 (0.24)	0.18 (0.30)
Intercept	2.88	3.26 *	0.43	1.80
R2	0.05	0.12	0.09	0.06
R2 Change	0.01	0.04 *	0.04	0.03
F	0.90	2.39 **	1.84 *	1.08
VIF	1.10–1.90	1.10–1.90	1.10–1.90	1.10–1.90

Note: Unstandardized Coefficients are shown, with standard errors in parentheses. \*  $p < 0.05$ , \*\*  $p < 0.01$ .

#### 4.3. Religiosity, Attitude toward CSR and CSR Behaviour

To answer our second research question: ‘How do Egyptian Managers’ attitudes toward CSR influence their CSR behaviour?’ we tested the relationship between managers’ attitudes toward CSR and their CSR behaviour. As the four attitudes are jointly dependent, they cannot be comprised together in the regression test. Table 4 above shows that religiosity neither affects financial nor philanthropic attitudes. We used these variables as reference variables and thus included only legal and ethical attitudes in further analyses.

Table 5 presents the results of the regression models, relating the CSR behaviour of cognitive, intrinsic, extrinsic, and behaviour aspects of religiosity to legal and ethical attitudes. In Model 5, CSR behaviour is used as a common notion including all 16 items of the CSR scale. In Models 6 to 9, the four specific types of CSR behaviour, as stated in the factor analysis, are the dependent variables. To control potential multicollinearity problems, we measured the VIF. As seen in Table 5, the highest value of the VIF was 1.9 for Models 6 to 9, which is below the limit of 5.00 [45]. This implies that the multicollinearity between the contained attitudinal variables does not affect the findings of the regression analysis reported in Table 5. Table 5 also shows that managers’ attitudes toward CSR did not affect their CSR behaviour. Model 5 shows that the attitudes toward CSR as legal and ethical responsibilities did not contribute to CSR behaviour in general.

Table 5. Religiosity, Attitudes to CSR, and CSR Behaviour.

	Model 5: CSR Behaviour in General	Model 6: Internal Stakeholders	Model 7: External Stakeholders	Model 8: Diversity (Human Right)	Model 9: Natural Environment
Independent Variables					
Attitude toward CSR as a Legal Responsibility	0.04 (0.05)	0.07 (0.06)	0.05 (0.05)	−0.01 (0.07)	0.04 (0.07)
Attitude toward CSR as an Ethical Responsibility	−0.04 (0.04)	−0.04 (0.05)	0.00 (0.05)	−0.01 (0.05)	−0.12 (0.17)
Cognitive Aspects of Religiosity	−0.65 (0.50)	−0.37 (0.60)	0.30 (0.61)	−0.11 * (0.59)	0.85 (0.60)
Intrinsic Religiosity	0.37 * (0.12)	0.18 (0.15)	0.29 * (0.15)	0.26 (0.15)	0.21 (0.15)
Extrinsic Religiosity	0.04 (0.08)	−0.05 (0.09)	0.14 (0.09)	−0.03 (0.09)	0.06 (0.09)
Behavioural Aspects of Religiosity	0.17 (0.08)	0.04 (0.10)	0.01 (0.10)	0.20 (0.09)	0.16 (0.09)
Control Variables					
Age	−0.02 (0.06)	0.02 (0.04)	−0.02 (0.04)	0.01 (0.04)	0.05 (0.04)
Gender	−0.20 (0.11)	−0.08 (0.14)	−0.16 (0.13)	−0.27 (0.16)	−0.24 (0.15)
Owner	0.56 * (0.28)	−0.02 (0.35)	0.57 (0.32)	0.51 (0.40)	0.84 * (0.38)
CEO	0.13 (0.18)	0.20 (0.22)	0.02 (0.20)	0.09 (0.26)	0.29 (0.24)
Senior Manager	0.21 (0.14)	−0.04 (0.18)	0.25 (0.16)	0.26 (0.21)	0.17 (0.20)
Manufacturing	−0.01 (0.15)	−0.38 * (0.19)	−0.32 (0.17)	−0.18 (0.22)	−0.04 (0.21)
Construction	−0.26 (0.14)	−0.30 (0.34)	0.20 (0.31)	−0.32 (0.40)	−0.76 * (0.37)
Trade	0.03 (0.21)	−0.31 (0.26)	0.49 * (0.24)	−0.16 (0.30)	−0.09 (0.29)
Financial services	0.02 (0.20)	−0.12 (0.24)	0.19 (0.22)	0.19 (0.28)	−0.33 (0.27)
Other Services	0.06 (0.15)	0.07 (0.19)	0.25 (0.17)	−0.01 (0.22)	−0.02 (0.21)
Intercept	2.70	3.26 *	2.56 **	4.07 ***	1.34
R2	0.09	0.04	0.07	0.10	0.10
R2 Change	0.04	0.02	0.02	0.07	0.04
F	1.52	0.60	1.48	1.71 *	1.64 *
VIF	1.10–1.90	1.10–1.90	1.10–1.90	1.10–1.90	1.10–1.90

Note: Unstandardized Coefficients are shown, with standard errors in parentheses. \*  $p < 0.05$ , \*\*  $p < 0.01$ , \*\*\*  $p < 0.001$ .

Regarding the direct impact of religiosity on CSR behaviour, Model 8 shows that the cognitive aspects of religiosity have a significant negative impact on CSR behaviour in terms of diversity. We also did not find a significant association between the cognitive aspects of religiosity and CSR behaviour in general (Model 5) or CSR behaviour regarding internal stakeholders, external stakeholders, and the natural environment (Models 6, 7, and 9). Model 5 shows that intrinsic religiosity has a significant positive impact on CSR in terms of CSR behaviour, and on CSR behaviour regarding external stakeholders. Furthermore, there was no significant association between intrinsic religiosity and CSR behaviour regarding internal stakeholders (Model 6), diversity, and the environment (Models 8, and 9). Extrinsic

religious orientation and behavioural aspects of religiosity had no significant impact on any kind of CSR behaviour.

#### 4.4. Direct and Indirect Effects of Religiosity on CSR Behaviour

To test our third research question: ‘Do Egyptian Managers’ attitudes strengthen the influence of various aspects of their religiosity on CSR behaviour?’ we followed Zhao et al. [48] to examine if CSR attitude is a mediator in the association between religiosity and CSR behavior. Zhao et al. [48] suggest the following regression equations: (1) regressing the mediators (CSR attitudes) on the independent variables (religiosity); (2) regressing the dependent variables (CSR behaviour) on the independent variable (religiosity) only; and (3) regressing the dependent variables (CSR behaviour) on both the independent variable (religiosity) and the mediators (CSR attitudes). Accordingly, we used the bootstrap estimation technique to offer reliable estimates of the significance of the mediation impact.

The bootstrap technique was used to test the importance of the mediation impact in our model, separating the direct and indirect impacts of religiosity on CSR behaviour. The total impact of religiosity on CSR behaviour can be stated as the sum of the direct and indirect effects. Regarding the cognitive aspect of religiosity, as seen in Table 6, we found significant mediation paths for the legal CSR attitude toward diversity as a CSR behaviour. For the intrinsic and extrinsic religious and behavioural aspects of religiosity, there was no significant mediation impact. Additionally, Table 6 shows that the mediation effects through the various CSR attitudes are partly cancelled out due to the tiny or opposing effects of both legal and ethical attitudes toward CSR. Consequently, the total indirect effect of the joint mediation by CSR attitudes is relatively small (i.e., the highest indirect effect is the cognitive aspect of religiosity toward the legal attitude of CSR regarding diversity, 0.07). Finally, for diversity, the total positive impact of the behaviour aspect of religiosity became significant when the direct and indirect effects were combined.

**Table 6.** Direct and Indirect influence of Religiosity on CSR Behaviour.

	CSR in General	Internal Stakeholders	External Stakeholders	Diversity	Natural Environment
Direct effects					
Cognitive Aspects of Religiosity	−0.65 (0.50)	−0.37 (0.60)	0.30 (0.61)	−0.11 <sup>a</sup> (0.59)	0.85 (0.60)
Intrinsic Religiosity	0.37 <sup>a</sup> (0.12)	0.18 (0.15)	0.29 <sup>a</sup> (0.15)	0.26 (0.15)	0.21 (0.15)
Extrinsic Religiosity	0.04 (0.08)	−0.05 (0.09)	0.14 (0.09)	−0.03 (0.09)	0.06 (0.09)
Behavioural Aspects of Religiosity	0.17 (0.08)	0.04 (0.10)	0.01 (0.10)	0.20 (0.09)	0.16 (0.09)
Indirect effect Cognitive Aspects of Religiosity					
Attitudes toward CSR as a Legal Responsibility	0.02 (0.05)	−0.02 (0.06)	−0.04 (0.06)	0.08 <sup>a</sup> (0.09)	0.02 (0.07)
Attitudes toward CSR as an Ethical Responsibility	−0.01 (0.04)	−0.01 (0.05)	0.00 (0.04)	0.00 (0.05)	−0.02 (0.06)
Total	0.01 (0.06)	−0.04 (0.08)	−0.03 (0.07)	0.07 (0.11)	0.00 (0.08)
Indirect effect Intrinsic Religiosity					
Attitudes toward CSR as a Legal Responsibility	0.00 (0.01)	−0.01 (0.01)	−0.01 (0.01)	0.01 (0.02)	0.00 (0.02)
Attitudes toward CSR as an Ethical Responsibility	−0.01 (0.01)	−0.01 (0.01)	0.00 (0.01)	0.00 (0.01)	−0.01 (0.02)
Total	0.00 (0.02)	−0.01 (0.02)	−0.01 (0.02)	0.01 (0.02)	0.00 (0.02)
Indirect effect Extrinsic Religiosity					
Attitudes toward CSR as a Legal Responsibility	0.00 (0.01)	0.00 (0.01)	0.00 (0.01)	−0.01 (0.01)	0.00 (0.01)
Attitudes toward CSR as an Ethical Responsibility	0.00 (0.01)	0.00 (0.01)	0.00 (0.01)	0.00 (0.01)	0.00 (0.01)
Total	0.00 (0.01)	0.00 (0.01)	0.00 (0.01)	−0.01 (0.01)	0.00 (0.01)

Table 6. Cont.

	CSR in General	Internal Stakeholders	External Stakeholders	Diversity	Natural Environment
Indirect effect Behavioural Aspects of Religiosity					
Attitudes toward CSR as a Legal Responsibility	0.00 (0.01)	−0.01 (0.02)	−0.01 (0.02)	0.02 (0.02)	0.01 (0.02)
Attitudes toward CSR as an Ethical Responsibility	−0.01 (0.01)	−0.01 (0.02)	0.00 (0.02)	0.00 (0.02)	−0.02 (0.02)
Total	−0.01 (0.02)	−0.02 (0.02)	−0.01 (0.02)	0.02 (0.02)	−0.01 (0.03)
Total effect					
Cognitive Aspects of Religiosity	−0.64 (0.50)	−0.41 (0.60)	0.27 (0.60)	−0.04 <sup>a</sup> (0.59)	0.85 (0.60)
Intrinsic Religiosity	0.37 <sup>a</sup> (0.12)	0.17 (0.15)	0.29 <sup>a</sup> (0.14)	0.28 (0.15)	0.20 (0.15)
Extrinsic Religiosity	0.04 (0.08)	−0.05 (0.09)	0.14 (0.09)	−0.03 (0.09)	0.06 (0.09)
Behavioural Aspects of Religiosity	0.16 (0.08)	0.02 (0.10)	0.00 (0.10)	0.22 <sup>a</sup> (0.09)	0.15 (0.09)

Note: Unstandardized Coefficients are shown, with standard errors in parentheses. For the indirect effect, the bootstrap estimates of the indirect effect are reported, using 1000 bootstrap samples. <sup>a</sup> The bias-corrected confidence interval (at 95%) does not include 0, which means that mediation is established.

## 5. Discussion

As specified, this research aims to fill the gaps in the present literature regarding the relationships between religiosity and CSR [34,49]. We used a multidimensional definition of religion to investigate these relationships and performed empirical research using Egyptian managers.

### 5.1. Impact of Various Aspects of Managers' Religiosity on CSR Attitudes

To assess Weaver and Agle's point of view, we used measures for the cognitive, intrinsic, and extrinsic affective, and behavioural components of religiosity [16]. The analysis of these variables indicated a weak or no significant relationship between the measures of religiosity. Our findings indicate that the multidimensional measurement of religiosity introduced by Weaver and Agle [16] was found in Egyptian Muslim managers and was not exaggerated. These results also disagree with the claims in previous literature that religiosity can be measured as a one-dimensional construct [16,17]. Religiosity, therefore, needs to be defined and measured as a multidimensional concept that comprises behavioural, cognitive, and motivational aspects of religiosity [33].

Regarding our first research question on the relationship between religiosity and Egyptian Muslim Managers' attitude to CSR, we found no association between the three measures—cognitive, intrinsic, and extrinsic of religiosity—and their attitude to CSR. We also found that the Egyptian Muslim managers' behaviour aspect of religiosity was the only religious variable that affected their attitude toward CSR. These results were different to the findings of Mazereeuw-van der Duijn et al. [9] and Parboteeah, Hoegl and Cullen [50], who stated that there is a relationship between Christen executives' intrinsic religiosity and their financial and ethical responsibilities as attitudes to CSR and between their extrinsic religiosity and their philanthropic responsibility. In contrast to the findings of Mazereeuw-van der Duijn et al. [9], our analysis showed no association between the four measures of religiosity and the attitude toward CSR as financial and philanthropic responsibilities. Indeed, our findings confirmed previous research claiming that there is no difference between religious and nonreligious managers [11,12,16].

### 5.2. Impact of Managers' CSR Attitudes on CSR Behaviour

With respect to the second research question on the relationship between the different attitudes to CSR and CSR behaviour, we found no relationship between the Egyptian Muslim Managers' attitude to CSR as legal and ethical responsibilities and any form of CSR behaviour. Likewise, Mazereeuw-van der Duijn Schouten et al. [9] found that not all CSR attitudes affected all CSR behaviour. Although McNichols and Zimmerer [30], Kennedy and Lawton [23], and Vitell et al. [17] confirmed the relationships between religious beliefs

and negative attitudes toward certain unacceptable behaviour, Rice [11] found that Islamic teachings were related to the pro-environmental behaviour of Egyptian citizens. Such debate confirms that religiosity is a strong forecaster of individuals' attitudes, but not necessarily of their CSR behaviour [22,32]. To conclude, every Muslim has some responsibilities and obligations toward his people, natural environment, and other creations [25].

### 5.3. Direct and Indirect Impacts of Managers' Religiosity on CSR Behaviour

Regarding the third research question about the contrast between the direct and indirect impacts of religiosity on CSR behaviour through CSR attitudes, the empirical results proved that intrinsic religiosity was the only religious orientation that had a direct influence on CSR behaviour in general. When we differentiated between the different types of CSR behaviour, the cognitive aspect of religiosity had a significant negative effect on CSR related to diversity. It was also found that intrinsic religiosity had a significant positive effect on CSR related to external stakeholders. This is in contrast with Mazereeuw-van der Duijn Schouten et al.'s [9] findings which stated that intrinsic religiosity had a significant negative impact on CSR related to diversity and a significant positive impact on CSR related to charitable activities.

Our findings on the negative effect of religiosity on CSR related to diversity are supported by other relevant studies, see for example [36]. Religious individuals tend to be more racist and less sympathetic toward working females, as this was checked in the CSR related to diversity questions. This negative impact of religiosity on CSR related to diversity may be based on historic religious teachings and customs [36]. In Islam, all creatures, male and female, are equal in the sight of God. Thus, the equality of the religious society does not encourage traditional religious managers to support women. Accordingly, women have a dependent personality and are traditionally responsible for household activities.

The significant positive impact of intrinsic religiosity on CSR relating to external stakeholders (e.g., customers and others) is also supported in Islam. Therefore, this positive association between religiosity and external stakeholders may proceed from historic religious teachings, emphasising the significance of honesty, integrity, and respect for all external bodies. Despite the direct effect of the cognitive aspects of religiosity on diversity as a form of CSR behaviour, we found that legal responsibility was the only CSR attitude that significantly mediated the influence of religiosity on diversity. The mediation role of legal attitude positively affected the relationship between the cognitive aspects of religiosity and diversity. Likewise, there was a direct impact of intrinsic religiosity on external stakeholders; however, an indirect effect did not exist due to the impact of the mediator role on CSR attitudes. These findings confirmed the view of the TPB that religiosity might affect managers' CSR behaviour indirectly through their CSR attitudes [29]. However, beside the direct effects of all religiosity orientations on CSR behaviour in general and other CSR behavioural aspects, we found no strong indication that CSR attitudes significantly mediated the impact of religiosity on CSR behaviour.

While differentiating CSR attitudes from CSR behaviour by examining the impact of religious beliefs on CSR, we found not only reasonable diverse relations between religiosity and CSR attitudes but also between religiosity and CSR behaviour, even though mediation impacts do not help very much to clarify these impacts of religiosity on CSR behaviour. Therefore, we find similar findings as for the direct impacts, namely that cognitive aspects of religiosity have a significant negative impact on diversity. The significant positive impact of intrinsic religiosity on external stakeholders was similar to the results of direct impacts. However, the total positive impact of behavioural aspects of religiosity becomes significant only for diversity when direct and indirect impacts are accumulated. The positive impact of behavioural aspects of religiosity on diversity is logical according to Islam who calls for gender equality [25], although this result opposes the above findings of the negative direct impact of the cognitive aspects of Egyptian Muslim managers' religiosity on diversity. This contradiction reveals that CSR attitudes mediate the relationship between religiosity and CSR behaviour [9]. Lastly, it is noteworthy that we found no positive significant association

between religiosity and CSR behaviour related to internal stakeholders (e.g., employees) and the natural environment. These surprising findings reflect that although religious beliefs are significantly related to ethical attitudes, the association between religious beliefs and definite prosocial behaviour is insignificant [9,22,31,51].

#### 5.4. Implications for CSR Scholars and Community of Managers

Four important implications for CSR scholars and business managers stand out from our findings. *First*, in response to the critique on the use of a one-dimensional concept and measure of religiosity in the existing literature, we used a multidimensional concept to measure the religious beliefs of managers. Our empirical analysis of the different dimensions of religious beliefs showed a very different picture of the Islamic religiosity of the executives in our sample. Thus, measuring religiosity as a multidimensional concept provides an additional understanding of the association between religiosity and CSR. *Second*, measuring CSR as a multidimensional concept provided rich insights into the multifaceted associations between religiosity and CSR. We found significant but opposing impacts of Islamic religiosity on various types of CSR. As claimed by Parboteeah et al. [20], most major religions have similar views toward work. Therefore, future research could study the development of scales and measures to investigate the impact of religiosity on CSR. *Third*, the differentiation between CSR attitudes and CSR behaviour does not explain the impact of Islamic religiosity on CSR behaviour. The joint mediating role of the attitudes toward CSR is almost non-existent and Islamic religiosity primarily exerts a direct impact on CSR behaviour. *Fourth*, this study may increase managers' awareness of the interconnection of religiosity and CSR. Managers' values such as human dignity, stewardship, and kindness also contribute to integrating CSR into their business behaviour [32]. As we find different impacts of religiosity on CSR behaviour, Muslim employers should develop different programs to match religious beliefs with the personal values of managers to promote CSR behaviour.

#### 5.5. Limitations and Future Research

Like other studies, this empirical study faced some limitations and therefore offers some avenues for future research. *First*, our sample represents Egyptian Muslim managers only. Therefore, future research is needed to confirm that these results can be generalised to other Islamic nations. Continued research to include comparisons of different managers' religious beliefs in cross-cultural settings and in different nations is also needed. *Second*, this study examined the influence of religiosity on managers' contributions to CSR activities, but managers' religious beliefs may also affect CSR, as managers have a great impact on setting corporate sustainability strategies and policies as well as influencing the behaviour of workers and impacting on the natural environment. Therefore, in-depth interviews with executives and senior managers might offer some interesting insights into the justifications religious managers use to neglect their employees' concerns and their environmental responsibilities. Guidelines could be developed to encourage these managers to accomplish more activities directing CSR toward their internal stakeholders and the protection of the environment. *Third*, our study focuses only on the religious influences that may affect managers' attitudes and behaviours toward CSR. Undoubtedly, other factors also affect these managerial behaviours and decisions related to CSR matters. These factors might include ideological factors, availability of finance to fund CSR initiatives, regulations, media pressure, civil and environmental activists, and societal expectations.

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