

# Systematic review of religiosity and social responsibility

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## Abstract

**Purpose** – The objective of this study is to establish a link between religiosity and Corporate Social Responsibility (CSR) by conducting a systematic literature review in the field of CSR and religiosity. This will be achieved by screening all available electronic databases.

**Design/methodology/approach** – This paper is a literature review paper using the systematic review – Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) approach, with a practical focus on empirical research to summarize the total effect or outcome of these empirical findings. The methodology includes inclusion and exclusion criteria for the final selection of articles.

**Findings** – In this paper, 31 articles published in well-known CSR journals after the year 2015 were included. The majority of the literature confirms a positive direct/indirect relationship between religiosity and CSR.

**Research limitations/implications** – This paper is limited to the considered databases and the identified searching protocols. Changes in the referred databases or search protocols may affect the results, as results outside these limitations were not considered in this study.

**Practical implications** – This study can serve as a guide for researchers in applying the PRISMA approach. Furthermore, it contributes to the field of religiosity and CSR by offering a comprehensive review of the most recent related publications.

**Originality/value** – This article is unique as it applies the PRISMA framework to conduct the literature review. It is also the first literature study in the field of religiosity and CSR.

**Keywords** Systematic review, PRISMA, CSR, Religiosity

**Paper type** Literature review

## Introduction

Cultures and norms, particularly religiosity (the degree of adherence to religious regulations), play a notable role in corporate social responsibility (CSR) performance, decision-making processes, sustainability and short- and long-term business performance (Stella *et al.*, 2021), social responsibilities and its environmental impacts and sustainability, (Dwikat *et al.*, 2022, 2023).

The World Council of Sustainable Development defines corporate social responsibility as “the commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life”. Meanwhile, UNIDO [1] defines CSR as “a management concept whereby companies integrate social and environmental concern in their business operations and interactions with their stakeholders”.

The literature reveals mixed results regarding the impact of CSR on business performance. A considerable body of research shows positive correlations between CSR and business performance (Dat *et al.*, 2022), while others reveal weak or no relationship



(Rettab *et al.*, 2021). Religious beliefs are among the factors and drivers that contribute to the impact of CSR on performance (Dat *et al.*, 2022).

Max Weber's [2] general theory regarding religion and its impact has served as the main basis for many scholars studying the influence of religion on human and firm performance. Hence, Weber dedicated himself to studying how religion shapes societal structures. Many scholars have shown that top management's religious beliefs not only affect their decisions but also impact employees' behavior within firms (Angelidis and Ibrahim, 2004; Ibrahim *et al.*, 2008).

Although religious beliefs have an impact on performance and CSR, the influence of different religious groups varies. For example, it has been found that Christian Protestants have more influence than Catholics (De George, 1987). Other religions, such as Islam, have also been studied and have shown positive correlations. Nevertheless, a growing number of literature has addressed Islam and its influence on business performance, including CSR and has found positive results (Khurshid *et al.*, 2014).

Despite the previously mentioned connection between religion and CSR, only one published article is related to a systematic literature review of religiosity and CSR (van Aaken and Buchner, 2020). This article only covered publications within the EBSCO electronic database and did not include other electronic databases like the Web of Science (van Aaken and Buchner, 2020).

Accordingly, the motivation to conduct a Systematic Literature Review (SLR) study is to collect and summarize all previously published research in the field of religiosity and CSR, examining the impact of religiosity on CSR by using well-known electronic databases. Additionally, such a study is important to determine which religion has more publications compared to others.

The current literature review aims to conduct a more comprehensive systematic literature review and build upon the previous work of (van Aaken and Buchner, 2020) by including additional databases like Emerald, Scopus and Google Scholar. Moreover, the previous systematic literature review did not adequately address the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) methodology, which is tackled in the current study.

Through the systematic literature review, the current study aims to answer the following questions:

- Q1. Does religion (Islam, Christianity, etc.) have a different impact on CSR?
- Q2. Does the religious background of top management influence the CSR activities of firms? How does this influence differ between small and medium firms compared to larger firms?
- Q3. Can the religious background of firms be considered a CSR enabler or not?

### **Theoretical background of systematic literature review – prisma**

The literature review (LR) serves as a method to review existing publications (Weed, 2006) or to explore undiscovered knowledge (Tranfield *et al.*, 2003). It is a crucial step in expanding the boundaries of research and studies, providing information on the frequency of citations of previous works (Petticrew and Roberts, 2006).

The literature review allows the researcher to “filter out research that contributes (clearing the brickyard), moderates variable findings of similar research (sorting out the bricks), and builds edifices of previously undiscovered public knowledge” (Weed, 2006, p. 261).

Traditionally, researchers have identified different types of literature reviews. Grant and Booth (2009) pinpointed 14 types of LR based on different factors such as research methods employed, appraisal, synthesis, analysis and contribution to knowledge. However, traditional LRs have several limitations in terms of scientific rigor (Noblit and Hare, 2018). Briner and

Walshe (2014, p. 417) stated that “traditional or narrative literature reviews, while useful in many ways, have rather different and often unclear aims, do not adopt an explicit or systematic method, cherry-pick research, may adopt a stance, and include only evidence that tends to support that position”.

The traditional LR has been criticized for lacking validity, reliability and research bias in knowledge/research production, as evident from the literature through the extraction of evidence from a vast amount of literature (Grant and Booth, 2009). These limitations in traditional literature reviews have prompted many researchers to develop more comprehensive, reliable and valid methods (Green *et al.*, 2008).

To address the limitations of traditional LR, a new approach called Systematic Literature Review (SLR) emerged in the medical field. It utilizes the Meta-Analysis approach, which employs a more transparent, scientific and replicable process. In other words, it is a detailed technology that aims to minimize bias through exhaustive literature searches and provides an audit trail of the reviewers’ decisions, procedures and conclusions (Tranfield *et al.*, 2003, p. 209; Amer, 2023a, b).

The uniqueness of SLR compared to other LR methods lies in the methodological procedure involved in synthesizing findings. It provides unbiased research with a higher degree of quality and reliability (Liberati *et al.*, 2009; MacLure, 2005). The term “systematic” refers to the protocol that “helps protect objectivity by providing explicit descriptions of the steps taken” (Tranfield *et al.*, 2003, p. 215). This includes defining the research questions, outlining the research strategy and establishing inclusion and exclusion criteria for the review (Davies and Crombie, 1998). Thus, the systematic review can provide supporting evidence that can be regarded as ‘fundamental scientific activity’ in many scientific disciplines, such as social science and practical science (MacLure, 2005).

### Research methodology

A systematic review of religiosity and CSR was conducted to identify relevant literature following the reporting checklist of PRISMA (Liberati *et al.*, 2009; Pahlevan-Sharif *et al.*, 2019). This literature review aimed to shed light on publications until December 2022 in the domain of religiosity and CSR, utilizing databases such as Scopus, Google Scholar, EBSCO and Emerald. The search protocol used was “Religiosity and CSR, or Corporate Social Responsibility”.

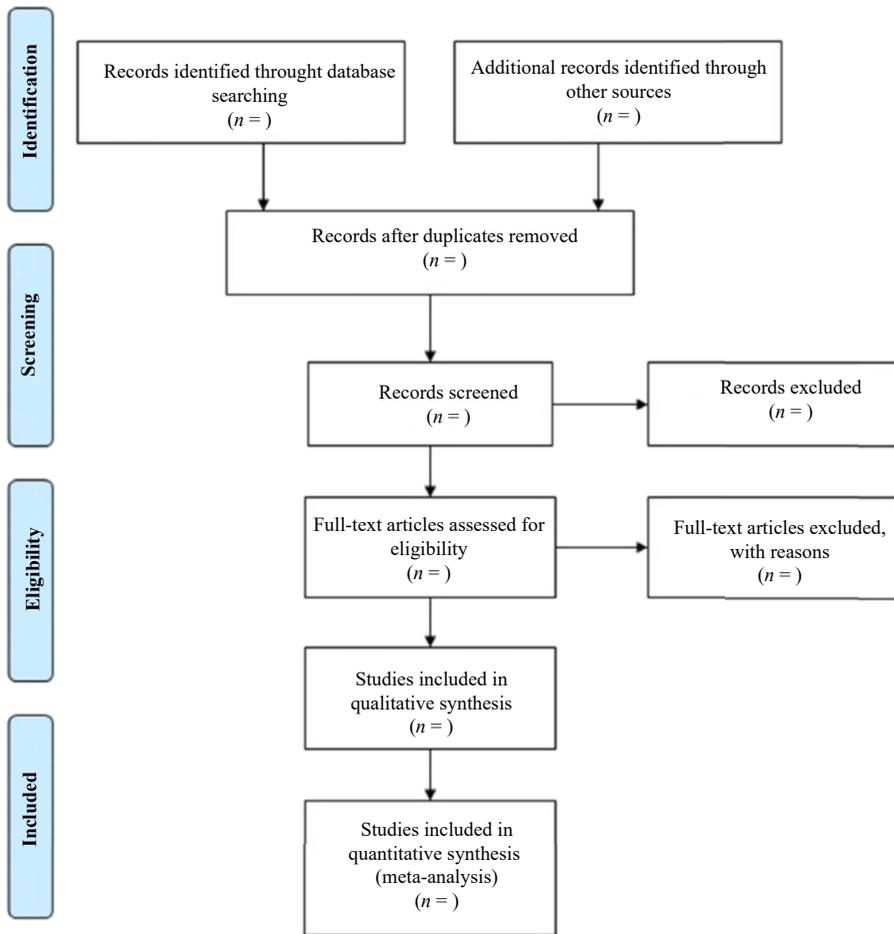
The selection of Scopus, EBSCO and Emerald databases was justified, as these databases include peer-reviewed journals. Mongeon and Paul-Hus (2016) stated that “Scopus includes most of the journals indexed in “Web of Science WoS”. Google Scholar was selected to cover untapped areas (Khan *et al.*, 2018), Figure 1 below summarizes the PRISMA methodology and approach, Pahlevan-Sharif *et al.* (2019).

The title, abstract, keywords, authors’ names, affiliations, journal names and publication years were exported to an Excel sheet, which served as the PRISMA checklist. A review was conducted to screen the titles and abstracts of records that did not address the issue of religiosity, and those records were excluded. Then, a full-text review was conducted for the remaining records (Booth, 2016; Petticrew and Roberts, 2006; Pickering and Bryne, 2014).

The inclusion of studies in the synthesis reviews was done in three stages. First, duplicates were removed. Second, abstract reviews were conducted, and all articles not related to the topic were removed. Finally, a full-text review was performed, and exact relevant articles were included in the review.

### Results

This study reviewed 31 published articles and the study selection is clarified in Figure 2 below (generated by the author’s own analysis). The literature search against the database



Source(s): Pahlevan-Sharif *et al.* (2019, p. 162)

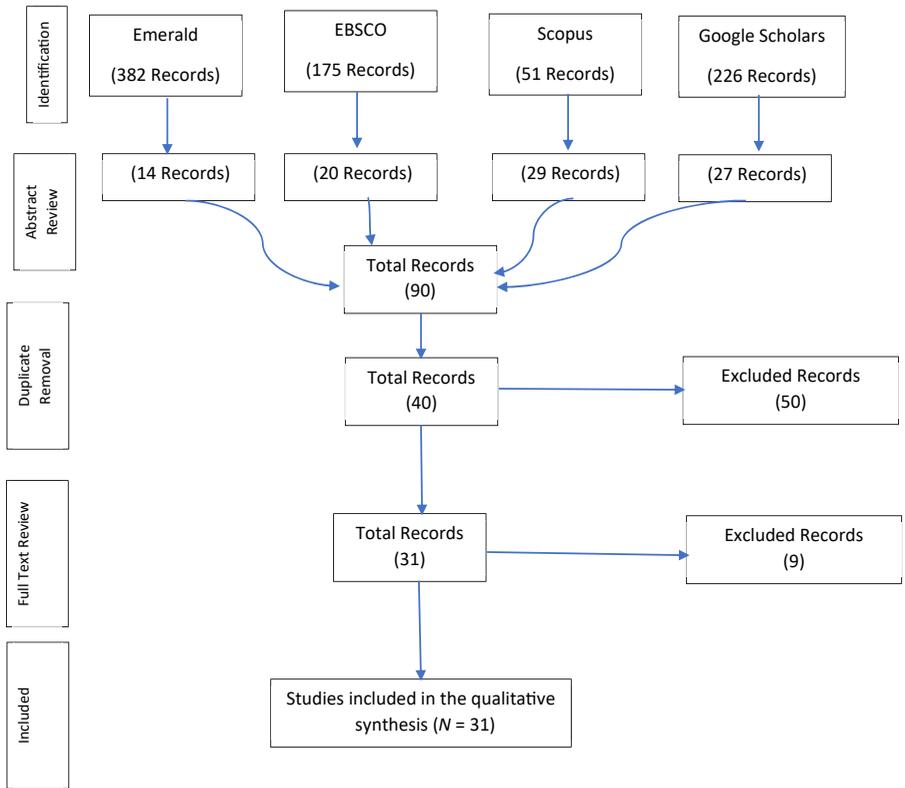
Figure 1. The flow chart of the PRISMA model,

resulted in 90 records, out of which 59 were eliminated during the screening process (duplicate elimination, and abstract and full-text review).

Figure 3, (generated by the author’s own analysis) below represents the years of publication of the included records/studies within this review. Most of the included articles are new and published after the year 2015, with well-known publishers and journals as shown in Figure 4 below, such as Emerald, Elsevier and others.

Table 1 presents the analysis of the included records according to the type of religion, research design and methodology, main findings and recommendations, the table is generated by the author.

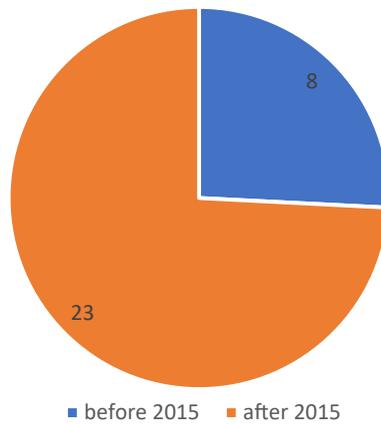
Most of the reviewed articles focus on Christianity, which is the largest religion worldwide, and Islam, which is the fastest-growing religion (van Aaken and Buchner, 2020). Approximately 45% of the included records studied the impact of Islam on CSR. Figure 5 represents the number of articles per religion, Figure 5 is generated by author’s own analysis.

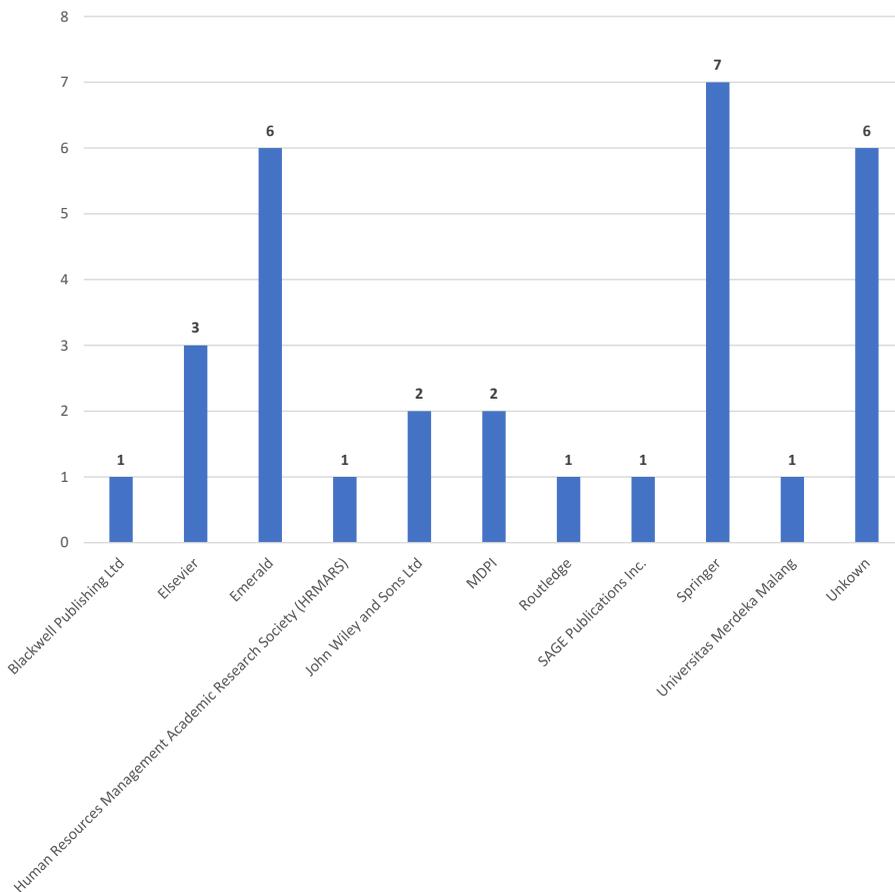


**Figure 2.**  
Flow chart of records  
inclusion process

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**Figure 3.**  
Article years of  
publications





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**Figure 4.**  
publishers name and  
number of articles  
published by each  
publisher

Most of the included articles refer to stakeholder and upper-echelon theories. The theoretical framework referred to by the included records in this literature review is represented in [Figure 6](#) below, which generated by the author's own analysis.

The majority of the included records follow the cross-sectional survey design and a significant portion uses data analysis of published financial or CSR-related data. The number of articles per research design methodology is represented in [Figure 7](#) below, generated by author's own analysis too.

The majority of the literature confirms the positive or mixed impact of religion on CSR practices. However, a negative relationship is also reported. [Figure 8](#) – generated by the author's own analysis too-below represents the statistical findings regarding the relationship. It is worth mentioning that most of the positive relationships are associated with the cross-sectional survey research design method, while the negative relationships are associated with the data analysis research design.

Authors	Variables and religion	Theories	Research design	Findings	Recommendations and future research
<i>Alazzani et al. (2019)</i>	<i>Islam</i> ; CEO Muslims, Gender demographics and impact on CSR	Upper Echelon Theory and TMT <sup>1</sup> Traits	Data Analysis and Regression of Malaysian Listed Companies	Muslim CEO significantly associated with high CSR disclosure. However, the gender attribute of the Board of Directors has mixed results	The study does not consider the quality of CSR reporting. Thus, future research might include computerized evaluation techniques
<i>Aslam et al. (2022)</i>	<i>Islam</i> ; Religion and impact on customer loyalty	Signaling Theory	Quantitative and survey as well as PLS-SEM modeling	Muslims and collectivism has a significant correlation with customer loyalty	Future research to be conducted in a different context, as this study was conducted in Pakistan a higher Muslim intense country
<i>Awang Kader et al. (2021)</i>	<i>Islam</i> ; Religiosity and CSR performance	Upper Echelon Theory and TMT <sup>2</sup> Traits	Quantitative using questionnaire and PLS-SEM modeling	The more religious orientation of top management the more positive the business performance of listed firms in Malaysia	
<i>Aziz et al. (2022)</i>	<i>Islam</i> , Islamic Practices business performance, environmental performance and CSR		Quantitative using questionnaire and SEM Modeling using AMOS	Islamic Practices positively improved CSR practices in terms of financial performance and	Qualitative research design is recommended through in-depth interviews to frame a model
<i>Belhadj (2021)</i>	<i>Islam</i> ; religiosity, CSR and marketing performance		Quantitative using convenience sampling of 41 Algerian companies	Religiosity affect top manager towards CSR practices and ethical marketing performance	
<i>Chantzias et al. (2020)</i>	<i>Christian</i> , Religiosity and CSR reporting in US Banking	Institutional Theory Social Norms Theory	Quantitative using questionnaire	The relationship was mixed depending on the contextual variables, in which the highly corrupted context reported negative relationship, while the less corrupted context reported high positive relation	To conduct the same study in other context other than the US western context

**Table 1.**  
Literature review  
of 31 articles  
main findings

(continued)

Authors	Variables and religion	Theories	Research design	Findings	Recommendations and future research
<a href="#">Cui et al. (2015)</a>	<i>Christian, Decision Making and Environment Protection</i>	Max Weber Theory with regards to religion and human behaviors	Data analysis and regression analysis	The religiosity has negative impact over environmental initiative as part of CSR activities. While the Christian groups has different levels of influence, in which the Catholic has the lowest influence compared with other groups like protestant	Since this study was using the database analysis at macro level, a future research that concerned micro level could lead to different results or strengthen ( <a href="#">Cui et al., 2015</a> ) results
<a href="#">Curado and Mota (2021)</a>	<i>Christian, sustainability, CSR</i>		Literature review, in which 28 article was included the SLR using PRISMA methodology	Religiosity affect family firms sustainability practice	It is recommended to conduce systematic review with a higher sample size
<a href="#">Darrag and E-Bassiouny (2013)</a>	<i>Islam, CSR</i>	Agency, RBV, Stakeholder and stewardship	Case study	Islamic roots fits with global CSR policies. A model proposed by the study to link between Islamic roots and global CSR	The proposed model was based on case study. Thus, it need further empirical testing to confirm
<a href="#">Du et al. (2016)</a>	<i>Buddhism and Taoism, Laws and CSR</i>		Data analysis and regression	the religious atmosphere played positive role in enhancing CSR practices, the law enforcement played the same role	It is important to measure the influence of religion in international context, to measure wither different religion has same influence over CSR or not
<a href="#">El-Bassiouny et al. (2015)</a>	<i>Islam; Global Sustainability and CSR</i>		Case studies using interviews method	The more institutionalized CSR the less contribution of religion on CSR practices in global companies working in the MENA region	

(continued)

Table 1.

Authors	Variables and religion	Theories	Research design	Findings	Recommendations and future research
Elnahas <i>et al.</i> (2021)	<i>Islam</i> , Islamic rooted companies traded in Dow Jones, CSR practices		Data Analysis, Regressions	This is one of the most important studies that provide a general global framework for Islamic Sharia compliance guidelines to achieve the intended CSR results, lowering risks. As according to the finding based on a sample of companies traded in Dow Jones claimed that Shairia compliance firms it found that there is no significant correlation between Islamic roots and CSR or lowering risks	
Farooq <i>et al.</i> (2019)	Different religions cross contextual	Social Capital	Literature review	Different religions have different impacts on CSR. Moreover, the geographical location has also influenced over the degree to which religion influence CSR	Cross-border empirical investigation can be conducted to test the theoretical results regarding contextual, religiosity and CSR
Griffin and Sun (2018)	<i>Christian</i> , CSR		Data analysis, Passion Regression	Religion has mixed influence over voluntary disclosure of CSR	
Harjoto and Rossi (2019)	<i>Christian</i> , Women TMT and CSR	Gender socialization theory Upper Echelon theory Ethics of care theory	Data analysis and regression	A positive relationship between Christianity and CSR and the presence of female in top management positively affect CSR practices and results too	

Table 1.

(continued)

Authors	Variables and religion	Theories	Research design	Findings	Recommendations and future research
Helfaya and Easa (2022)	<i>Islam</i> , Islam impact on CSR in terms of environmental practices		Quantitative survey questionnaire	Negative relationship were founded	As the current study focused on environmental part of the CSR in Egypt. Future studies recommended to gauge the relationship of other CSR aspect and to conduct the same study in other Muslim countries to be able to generalize the results
Hunjra <i>et al.</i> (2021)	<i>Islam</i> , CSR a mediating variables between religion and firms performance	Stakeholder theory	Quantitative, questionnaire and SEM	The mediating role of CSR founded positively correlated with performance and religiosity	To conduct the same study in other context other than Pakistan
Iguchi <i>et al.</i> (2022)	<i>Shinto and Buddhism</i> , Green initiative as CSR	Upper Echelon Theory Resources Based View Theory Agency Theory	Quantitative survey questionnaire 1,184 questionnaire sample of Tokyo medium size firms	Positive relationship between CEO religiosity and green initiatives	Other green initiatives can be further studies like energy and global warming Same study could be conducted on listed companies where the CEO has lower influence as in SME's
Jamali and Sdiani (2013)	<i>Christian and Islam</i> , CSR		Quantitative using a questionnaire, where the hypothesis tested using the regression, a sample of 118 Lebanese SME's were included in the analysis	Intrinsic and extrinsic effect of religion positively correlated with CSR	
Javaid and Al-Malkawi (2018)	<i>Islam</i> , CSR, Zakat	Stakeholder theory	Panel data analysis of 10 years of public data gained from the Saudi stock exchange market	Zakat (CSR mean) positively affect firms performance	

(continued)

Table 1.

Authors	Variables and religion	Theories	Research design	Findings	Recommendations and future research
Khurshid <i>et al.</i> (2014)	Islam, CSR	Stakeholder theory Theory of Carroll	Literature review aimed to developed the Islamic CSR model as an extension of Carroll's theory	Islamic regulation intersects with Carroll's theory in many aspect of the theory like legal, economic, ethical. Thus, the Islamic CSR model based on Carroll's theory can be applicable	Empirical work is recommended to test the model
Kusuma <i>et al.</i> (2020)	Islam, CSR decision	Stakeholder theory Personality and value theory	Simulations laboratory experiment, in which students played the role of managers and answer questions as if they managers	A manager who works under performance-based compensation tends to decide on value-creation CSR activities. While others they do not It is worth mentioning that these results are based on laboratory simulation experiments and not on real manager views	
Maung <i>et al.</i> (2020)	Religions, CSR	Signaling Moral Capital theory	Data analysis	Market reacts more positively to charitable initiative than firms with religious CEOs	
Mazereeuw-van der Duijn Schouten <i>et al.</i> (2014)	Christian, CSR	Upper Echelon	Quantitative using questionnaire	A positive relationship was founded	To conduct the same research in other contexts
Oumlil and Balloun (2009)	Christian and Islam, CSR	Theory of Ethics and Max weber social framework Theory of cultural values Socialization theory	Quantitative using questionnaire	The results find that Maroon manager are more homogeneous in their cultural values and there are positive correlations between their religiosity and other cultural issues on decision-making process. While the American manager are not homogenous and their cultural background impact on the decision is mixed	Similar studies concerning the cross-cultural difference and its impact on manager behavior toward CSR, decision making process

Table 1.

(continued)

Authors	Variables and religion	Theories	Research design	Findings	Recommendations and future research
Rodríguez-Domínguez and Gallego-Alvarez (2021)	Religion (Christianity, Judaism, Islam, Buddhism, Hinduism and Folk religion), CSR	Stakeholder theory Legitimacy theory	Panel and data analysis based on Thomas router database	Christianity, Judaism and Buddhism have positive impact on CSR, while Islam, Hinduism and Folk have no link	
Tahir et al. (2015)	Islam, CSR	Stakeholder theory	Cross-sectional survey	Malaysian managers perceived the religion and CSR as key corner issues in conducting business	The concerns of organizations shall not be only to satisfy the stakeholders but also to conduct business in faith: Iman, Ihsan and Taqwa
van Aaken and Buchner (2020)	Religion, CSR		Literature review	Most of the reviewed articles are concerning Islam and Christian religion, and the relationship between religion and CSR is founded heterogonous	
Verma and Singh (2016)	Religion in Indian Context, CSR		Quantitative using questionnaire	A positive relationship between religions and CSR	
Xu and Ma (2022)	Christian, CSR	Upper Echelon theory	Quantitative using questionnaire	US managers who attend religious schools superior on CSR activities and performance than others	
Zaman et al. (2018)	Islam, CSR	Planned behavior theory Stakeholder theory	Quantitative using questionnaire	Islam has a positive influence on CSR	Cross-religion, cross countries study is recommended

**Note(s):** <sup>1</sup>TMT: Top Management Team

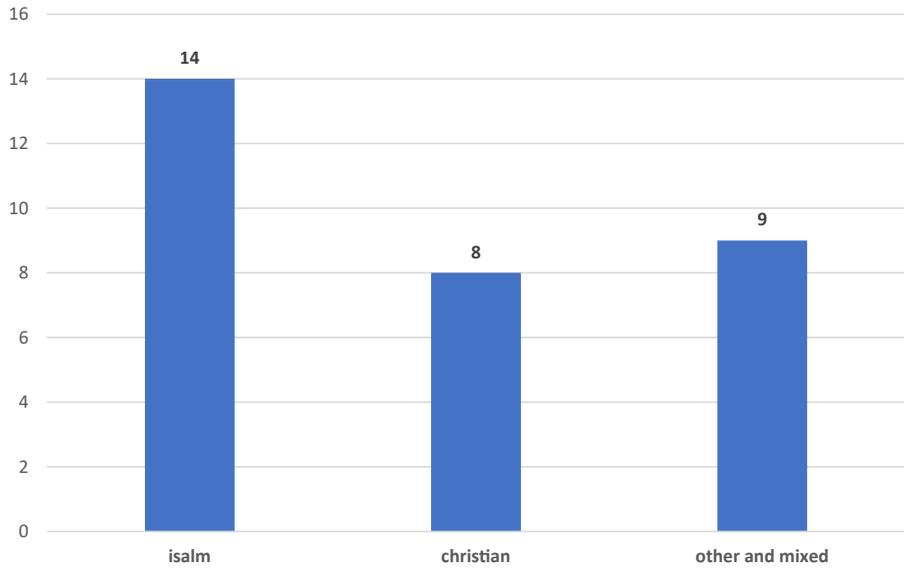
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Table 1.

## Conclusion

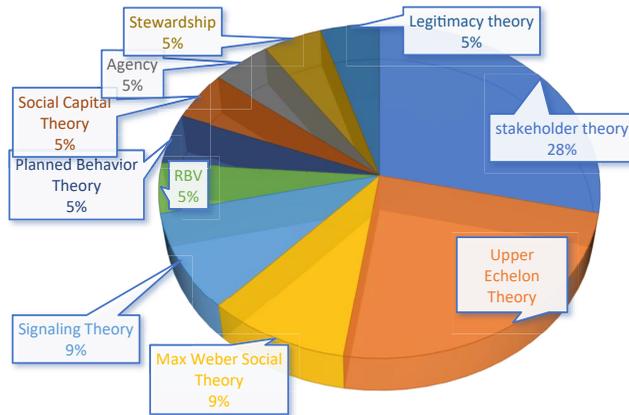
It can be concluded that there is a strong relationship between religion and CSR. However, the literature concerning religion and CSR is very limited compared to the extensive literature on CSR. Moreover, fewer articles focus on the cross-cultural/multi-context and multi-religion impact on CSR.

The dominant theories concerning religiosity and social responsibility are the Upper Echelon Theory of Hambrick and Mason (1984) and the Stakeholder Theory. Despite religiosity being a cultural value, there is very limited literature that addresses social theories like Max Weber's social theory.



**Figure 5.**  
Number of articles  
per religion

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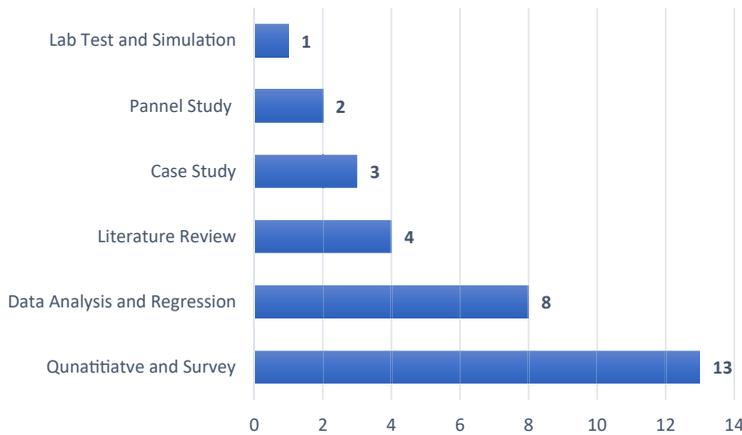


**Figure 6.**  
Theories statistics

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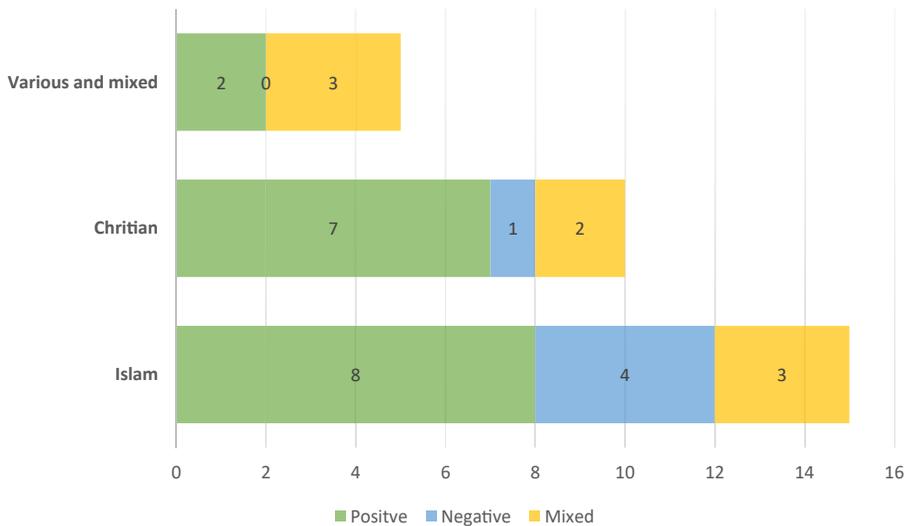
The positive relationship is associated with cross-sectional research design, while the negative relationship is associated with data analysis research design, particularly in the context of environmental CSR dimensions. Moreover, the negative relationship is reported in non-western cultures, where data disclosure may be questionable due to the working environment.

Systematic literature in the field of religiosity and CSR is very limited, highlighting the need for more systematic reviews to provide directions for future research in this field.



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Figure 7.  
Included articles vs.  
research design



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Figure 8.  
Summary of included  
records findings

Finally, there is only one article that attempted to shape a general framework, which could be further developed as a new theory regarding the Islam corporate social responsibility framework. This framework could serve as an extension of Max Weber's theory (Khurshid *et al.*, 2014).

### Recommendation and future work

It is recommended to conduct more empirical research using different research designs, such as panel studies, to address the ambiguity associated with cross-sectional and data analysis

research designs. Additionally, conducting a more systematic literature review in the field of CSR and religion is highly recommended.

Further testing of social theories regarding religion and CSR is recommended. Specifically, the Islamic CSR model proposed by [Khurshid et al. \(2014\)](#) can be further tested, refined and validated to generate a new theory. Moreover, conducting a systematic review of the literature focused on Islam and CSR is warranted, considering a significant portion of the included articles are related to Islam.

Finally, it is recommended to conduct more studies that examine the mediating effect of CSR between religiosity and performance, as well as the reverse relationship.

### Notes

1. UNIDO: United Nation Industrial Development Organization.
2. A well-known social scientist.

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