



HAL
open science

Do religiosity and ethical principles influence ethical decision-making in a multi-faith context? Evidence from India

Christopher Chan, Subramaniam Ananthram, Keyur Thaker, Yi Liu

► To cite this version:

Christopher Chan, Subramaniam Ananthram, Keyur Thaker, Yi Liu. Do religiosity and ethical principles influence ethical decision-making in a multi-faith context? Evidence from India. *Journal of Business Research*, 2022, 149, pp.772-785. 10.1016/j.jbusres.2022.05.065 . hal-03781058

HAL Id: hal-03781058

<https://hal.science/hal-03781058>

Submitted on 16 Nov 2022

HAL is a multi-disciplinary open access archive for the deposit and dissemination of scientific research documents, whether they are published or not. The documents may come from teaching and research institutions in France or abroad, or from public or private research centers.

L'archive ouverte pluridisciplinaire **HAL**, est destinée au dépôt et à la diffusion de documents scientifiques de niveau recherche, publiés ou non, émanant des établissements d'enseignement et de recherche français ou étrangers, des laboratoires publics ou privés.



Distributed under a Creative Commons Attribution - NonCommercial 4.0 International License

Do Religiosity and Ethical Principles Influence Ethical Decision-Making in a Multi-Faith Context? Evidence from India

Christopher Chan

York University
4700 Keele Street
Toronto, Ontario, M3J 1P3, Canada

Australian Catholic University
21 Berry Street
Sydney, New South Wales, 2060, Australia

Université de Rennes 1
11 rue Jean Macé, 35708, Rennes, France
Email: cristoph@yorku.ca

Subramaniam Ananthram

Curtin University
Kent Street, Perth, Western Australia, 6102, Australia
Email: S.Ananthram@curtin.edu.au

Keyur Thaker

Indian Institute of Management Indore
Prabandh Shikhar, Rau-Pithampur Road, Indore, Madhya Pradesh, 453556, India
Email: keyurt@iimidr.ac.in

Yi Liu*

Shandong University
72 Binhai Road, Jimo, Qingdao, Shandong, 266237, P.R. China
Telephone number: 008653258631806
Email: liuyi969@sdu.edu.cn

*Corresponding author

Acknowledgement: We thank the Indian Institute of Management Indore for their kind financial support for this project.

Manuscript for *Journal of Business Research* Special Issue “Managing the Indian Way: Past, Present, and Future”. Stream - What role do Indian philosophy and religions, and their fundamental tenets in the Indian sub-continent (Hinduism, Christianity, Islam, Buddhism, Sikhism, Jainism, and Zoroastrianism) play in shaping organizational and managerial behavior?

Christopher Chan has a PhD in Commerce from Murdoch University. He is an associate professor of human resource management at York University, honorary fellow at the Australian Catholic University, and visiting associate professor at Université de Rennes 1. He researches business ethics, work-life interfaces, and cross-cultural management.

Subramaniam Ananthram has a PhD in Commerce from Curtin University. He is an associate professor of international business at Curtin University's School of Management. He primarily researches multinational firms in the areas of frugal innovation, ethical decision making, and global mindsets.

Keyur Thaker has a PhD in Management from Hemchandracharya North Gujarat University. He is a professor in finance and accounting at the Indian Institute of Management Indore. He researches in the areas of corporate finance, project finance, management accounting and control, performance management and control systems.

Yi Liu has a PhD in Commerce from Curtin University. She is an associate professor of human resource management at Shandong University's School of Innovation and Entrepreneurship. Her research interests include business ethics, religion, emerging country multinationals, and knowledge management.

**Do Religiosity and Ethical Principles Influence Ethical Decision-Making in a Multi-faith
Context? Evidence from India**

ABSTRACT: Based on Hunt and Vitell's theory of ethics, using three vignettes, we tested intrinsic and extrinsic religiosities and five ethical principles (justice, deontology, relativism, egoism, and utilitarianism) in the ethical decision-making process of 232 Indian business professionals. Intrinsic religiosity is positively related to ethical recognition and intent and extrinsic religiosity is negatively related to ethical intent in the vignette concerning duty of care. Although intrinsic religiosity predicted justice, deontology and relativism in three vignettes, it is also positively related to utilitarianism in one vignette. Egoism is not related to intrinsic and extrinsic religiosities. Extrinsic religiosity is negatively related to justice (one vignette), deontology (two vignettes), relativism (two vignettes) and utilitarianism (one vignette). Moreover, the intrinsic religiosity-ethical recognition and extrinsic religiosity-ethical intent relationships are varyingly mediated by the ethical principles. We extend Hunt and Vitell's theory in a multi-faith context and our findings have implications for Indian business leaders and employees.

KEY WORDS: intrinsic religiosity, extrinsic religiosity, ethical recognition, ethical intent, compliance controls, multi-faith, India

Introduction

Although the link between religiosity and ethical decision-making has continued to attract a great deal of interest among business ethicists in recent decades (e.g., Ananthram & Chan 2016; Chantziaras, Dedoulis, Grougiou, & Leventis, 2020; Conroy & Emerson 2004; Harjoto & Rossi, 2019; Kennedy & Lawton 1998; Mukherjee, Kumar, Mukherjee, & Goyal, 2022; Richardson & Ariffin, 2019; Ward & King 2018), this interface stems back further in time and still attracts passionate debates. For example, this interface has been investigated from a Jewish, Christian, Islamic, Buddhist, Hindu, Jain, Sikh, and Zoroastrian perspectives in India and elsewhere (Chan & Ananthram 2019; Chatterjee & Pearson, 2000; Gopinath, 1998; Lippman 2008; Mea & Sims 2019). Scriptures from many, if not all, mainstream religious traditions often prescribe guidelines for acceptable and unacceptable behaviors, which are oftentimes congruent. Thus, the argument that religiosity informs and predicts ethical decision-making seems intuitive and several recent empirical studies have found a positive relationship (e.g., Graafland 2017; Gul & Ng 2018; Huang & Lu 2017). However, others have challenged this assumption (e.g., Hood, Spilka, Hunsberger, & Gorsuch 1996; Walker, Smither, & DeBode 2012).

Some researchers even argued that religiosity can potentially have a ‘darker’ side. For instance, while Chan-Serafin, Brief, and George (2014, p. 1596) acknowledged that “to assume, by neglect, that religion does not play a role in organizational life leaves us with an incomplete organization science”, they also cautioned about the potential for discrimination against out-groups. For the purpose of our research, religion is defined as “a system of belief that recognizes a divine power (or powers) as the creator and ruler of the universe” (Engelland, 2014, p. 2) and religious orientation is defined as “the method by which individuals approach their religious beliefs and practices” (Leach & Gore, 2017, p. 154). For the purpose of our study, we are concerned with

individuals' religious orientation or religiosity rather than which religion they practice. Additionally, Chen and Tang (2013) found that university students with an extrinsic religious orientation (i.e., those who use religion in a self-serving manner) were more Machiavellian and had unethical intentions compared to those with an intrinsic religiosity orientation (i.e., those who internalize and live their religion). Vitell, Keith, and Mathur (2011) found that business practitioners who held extrinsic religious orientation did not predict moral justification and those who held an intrinsic religiosity orientation were less likely to justify immoral behavior. Rest (1986) proposed that a moral action is preceded by an awareness or recognition of the ethical situation, deciding the moral action to make, and an intention to behave morally. In our case, we adopt Butterfield, Treviño and Weaver's (2000, p.982) definition of awareness as "a person's recognition that his/her potential decision or action could affect the interests, welfare, or expectations of the self or others in a fashion that may conflict with one or more ethical standards" and Martinov-Bennie and Mladenovic's (2015, p.191) definition of intent as the "prioritization of ethical values higher than other values (i.e., agreeing to perform chosen course of action)". The lack of consensus on the outcomes of religiosity has led us to question - how do intrinsic and extrinsic religiosities affect ethical recognition and intent under different contexts?

We situated our study in the Indian business context for several reasons. Despite rapid economic transformation since the 1990s (Gopinath, 1998), there is still a perception of widespread corruption. For example, the Corruption Perception Index compiled by Transparency International (2019) provided a score of 41 out of 100 (lower ranking denotes higher perception of corruption in the public sector) for India, which ranked 80th out of 198 countries and territories. Additionally, The World Bank (2018) also reported that 13.5% of the 296 people surveyed blamed corruption for the World Bank Group's reform failure or thwarting of efforts in India. Coupled with a highly

bureaucratic and politicized environment (Asher & Novosad, 2017; Hu, Cui & Aulakh, 2019; Puthusserry, Child & Rodrigues, 2014), Indian business professionals confront numerous ethical challenges in their daily activities (Mukherjee et al., 2022). Foreign high-tech firms (such as IBM, Cisco, and Microsoft) are reported to ethically lobby the Indian government via providing training and certification courses (Shirodkar and Mohr, 2015). Chan and Ananthram (2019), Ananthram and Chan (2016), and Dheer, Lenartowicz and Peterson (2015) concluded that religion impacted ethical decision-making despite individual's religious affiliation and argued for further religiosity-based studies to be situated in pluralistic and multi-faith societies like India. They demonstrated that the ethical teachings embedded within an individuals' religious identification - Hinduism, Islam, Christianity, Jainism, Sikhism and Zoroastrianism manifested similarly via ethical virtues in the workplace, which consequently translated into ethical decisions (Mukherjee et al., 2022). We take on these assumptions in the current study and, hence, do not distinguish between individuals' religious affiliations because they could have varying degrees of adherence to their faiths. Therefore, a more fruitful investigation is to examine the extent to which they internalize (i.e., intrinsic religiosity) or externalize (i.e., extrinsic religiosity) their faiths. These assumptions and research motivations provide a fascinating opportunity to explore the relationships between religious orientations, ethical recognition and ethical intent as well as the relevance of various ethical principles in a multi-faith Indian business context (Mukherjee et al., 2022; Srinivasan, 2011).

Our study contributes to the business ethics literature in multi-faith contexts such as India in several ways. First, we empirically examined whether intrinsic and extrinsic religiosities played similar or different roles in predicting ethical recognition and ethical intent by using three vignettes as proxies for three different ethical contexts - utilitarianism, duty of care, and bribery. Given the

lack of consensus in the literature on how religiosity influences ethical recognition and intent, the three ethical contexts would provide a more nuanced examination of how well the Hunt and Vitell's (2006, 2015) model explains this specific part of the ethical decision-making process. Second, we seek to understand whether intrinsic and extrinsic religiosities elicit certain operating ethical principles (justice, deontology, relativism, egoism, and utilitarianism) and which ethical principles mediate the relationships between religious orientations and ethical behavior (which is proxied by ethical recognition and ethical intent). Finally, our effort contributes to the Hunt and Vitell's (1986, 1993, 2006) theory of ethics, widely studied in the marketing context, but not in the wider business contexts, by situating it within the multi-faith Indian business context to investigate the impact of religiosity on ethical principles and ethical decision-making.

Theoretical Background

There have been numerous past attempts to understand business ethics and the ethical decision-making process. For example, Friedman's (1970) advanced shareholder theory, which basically postulates that a firm's only responsibility is to maximize profits for its shareholders. This limited view gave rise to stakeholder theory, which argues that a business needs to consider the impacts of its decision on other stakeholders (Sundheim & Starr, 2020). Other theories of ethics began to develop independently, such as deontology, utilitarianism, rights, virtues, and justice. According to deontology, a behavior is *ipso facto* right or wrong based on a duty or obligation to perform certain moral actions (Kant, 1785/1993). Mill (1863) criticized Kantian ethics for its lack of specificity and lack of consideration for the masses (or utilitarian principles). In spite of utilitarianism's popularity, critics suggest that it is sometimes difficult to assign values to costs and benefits as well as its focus on maximizing utility at the expense of minority groups (Rawls,

1999). Virtue ethics seek to differ from deontology and consequentialism by focusing on the ‘Golden Mean’ by avoiding excesses and deficiencies; for example, developing courage instead of rashness (an excess) and cowardice (a deficiency). However, some moral philosophers argue that virtues are culturally contextual, subject to change over time, and lack prescriptive utility, which prompted DeTienne, Ellertson, Ingerson and Dudley (2021, p. 444) to suggest that “... more empirical evidence and better theories and models are needed to show how a person develops moral identity and moral character”. Additionally, individuals rarely assess ethical dilemmas in a silo. Thus, Hunt and Vitell (1986, 1993) developed an ethical decision-making process model that integrates the effects of environmental and personal factors on how ethical dilemmas are perceived, the deontological and teleological evaluations, ethical intentions, and behavior.

The Hunt and Vitell’s (1986, 1993, 2006) theory of ethics provides researchers with a framework for testing the ethical decision-making process. In the first stage, they postulated environmental factors as antecedents of this process, which include cultural factors (e.g., religion, legal system, and political system), professional factors (e.g., informal norms, formal codes, and code enforcement), industry factors (e.g., informal norms, formal codes, and code enforcement), organizational factors (e.g., informal norms, formal codes, and code enforcement), and personal characteristics (e.g., religion, personal values, beliefs, moral character, cognitive moral development, and ethical sensitivity). These various environmental and personal factors are thought to shape individuals’ moral maturity, where they are better able to perceive ethical problems when they are faced with them, identify the different alternative courses of action, and understand the corresponding consequences of their decisions in the second stage. In the third stage, individuals would either adopt a deontological or teleological approach or a combination to evaluate the issues. In brief, the deontological approach states that an action is right or wrong and

the teleological approach considers the overall effects. While absolutists tend to favor a deontological approach, where actions are considered moral or immoral regardless of the consequences, exceptionists tend to endorse a teleological approach, where the morality of an action depends on the consequences it produces (Brunk, 2010; Forsyth, 1980). In this third stage, individuals also consider how the different consequences affect different stakeholders and how important are these stakeholders to the decision-makers. Next, in the fourth stage, individuals may evaluate those choices through deontological and teleological lenses before arriving at ethical judgments. In the fifth stage, individuals begin to develop certain intentions on how they ought to behave in order to deal with the ethical dilemma. In the final stage, the intention turns into behavior, and it is important to note that an intention to behave (un)ethically does not always equate to behavior as a person might choose to act out on what is intended or decide on an alternative course of action. The model also considers 'action control' (where the individual has control over the enactment of an intention) and 'situation constraints' (where the context might result in an individual's behavior being incongruent with the ethical judgment and intention). For a comprehensive review of this model, please see Hunt and Vitell (2006). Although the Hunt and Vitell's framework provides researchers with multifaceted opportunities to assess the ethical decision-making process, studies that have applied the framework are still largely confined to marketing ethics and the current study extends this framework to the multi-faith Indian business context.

As indicated in the Hunt and Vitell's theory of ethics, religion plays an important role in how individuals assess different ethical situations and has the potential to influence behavior. Allport and Ross's (1967) religious orientation scale, which includes intrinsic and extrinsic dimensions to religiosity, provides researchers with an opportunity to study the effects of

religiosity on the ethical decision-making process. Individuals with an intrinsic religiosity orientation are thought to be living their religions, such as gaining knowledge and orientating their lives to the tenets. Those with an extrinsic religiosity orientation are thought to be using religion for self-serving purposes, such as networking, friendship, and finding solace. In other words, intrinsically oriented individuals treat religion as an end and extrinsically oriented individuals treat religion in terms of its utility. Individuals' identification with a particular religion (e.g., Hinduism, Islam, Buddhism etc.) is different to their intrinsic and extrinsic orientations, and members of a particular religion could potentially possess both orientations concurrently (Allport & Ross, 1967).

As explained earlier, Hunt and Vitell's (2006) model postulates that religiosity influences behavior via a series of stages. However, the model ignores the possibility that religiosity might affect ethical recognition and intent directly. Past decade of research has shown that intrinsic rather than extrinsic religiosity sensitizes individuals' recognition of ethical issues and may influence their intentions. For example, Gul and Ng (2018) found that auditors' and auditees' intrinsic religiosity is associated with low audit fees because of their awareness of the consequences of any misbehavior. Putrevu and Swimberhhek (2013) found that high level of intrinsic religiosity influenced consumers' judgment of sexual appeals in advertisements and their intention to purchase the products negatively and extrinsically religious consumers were less influenced. Other studies have also shown that consumers, students, and business professionals who are intrinsically religious are less willing to engage in unethical behavior than those who are extrinsically religious (Chen & Tang, 2013; Hunt & Vitell, 2006; Vitell, Bing, Davison, Ammeter, Garner, & Novicevic, 2009; Vitell, 2009; Walker et al., 2012). However, Mazereeuw-van der Duijn Schouten, Graafland, and Kaptein (2014) found that intrinsic religiosity negatively influenced executives' attitude towards the financial responsibility aspect of corporate social responsibility (CSR), which was

attributed to the teachings in various religions to transcend monetary concerns. Mazereeuw-van der Duijn Schouten et al. (2014) also found that intrinsic religiosity was positively related to attitude towards the ethical responsibility aspect of CSR because of the desire 'to do good' over engaging in questionable practices. Extrinsic religiosity had a positive influence on attitude towards the philanthropic responsibility aspect of CSR, which could be explained by the high visibility nature of philanthropy and the visibility in social interaction in religious institutions desired by the extrinsically religious individuals. They also rationalized intrinsic and extrinsic religiosities' lack of influence on attitude towards the legal responsibility aspect of CSR to the need to comply with legal requirements regardless of one's religiosity. These findings suggest that the two religiosities' influences are context specific, which may or may not elicit ethical recognition and ethical intent. Furthermore, Vitell et al. (2011) did not find any evidence to support that extrinsically religious individuals would rationalize and justify unethical behavior, but did not explain the lack of significant relationship between extrinsic religiosity and moral justification. Weaver and Agle (2002) reasoned that because there is no substitute for religion for intrinsically religious individuals, as it is the case for extrinsically religious individuals, the former is expected to behave consistently with their religious conviction while the latter would have no issue trading social status and affiliation in different contexts. Hence, since individuals with intrinsic religiosity have a heightened sense of their respective religions, they would likely be more sensitive to ethical issues, easily recognize them, and would intend to behave in a way that is consistent with their beliefs. Individuals with an extrinsic religiosity approach their respective religions instrumentally and might place their personal benefits over ethical decision-making when engaging in ethically gray situations. Therefore, we expect:

Hypothesis 1a. Intrinsic religiosity is positively associated with ethical recognition.

Hypothesis 1b. Extrinsic religiosity is negatively associated with ethical recognition.

Hypothesis 1c. Intrinsic religiosity is positively associated with ethical intent.

Hypothesis 1d. Extrinsic religiosity is negatively associated with ethical intent.

The deontological and teleological perspectives, which are in the third and fourth stages of Hunt and Vitell's (2006, 2015) model, offer some insights into how ethical decisions are made. In deontological ethics, an action is judged to be good or bad based on the fulfilment of duties (Kantian ethics) regardless of the consequences (Everett, Pizarro, & Crockett, 2016). Whether it is equitable distribution of resources, fairness, punishment, reparation or social justice, the theory of justice is primarily concerned with the consequences of an action and how individuals are affected (Rawls, 1999). Relativism is rooted in the belief that there is no universal and absolute truth because judgment about the rightness and wrongness of an action depends on numerous underpinnings such as culture, education, social class, religion and so forth (Rachels & Rachels, 1993; Sturgeon, 2009). Egoism, as a theory of ethics, posits that individuals should behave according to their self-interests, but this does not mean that ethical egoism endorses harmful consequences to others (Kahane et al., 2018). Utilitarianism essentially considers an action as good if it maximizes the utility for the maximum number of people (Bentham, 1983; Mill, 1863). It should be noted that there are many 'shades' within these deontological and teleological perspectives that are beyond the scope of this paper.

According to Reidenbach and Robin (1990), it is possible for religious individuals to consider and apply multiple justifications when making ethical judgments. For example, fulfilling one's duties as commanded by God or a higher being is normally considered to be good (divine command theory) (Barak-Corren & Bazerman, 2017). Divine command theory is also relevant to

the theory of justice for religious individuals who adhere to certain commandments that call for equitable and fair treatment of one another e.g., the Golden Rule (Piazza & Landy, 2013). Highly religious individuals may abhor certain actions and, therefore, would find alternative actions (relativism) that are incompatible to their religious convictions to be unacceptable (Chowdhury, 2018). Yet, Alleyne and Persaud (2012) found that students in Barbados who were more religious endorsed principles of relativism more than those who were non-religious. Individuals whose religious traditions emphasize the importance of selflessness could be expected to less egoistic (Clark & Dawson, 1996). The extent to which utilitarianism produces a utility that is in conformity to the will of God or a higher being might appeal to theological utilitarians, but when confronted with moral issues, religious individuals have been found to resist utilitarianism (Piazza & Landy, 2013). While there are no empirical studies testing the relationships between extrinsic religiosity and ethical principles, our expectation is that because extrinsic religiosity is self-serving (Chen & Tang, 2013; Vitell et al., 2011), individuals are less likely to be influenced by divine command theory and, thus, would be less likely to result in decreased use of justice, deontology, and utilitarianism. However, they would be more likely to utilize relativism because of a loose adherence to religious doctrines and emphasize on egoism because it is primarily about satisfying their self-interests. Hence, we postulate:

Hypothesis 2a. Intrinsic religiosity is positively associated with the ethical principles of justice, deontology, and utilitarianism and negatively associated with relativism and egoism.

Hypothesis 2b. Extrinsic religiosity is negatively associated with the ethical principles of justice, deontology, and utilitarianism and positively related to relativism and egoism.

Based on Hunt and Vitell's (1986, 1993, 2006) theory of ethics, religion influences how individuals assess ethical issues, which in turn affect their behavior. Although deontologists and teleologists disagree on the criteria for judging ethical issues, both groups agree that individuals must be aware of ethical issues (ethical recognition) at hand and be motivated to act (ethical intent) (Brady & Hart, 2007; Mill, 1863). Thus, intrinsic and extrinsic religiosities have potential to evoke certain ethical principles, which in turn would influence individuals' ethical recognition and ethical intent, as Hunt and Vitell (2015) suggested in stages 4 and 5 of their model. For example, justice, deontology and utilitarianism could increase sensitivity toward ethical issues (Holyoak & Powell, 2016; Zoghbi-manrique-de-lara & Gerra-baez, 2016), and relativism and egoism could dampen that sensitivity because assessments are based on how different options might benefit the individuals personally (Rodgers, Söderbom, & Guiral, 2015). However, those relationships might be more nuanced than they appear to be. For example, Manly, Leonard, and Riemenschneider (2015) found that while relativism raised awareness of students' perception of respect and responsibility, egoism did not significantly influence their ethical awareness and utilitarianism was only relevant in one of the vignettes.

In Reynolds' (2006) study, utilitarianists were sensitive to harm as a moral issue, but they also did not perceive behavioral violations as moral issues. Nevertheless, we expect that religiosity will influence certain ethical principles, which would influence individuals' ethical recognition and ethical intent. Given that individuals' religiosities influence their deontological and teleological norms, those who are intrinsically religious might be driven by universal moral principles (such as justice, deontology, and utilitarianism) and extrinsically religious individuals might place more emphases on relativism and egoism (Hunt & Vitell, 1993, 2006). We rationalize that because certain moral principles are part of intrinsically religious individuals' belief systems,

those principles are not (or are less) negotiable, and they are more likely to see ethically questionable actions as wrong. However, since the primary drivers for extrinsically religious individuals are comfort, social and/or status symbols in religious participation, they may be more open to justify and contextualize ethical issues (Vitell et al., 2009). Therefore, we propose:

Hypothesis 3a. The ethical principles of justice, deontology, relativism, egoism, and utilitarianism mediate the relationship between intrinsic religiosity and ethical recognition.

Hypothesis 3b. The ethical principles of justice, deontology, relativism, egoism, and utilitarianism mediate the relationship between extrinsic religiosity and ethical recognition.

Hypothesis 3c. The ethical principles of justice, deontology, relativism, egoism, and utilitarianism mediate the relationship between intrinsic religiosity and ethical intent.

Hypothesis 3d. The ethical principles of justice, deontology, relativism, egoism, and utilitarianism mediate the relationship between extrinsic religiosity and ethical intent.

The hypotheses are depicted in Figure 1 below.

Figure 1 here

Method

Procedure and Sample

We collected the data from India through a combination of online and paper surveys. A total of 2348 corporate executives received email invitations to an online form, followed by two reminders.

We administered paper questionnaires across different executive programs conducted at the Indian

Institute of Management in Indore and Mumbai campuses from December 2016 to May 2017. Participation was voluntary and we informed everyone that there were no right or wrong answers. Additionally, we guaranteed anonymity and confidentiality to the respondents. Moreover, we did not include questions that asked individuals to identify the religion they identified with because of the different degrees of how people internalize or externalize religions (Allport & Ross, 1967). While the response rate for online survey was less than 1%, the paper format had a response rate of about 55%. Overall, the efforts yielded a total of 232 usable responses. Low response rates are common in an Asian context (Ananthram & Chan, 2016). We considered early respondents as those who completed the questionnaire before the deadline and late respondents as those who completed the questionnaire after a two-week extension. An independent samples t-test comparison of the early and late respondents did not reveal any significant difference in responses at the variables level and, thus, ruled out any potential nonresponse bias (Armstrong & Overton, 1977).

The average age was 40.64 years old. Males made up 90.9% of the sample. The participants had an average of 17.39 years of working experience. In terms of educational level, 0.4% had a high school qualification, 0.4% had a diploma, 51.3% had a bachelor's degree, 44.8% had a master's degree, and 3.1% had a doctorate degree. Finally, they came from a variety of industry backgrounds, such as retail – 3.4%, manufacturing – 18.1%, banking – 7.3%, information technology – 8.6%, health care – 2.6%, real estate – 0.9%, government – 16.4%, fast food – 2.6%, self-employed – 1.7%, accounting – 0.4%, energy – 20.7%, media – 0.4%, telecommunication – 0.9%, transportation – 0.9%, education – 2.2%, and others – 12.9%.

Measures

Religious orientation was measured with the 14-item religious orientation scale (Allport & Ross, 1967). Intrinsic religiosity (8 items) is operationalized as an orientation where individuals internalize their religions, and their religious convictions are in congruence with their behavior (Allport & Ross, 1967). In contrast, extrinsic religiosity (6 items) is operationalized as an orientation where individuals utilize religion in an instrumental and utilitarian manner to serve their personal needs (Allport & Ross, 1967). Example items for intrinsic and extrinsic religiosity include “I enjoy reading about my religion” and “I go to religious service because it helps me to make friends.” Participants scored the items on a seven-point scale (1 = strongly disagree to 7 = strongly agree). The Cronbach’s alphas were .86 for intrinsic religiosity and .80 for extrinsic religiosity.

Three vignettes (see Appendix) used by previous researchers were employed. Vignette A (adopted from Valentine & Hollingworth, 2012) primarily deals with the concept of utilitarianism (i.e., firing two staff members for efficiency improvement) and it touches on personal interest as well. Vignette B (adopted from Shawver & Sennetti, 2009) is concerned with the duty of care and alludes to potential health and safety issues. Vignette C (adopted from Kujala, 2001) touches on the issue of bribery. These vignettes were deliberately chosen because they emphasized different ethical issues commonly faced by businesspeople. Participants evaluated all vignettes with a 13-item multidimensional ethics and seven-point scale developed by Reidenbach and Robin (1990). The first question asks the respondents to indicate the extent to which they agree whether the vignette involves an ethical issue. The responses range from ‘completely disagree it involves an ethical issue’ (1) to ‘completely agree it involves an ethical issue’ (7). The remaining 12 items are concerned with moral judgments related to the vignettes. Justice is measured with ‘fair’ (1) to ‘unfair’ (7) and ‘just’ (1) to ‘unjust’ (7). Deontology is measured with ‘morally right’ (1) to ‘not

morally right' (7), 'does not violate an unspoken promise (1) to 'violates an unspoken promise' (7), and 'does not violate an unwritten contract' to 'violates an unwritten contract' (7). Relativism is measured with 'acceptable to my family' (1) to 'not acceptable to my family' (7), 'traditionally acceptable' (1) to 'traditionally unacceptable' (7), and 'culturally acceptable' (1) to 'culturally unacceptable' (7). Egoism is measured with 'self-promoting for the manager' (1) to 'not self-promoting to the manager' (7) and 'personally satisfying for the manager' (1) to 'not personally satisfying for the manager' (7). Utilitarianism is measured with 'produces the greatest utility' (1) to 'produces the least utility' (7) and 'maximizes benefits while minimizes harm' (1) to 'minimizes benefits while maximizes harm' (7). The Cronbach's alphas ranged from .74 to .97 which were deemed acceptable.

Extant studies show that personal characteristics have potential to influence ethicality (e.g., Chen & Tang, 2013; Walker et al., 2012). Thus, we included age, gender, years of work experience, education level, and industry type as controls. Age was measured in number of years. Males were assigned 0 and females as 1. Overall working experience was measured in number of years. Educational level included high school, diploma, bachelor's degree, master's degree, and doctorate. Type of industry included retail, manufacturing, banking, information technology, health care, real estate, travel, government, fast food, self-employed, accounting, energy, media, telecommunication, transportation, education, and other. Given that a majority (99%) of the respondents did not wish to reveal their income level, we could not include it as a control.

Finally, many recent studies have called for the inclusion of a social desirability scale, especially for sensitive topics such as business ethics, as a control variable (Lawrence & Kacmar, 2017; Ward & King, 2018). Social desirability was measured with a shortened 10-item Marlowe-Crowne social desirability scale (Strahan & Gerbasi, 1972). An example item is "I'm always

willing to admit it when I make a mistake.” Participants scored the items on a seven-point scale (1 = strongly disagree to 7 = strongly agree). The Cronbach’s alpha was .71.

Psychometric Assessments

Scale reliabilities were assessed using SPSS 21. All measures had Cronbach’s alphas of above .70, indicating adequate reliabilities (Cronbach, 1951; Nunnally, 1978).

The confirmatory factor structures were assessed using AMOS 21. Several models for the three vignettes were examined. First, we tested the first-order factor with intrinsic and extrinsic religiosities, five ethical principles, social desirability, ethical recognition, and ethical intention. Next, we tested an alternative model with a second-order factor for intrinsic and extrinsic religiosities as well as a second-order factor for the five ethical principles. Finally, we conducted the common latent factor test to detect the presence of common method variance (Podsakoff, MacKenzie, Lee, & Podsakoff, 2003). Table 1 presents the results of the confirmatory factor analysis (CFA) results, which show that the default model has the best fit and there is no presence of common method variance.

Insert Table 1 about here

Results

Descriptive Statistics

Table 2 presents the means, standard deviations, correlation coefficients and Cronbach's alphas of the variables examined in this study. Although intrinsic religiosity is not significantly related to ethical recognition, it is positively related to ethical intent in all three vignettes. Also, intrinsic religiosity is positively related to justice, deontology, and relativism, but not egoism and utilitarianism. Extrinsic religiosity is not significantly related to ethical recognition, ethical intent, and the five ethical principles.

Social desirability is significantly related to ethical recognition ($r = .14, p < .05$ for Vignette C only) and ethical intent ($r = .16, p < .05$ for Vignette A, $r = .25, p < .001$ for Vignette B, and $r = .28, p < .001$ for Vignette C). While these significant findings might be a concern, previous studies that included social desirability as a control have also found it to be related to several examined variables (e.g., Bateman, Valentine, & Rittenburg, 2013; Valentine & Hollingworth, 2012; Valentine, Nam, Hollingworth, & Hall, 2014).

Insert Table 2 about here

In order to assess the presence of multicollinearity, variance inflation factor (VIF) is computed. Given that the VIFs for all the models are below five, multicollinearity is not considered to be a problem (Hair, Black, Babin, & Anderson, 2019).

Path analysis (AMOS 21) was used to test the hypotheses for each vignette. Path analysis can analyze all the variables in a model simultaneously and is suitable for relatively smaller samples in comparison to structural equation modeling, which requires larger samples to reduce the bias-variance trade-off (Hair et al., 2019; Savalei, 2019). First, we tested the direct relationships for the three vignettes together with the control variables. Next, the ethical principles were tested

one-by-one to determine clearly whether the two religiosities were related to the ethical principles and which one of the ethical principles mediated the relationships between religiosities and ethical decision-making (i.e., ethical recognition and ethical intent).

Path Results for Vignette A

Table 3 provides the path analysis results for Vignette A. Intrinsic and extrinsic religiosities are not significantly related to ethical recognition and ethical intent. Thus, hypotheses 1a-1d are not supported. Intrinsic religiosity is only positively related to justice, deontology, and relativism, but not egoism and utilitarianism. Extrinsic religiosity is negatively related to relativism, but not justice, deontology, egoism, and utilitarianism. Thus, hypotheses 2a and 2b are partially supported. Justice, deontology, and relativism (but not egoism and utilitarianism) mediated the intrinsic religiosity-ethical recognition relationship. Relativism (but not justice, deontology, egoism, and utilitarianism) mediated the extrinsic religiosity-ethical recognition relationship. Justice, deontology, and relativism (but not egoism and utilitarianism) mediated the intrinsic religiosity-ethical intent relationship. Relativism (but not justice, deontology, egoism, and utilitarianism) mediated the extrinsic religiosity-ethical intent relationship. As MacKinnon, Fairchild, and Fritz (2007, p. 602) noted, “Although knowledge of the significance of the relation of X to Y is important for the interpretation of results, there are several examples in which an overall X to Y relation may be non-significant, yet mediation exists”, and they pointed out that such an inconsistent mediation may exist in situations where there are multiple mediators with different signs. Thus, we tested the mediators individually to avoid this issue. Thus, hypotheses 3a-3d are partially supported.

Insert Table 3 about here

Path Results for Vignette B

Table 4 provides the path analysis results for Vignette B. Intrinsic religiosity is positively related to ethical recognition, but extrinsic religiosity is not significantly related to ethical recognition. Intrinsic religiosity is positively related to ethical intent and extrinsic religiosity is negatively related to ethical intent. Thus, hypotheses 1a, 1c, and 1d, but not 1b, are supported. Intrinsic religiosity is positively related to justice, deontology, relativism, and utilitarianism, but not egoism. Extrinsic religiosity is negatively related to deontology, relativism, and utilitarianism, but not justice and egoism. Thus, hypotheses 2a and 2b are partially supported. Justice, deontology, relativism and utilitarianism (but not egoism) mediated the intrinsic religiosity-ethical recognition relationships. Deontology, relativism, and utilitarianism (but not justice and egoism) mediated the extrinsic religiosity-ethical recognition relationship. Justice, deontology, relativism, and utilitarianism (but not egoism) mediated the intrinsic religiosity-ethical intent relationship. Deontology, relativism, and utilitarianism (but not justice and egoism) mediated the extrinsic religiosity-ethical intent relationship. Thus, hypotheses 3a-3d are partially supported.

Insert Table 4 about here

Path Results for Vignette C

Table 5 provides the path analysis results for Vignette C. Intrinsic and extrinsic religiosities are not significantly related to ethical recognition and ethical intent. Thus, hypotheses 1a-1d are not supported. Intrinsic religiosity is positively related to justice, deontology, and relativism, but not egoism and utilitarianism. Extrinsic religiosity is negatively related to justice and deontology, but not relativism, egoism, and utilitarianism. Thus, hypotheses 2a and 2b are partially supported. Justice, deontology, and relativism (but not egoism and utilitarianism) mediated the intrinsic religiosity-ethical recognition relationship. Justice and deontology (but not relativism, egoism, and utilitarianism) mediated the extrinsic religiosity-ethical recognition relationship. Justice, deontology, and relativism (but not egoism and utilitarianism) mediated the intrinsic religiosity-ethical intent relationship. Justice and deontology (but not relativism, egoism, and utilitarianism) mediated the extrinsic religiosity-ethical intent relationship. Thus, hypotheses 3a-3d are partially supported.

Insert Table 5 about here

Discussion

We examined the Hunt and Vitell's (1986, 1993, 2006) theory of ethics and tested religiosity as a factor that influenced the ethical decision-making process in the Indian business context. Furthermore, we explored the mediating effects of five ethical principles (i.e., justice, deontology, relativism, egoism, and utilitarianism) on the relationships between religiosity (intrinsic and extrinsic) and ethical recognition and intent. Finally, we tested the consistencies of those relationships in different contexts depicted in three vignettes, which involved issues around

utilitarianism, duty of care, and bribery. While there are a few similarities in the relationships across the vignettes, there are also several salient differences, which suggest that the theory of ethics is context based (i.e., there are differences depending on the ethical issue at hand). The findings are synthesized and discussed next, followed by a delineation of the theoretical contributions and practical implications.

Religiosity seems to play a significant role within the context of an egoistic decision-making, but not in other contexts. For example, while there is a positive relationship between intrinsic religiosity and ethical recognition for Vignette B, this relationship is non-significant for Vignettes A and C. Individuals who are intrinsically religious also intend to behave more ethically when confronted with the scenario described in Vignette B, but not Vignettes A and C. Since Vignette B is concerned with duty of care and insufficient product testing to meet government guidelines, our findings show that intrinsically religious individuals tend to apply the deontological norms in assessing the ethical dilemma presented and is consistent with Hunt and Vitell's (1986, 1993, 2006) model. However, those who are extrinsically religious did not recognize the ethical problems in all three scenarios and would even intend to behave less ethically when confronted with the scenario described in Vignette B. Previous studies suggest that religiosity reduces self-focus and those who are less religious would tend to favor morally questionable advertising (Ariffin, Ismail, & Shah, 2016). The lack of significant findings for Vignette A may be due to the participants' acceptance of the firing two employees for the sake of the rest of the organization as normal business practice. Also, in Vignette C, the participants might have rationalized the overcharging of an order at the request of a client as a non-ethical issue since it involved a win-win for both parties. Religiosity also influences some of the ethical principles that are applied to assess ethical problems. An interesting observation is that intrinsic religiosity increases the

research participants' sense of justice, deontology, and relativity in all three vignettes. The consistency for justice and deontology is not surprising as numerous religions focus on treating others with fairness and prescribe what are acceptable and unacceptable behaviors. Also, various religions focus on the relational aspects in human interactions, how people should treat one another, which extends to duty of care for others who might be affected by one's decisions. For example, the tenets of Hinduism, Islam, Buddhism, Jainism, and Christianity touch on the social and legal systems of settling disputes, workers' compensation, customer relationships, and how profits are made (Chan & Ananthram, 2019; Sidani & Al Ariss, 2015). Given the way that relativism was measured (higher level denotes that the respondents found the actions depicted in the scenarios unacceptable), the positive relationship between intrinsic religiosity and relativism suggested lower level of moral relativism. Previous studies (e.g., Arli & Pekerti, 2017; Chowdhury, 2018) have shown that intrinsically religious individuals tend to apply moral absolutism rather than relativism when judging ethical problems. The lack of significant relationship between intrinsic religiosity and egoism may be attributed to egoism being morally neutral, where it is seen as an impetus for action rather than something that is morally reprehensible as in the case of malice (Köllen, 2016). In addition, intrinsic religiosity is positively related to utilitarianism in Vignette B only. It is important to note that the way utilitarianism is measured, a lower score suggests higher utility and a higher score suggests lower utility. Intrinsically religious individuals are uncomfortable in proceeding with the sales of the new appliance because sufficient safety guidelines are not met even though the product is unlikely to pose any danger. However, intrinsically religious individuals did not apply utilitarianism in assessing Vignettes A and C. As discussed earlier, the participants might perceive the utility of saving the rest of the organization

by firing two individuals and the non-existent risk of getting caught in a bribery to be ‘normal’ business practices that are unconnected to business ethics.

Extrinsic religiosity is negatively related to justice (in Vignette C), deontology (in Vignettes B and C), relativism (in Vignettes A and B), and utilitarianism (in Vignette B). At the general level, extrinsically religious individuals were less likely to apply various ethical principles when assessing ethical problems. At a more nuanced level, extrinsically religious individuals had lower principles of justice when the decision involved bribery, but when the decision involved a utilitarian and duty of care approaches, extrinsic religiosity played a non-significant role. Extrinsically religious individuals also interpreted the ethical problems as morally acceptable when the decisions concerned duty of care as well as bribery. A probable explanation for these findings is that the primary concern for extrinsically religious individuals is social interaction in their religious institutions and seeking instrumental support for themselves, which contrast with deontology where duties and obligations are directed at others. The acceptance of ethically questionable actions (relativism) in the utilitarian and duty of care scenarios, but not in the bribery scenario suggests that certain contexts result in a diminished application of ethical principles by extrinsically religious individuals. As mentioned earlier, Köllen (2016) argued that egoism is morally neutral and may explain why extrinsic religiosity is not significantly related to egoism. The negative relationship between extrinsic religiosity and utilitarianism for Vignette B suggests that the extrinsically religious participants were in favor of violation of the duty of care in order to maximize utility. These findings suggest that although extrinsic religiosity is negatively associated with certain ethical principles, the relationships are nuanced and depend on the contexts.

Justice, deontology, and relativism mediated the intrinsic religiosity and ethical recognition relationship and intrinsic religiosity and ethical intent relationship consistently across the three

vignettes. In addition, utilitarianism mediated the intrinsic religiosity and ethical recognition relationship, and intrinsic religiosity and ethical intent relationship for Vignette B only. Vignette A deals with utilitarianism involving employees. While Vignette B deals with duty of care involving customers who are end users, Vignette C deals with the case of bribery involving a customer who is an intermediary. It may be the case that the respondents were aware that a potential negative effect on the end users might be detrimental to their businesses while in the cases of Vignettes A and C, there is no immediate negative effect on them personally and their businesses. These findings highlight the importance of these ethical principles in explaining how intrinsically religious individuals recognize ethical issues and increase their intention to behave ethically.

However, when it comes to the extrinsic religiosity and ethical recognition relationship, and extrinsic religiosity and ethical intent relationship, the mediation effects are inconsistent across the three vignettes. For example, the positive indirect effect for extrinsic religiosity \rightarrow justice \rightarrow ethical recognition and negative indirect effect for extrinsic religiosity \rightarrow justice \rightarrow ethical intent indicate that justice may act as a ‘double edge sword’ as it promoted greater ethical awareness, but also reduced the intent to behave ethically when confronted with the scenario involving bribery (Vignette C). Justice may help extrinsically religious individuals to recognize the ethical dilemma but given that the cost of getting caught is less than the potential benefit for the individuals and their businesses, they might see no issue with bribing the foreign managing director. Surprisingly, for extrinsically religious individuals, deontology had no significant effect on ethical recognition nor ethical intent for the scenario involving a utilitarian decision (Vignette A). Within the context of duty of care (Vignette B), deontology reduces extrinsically religious individuals’ ethical recognition and ethical intent. Even more surprisingly, within the bribery context (Vignette C),

deontology increases extrinsically religious individuals' ethical recognition and reduces their intent to behave ethically. Given that deontological norms are interwoven with religious teachings, these findings show that those who are extrinsically religious are not guided by their religiosities and might have decided based on which outcome might benefit them and their organizations. Given that a lower score for relativism denotes higher relativism (where the respondents would perceive that the action is acceptable to their family members, tradition, and culture) and a higher score indicates the opposite, intrinsically religious individuals find it morally reprehensible to engage in the ethically questionable behaviors in all three vignettes. However, extrinsically religious individuals are less guided by their religiosities and, thus, relativism would reduce their abilities to recognize the dilemmas and intention to behave ethically (in Vignettes A and B) and has no significant effect in Vignette C. Egoism failed to mediate any relationship across the three vignettes and this may be due to egoism being a morally neutral principle (Köllen, 2016). Utilitarianism lowered extrinsically religious individuals' ethical recognition and ethical intent for Vignette B. Since Vignette B deals with a duty of care to the customers, it may be the case that extrinsically religious individuals are concerned about maximizing the sale of appliances than the potential problems that might or might not manifest. Although some of these ethical principles (such as justice and deontology) might be helpful in promoting ethical outcomes when considered in isolation, our findings challenge a universal acceptance that they are always useful in all contexts. Specifically, our study challenges the notion that religiosity will lead to ethical recognition and intent in every situation as it is outlined in Hunt and Vitell's (2006) model. While it is important to distinguish between intrinsic and extrinsic religiosities, how individuals apply the ethical principles are also crucial. Thus, the ethical decision-making process is far more complex and nuanced.

Theoretical and Methodological Contributions

We contribute to theory in three ways. Firstly, we extend Hunt and Vitell's (1986, 1993, 2006) theory of ethics to religiosity. This theory has mainly been applied in a marketing context to date. However, we explain its relevance in a novel context where we study intrinsic and extrinsic religiosity and their linkages with ethical principles and ethical decision-making. In doing so, we provide fine-grained insights into the relationships between religiosity, ethical principles, ethical recognition, and ethical intent. While we find support for the Hunt and Vitell's (1986, 1993) theory of ethics and our three hypotheses, given the varying nature of the findings along our assessed variables across the three vignettes (each presenting its own unique ethical situation), we also question the universal applicability of this theory, especially when different ethical situations are considered. Thus, the role of context becomes especially important to understand the nuances while employing the theory.

In their later research, Hunt and Vitell (2006) argued that situational constraints and the cultural environment have the potential to influence the ethical decision-making process. Goel, Misra and Dhanalakshmi (2020) observed that although religiosity features prominently in India, corruption exists as well. Also, Transparency International (2020) found that "India has the highest overall bribery rate" (p.21) and the "highest rate of citizens using personal connections to access a service" (p.22). Additionally, Kracher, Chatterjee and Lundquist (2002) reasoned that corruption in the political and business sectors in India could result in apathy and constrain cognitive moral development. Taken together, we speculate that these factors might explain why intrinsic and extrinsic religiosities are not significantly related to ethical recognition and intent for Vignettes A and C. However, the two religiosities are related to ethical recognition and intent for Vignette B,

except for extrinsic religiosity and ethical recognition. Given that we used context-specific vignettes published in the literature (i.e., Kujala, 2001; Shawver & Sennetti, 2009; Valentine & Hollingworth, 2012) and established that the measures had sound psychometric properties, our results demonstrate that one should not overgeneralizing Hunt and Vitell's (1986, 1993, 2006) model. Also, proximity ethics (where the decision-maker would be more sensitive to the issue when s/he is close to the matter) might explain the significant results in Vignette B (Watley & May, 2004). Downsizing in a call center (Vignette A) and bribery involving a client and a Swiss bank account (Vignette C) may be distant for our study's respondents in comparison to continuing selling new kitchen appliances that have not yet received government approval (Vignette B). Thus, Hunt and Vitell's (1986, 1993, 2006) model may only be relevant for ethical situations that are in close proximities to the decision-maker.

Given that our study is situated in a multi-faith Indian business context, it is important to note that our findings may be different in other contexts. For instance, in relatively rule-based societies (e.g., the United Kingdom and United States), there might be more pronounced deontological norms and assessments by intrinsically religious individuals. Therefore, it is important to explore Hunt and Vitell's (2006) model in countries with different legal structures. Our study, which utilized three different vignettes involving utilitarianism, duty of care, and bribery, had varied findings. Thus, our study provides some preliminary findings that the type of ethical dilemmas faced by decision-makers invoke different ethical norms, assessments, and reactions. It is quite possible that other scenarios involving other forms of collusion, international tax implications, intellectual property infringement, insider trading, falsifying reports before an initial public offering, privacy violation for marketing purposes, preferential treatment and discrimination in the workplace, cronyism in a foreign country to secure a fully foreign-owned

subsidiary, and so forth might elicit different reactions in India and elsewhere. Furthermore, according to Singh (2018), religion and politics are intertwined in India. Hunt and Vitell's (2006) model contains political system, legal system, and religion as general environmental factors that act as antecedents in the ethical decision-making process. Hence, although our focus is on religiosity, we encourage other researchers to provide more nuanced understanding of Hunt and Vitell's (2006) model by examining it in different contexts, such as the relative importance of religiosity in relation to political orientations, and the legal structures as well as different ethical dilemmas.

Secondly, a novel contribution is that we situated our study in a multi-faith context (i.e., India). Within this context, exemplified by the plurality of religious convictions (e.g., Hinduism, Islam, Jainism, Sikhism, Buddhism, Zoroastrianism, and Christianity), we find that the ethical principles of justice, deontology, relativism, and utilitarianism have the potential to diminish extrinsically religious individuals' capacity to recognize ethical problems and their ethical intent under certain contexts. It is possible that different religious traditions may have different conceptualizations and operationalizations of these principles even though on the surface they might be called the same thing. It is also possible that socio-cultural factors may be influencing their capacity to recognize and deal with ethical decision-making, which prompts researchers to examine these factors in the future. Thus, we contribute to a more nuanced understanding of Hunt and Vitell's (1986, 1993, 2006) theory of ethics. While India is a majority Hindu society, it is still unclear whether our findings using the Hunt and Vitell's (2006) model involving religiosities, ethical principles and ethical outcomes would apply to Muslim majority countries. Also, religiosity might play a lesser role in less 'religious' societies and deontological norms might be reduced, but other ethical principles such as justice and utilitarianism might be more prominent.

Thirdly, from a theoretical and a methodological perspective, the good psychometric properties of the Allport and Ross's (1967) religious orientation scale, Reidenbach and Robin's (1990) multidimensional ethics scale and the shortened Marlowe-Crowne social desirability scale (Strahan & Gerbasi, 1972) provide researchers with confidence of the scales' utilities in future studies.

Practical Implications

Our findings also present four implications for practice as we affirm that religiosity and the embedded ethical principles in a pluralistic multi-faith Indian society play varying roles in shaping managerial and organizational behavior (Mukherjee et al., 2022). First, we affirm that Reidenbach and Robin's (1990) multidimensional ethics scale could be adapted for organizational training by Indian business leaders and managers with an array of relevant scenarios. For example, while we presented three vignettes around utilitarianism, duty of care and bribery, additional ethical scenarios that are poignant and relevant such as fairness, concern for others, trustworthiness among others could be developed and administered as vignettes among managers and employees to assess their relevance and impact on ethical decision making. Such scenarios could further elicit the possibility that religiosity manifests into varying justifications when making ethical judgements.

Allport and Ross (1967) contend that individuals approach religiosity in two main ways. While some people focus on living out their respective religions through a personal and collective commitment to the religions' principles (intrinsic religiosity), others may be using their religions for extrinsic purposes, such as socializing and business networking (extrinsic religiosity). An important takeaway for managers and employees is the recognition that regardless of their various religious traditions, an internalization of the religious virtues through regular applications and

commitment will encourage them to behave ethically when confronted with ethical dilemmas. However, Chan and Ananthram (2019) cautioned against assuming that religious individuals would not succumb to unethical practices as there are many examples of those who seemed religious experienced ethical shortcomings. Hence, the virtues purported in Hinduism, Islam, Buddhism, Jainism and Christianity (the main religions in India) should be viewed as ideals to be attained and are a lifelong process.

Second, in addition to prioritizing ethical alternatives, Indian organizations should also pay attention to positive ethical role modeling, as individuals could learn from senior leaders (Bandura, 1965; Seriki, Nath, Ingene, & Evans, 2020; Valentine et al., 2014). Past research has shown that as much as employees model unethical behavior from their leaders, they are also capable of emulating ethical behavior (Mayer, Aquino, Greenbaum, & Kuenzi, 2012). Although the myriads of religious teaching offer good guidance on ethical behavior, which could be applied to modern organizations, individuals who have internalized their various religious traditions are more capable of recognizing ethical dilemmas and would intend to behave in an ethical manner (Chan-Serafin et al., 2014; Chen & Tang, 2013). As Kurpis, Beqiri, and Helgeson (2007) suggest, organizations could encourage moral self-improvement, which in turn fosters a moral identity. Indeed, senior management must become role models and foster high ethical standards through leading by example. We suggest the importance of senior management in the cultivation and communication of codes of conduct, which should include both ethical dos and don'ts and where possible should involve employees across different levels in their co-creation or co re-creation when organizations revise them. Furthermore, our findings affirm that religiosity influences ethical decision making albeit influenced by various contextual nuances. This suggests that ethical awareness should be included in firms' human resource practices and its relevant functions including recruitment and

selection, training and development, induction and mentoring programs among others (Agrawal, 2017; Ananthram and Chan, 2016; Srinivasan, 2011). For example, while recruiting employees, Indian organization may look at the candidates' ability to recognize ethical dilemmas and their associated differentiation between ethical and unethical issues. Thus, during the selection process, one could examine how individuals deal with ethical dilemmas and make ethical decisions via a case study, interview, and role play/simulation.

Third, ethics instructors whether internal or brought in from outside ought to take great care to nuance the efficacies of the diverse ethical principles in a multi-faith workplace such as India especially in the area of moral philosophy. For instance, our findings that deontology, relativism, and justice featured prominently suggest that social norms and unspoken rules should be inculcated to promote ethical recognition and ethical intent within organizations. Organizational leaders and instructors are encouraged to better understand the importance of such diversity, which is arguably brought into the organization via a diverse workforce characterized by a plurality of religions and spiritualities.

Fourth, managers designing compliance controls in multi-faith societies such as India should consider the ethical principles and cultural values as part of the code of conduct to encourage ethical decision-making (Dheer et al., 2015; Stöber, Kotzian, & Weißenberger, 2019), and should also consider balancing performance and ethical obligations by incorporating justice in their performance matrices (Cugueró-Escofet & Rosanas, 2017). Thus, key performance indicators around both these matrices would be construed as fairer by employees who can then be arguably rewarded. Such a balance between performance and ethical measures would also help to promote ethical communication and participation. Goebel and Weißenberger (2017) suggest that informal controls (such as communication of expected behaviors, institutionalizing the ethical

values so that they are part of the organizational culture and ensuring that individuals internalize those values) would increase ethical awareness and behavior. Malmi and Brown (2008) further affirm that culture and values as intrinsic aspects are just as critical as extrinsic aspects of control. Thus, intrinsically religious individuals are more likely than extrinsically religious ones to recognize ethical problems and intend to behave ethically. Thus, those who perceive themselves to be religious and who wish to behave ethically should examine the underlying rationales for their convictions.

Limitations and Suggestions for Future Research

The findings of this study should be interpreted with the following limitations. The use of a cross-sectional design means that causation cannot be drawn. The use of self-reported data might give rise to common method bias (CMB). However, our preliminary tests showed no evidence of CMB. While in an ideal situation social desirability would not affect the results, there was evidence of it in our study. However, as Valentine et al. (2014) noted, individuals are aware of how others perceive their actions. Subsequently, having good role models to influence others are important to encourage ethical decision-making. This also means that the absence of good role models or the presence of bad role models might diminish ethical decision-making.

Consistent with previous studies (Bateman et al., 2013; Valentine & Hollingworth, 2012; Valentine et al., 2014) that found the presence of social desirability, we controlled for it in our study. Furthermore, the participants were assured that their participation and responses were anonymous and confidential as well as there were no right or wrong answers. As Weaver and Agle (2002) pointed out, the assessment of religiosity in the business ethics context may elicit social desirability biases. Nevertheless, Ward and King (2018) found that religiosity remained a

significant predictor of prosocial behavior, volunteerism, and donations even after controlling for social desirability.

It is also impractical and illegal for organizations to influence individuals' intrinsic and extrinsic religiosities. Our sample of executives might not necessarily reflect those at lower levels (Remišová, Lašaková, & Kirchmayer, 2019). The vignettes used do not reflect all the complexities in ethical decision-making. A feature of our sample is that most of the executives were males, which might not reflect the decision-making process of female executives. Although some researchers argue that intention is not synonymous with behavior, there are others who contend that intention is a good predictor of actual behavior (Han et al., 2016; Sutton, 1998). It is unclear whether the use of other ethical scenarios would result in similar or different findings. Singh (2018) argued that religion and politics are intricately woven in India so it might be difficult to discern the extent to which politics influenced the decision-making process.

There are numerous opportunities for other researchers to test Hunt and Vitell's (1986, 1993, 2006) theory of ethics. For example, replication studies should utilize scenarios with different contexts, other Indian cities, as well as other multi-faith countries in emerging (e.g., Brazil, South Africa, and Indonesia) and developed (e.g., Singapore, USA, and UK) economies. Future studies should also compare how individuals in higher, middle, and lower organizational levels respond to the different contexts. Another worthwhile pursuit would be to examine the theory in industries dominated by women. Also, researchers could compare the model across countries where state religions exist and those where there is no state religion. Personality traits might play direct and moderating roles in the model and, thus, would be an opportunity for future research. Other aspects of religiosity (such as the assessment of religious quotient, time spent on

religious activities, devotions and so forth) would be another worthwhile research pursuit to further contribute to our understanding of religiosity and ethical decision-making.

Conclusion

Our findings suggest a new applicability of Hunt and Vitell's (1986, 1993, 2006, 2015) theory of ethics. Specifically, we extend this theory to religiosity and examined whether religiosity was related to ethical recognition and ethical intent in three different scenarios (vignettes) in a multi-faith society – India. Furthermore, we explored the mediating effects of five ethical principles – viz. justice, deontology, relativism, egoism, and utilitarianism. Our findings present varying results and indicate that the relationships between religiosity, ethical principles, and ethical outcomes are very nuanced and rely greatly on contextual factors. Thus, we identified that religiosity within a pluralistic and multi-faith society in India which includes individuals that subscribe to Hinduism, Christianity, Islam, Buddhism, Sikhism, Jainism, and Zoroastrianism among others, and the embedded ethical principles play a significant role in shaping managerial and consequently organizational behavior. We make several contributions to theory and our findings have important implications for organizations with multi-faith individuals and managers beyond the Indian context who have the vested responsibility to manage such individuals. We portend further verification of our lack of evidence for a universal support of the theory of ethics as a means of future research by providing suggestions on how to extend this important stream of research.

REFERENCES

Allport, G. W., & Ross, J. M. (1967). Personal religious orientation and prejudice. *Journal of Personality and Social Psychology*, 5, 432-443.

- Ananthram, S., & Chan, C. (2016). Religiosity, spirituality and ethical decision-making: Perspectives from executives in Indian multinational enterprises. *Asia Pacific Journal of Management*, 33, 843-880.
- Ariffin, S. K., Ismail, I., & Shah, K. A. M. (2016). Religiosity moderates the relationship between ego-defensive function and attitude towards advertising. *Journal of Islamic Marketing*, 7, 15-36.
- Arli, D., & Pekerti, A. (2017). Who is more ethical? Cross-cultural comparison of consumer ethics between religious and non-religious consumers. *Journal of Consumer Behavior*, 16, 82-98.
- Armstrong, J. S., & Overton, T. S. (1977). Estimating nonresponse bias in mail surveys. *Journal of Marketing Research*, 14, 396-402.
- Asher, S., & Novosad, P. (2017). Politics and local economic growth: Evidence from India. *American Economic Journal*, 9, 229-273.
- Bandura, A. (1965). Vicarious processes: A case of no-trial learning. *Advances in Experimental Social Psychology*, 2, 1-55.
- Barak-Corren, N., & Bazerman, M. H. (2017). Is saving lives your task or god's? Religiosity, belief in god, and moral judgment. *Judgment and Decision Making*, 12, 280-296.
- Bateman, C. R., Valentine, S., & Rittenburg, T. (2013). Ethical decision making in a peer-to-peer file sharing situation: The role of moral absolutes and social consensus. *Journal of Business Ethics*, 115, 229-240.
- Bentham, J. (1983). *The collected works of Jeremy Bentham: Deontology together with a table of the springs of action and the article on utilitarianism*. Oxford, UK: Oxford University Press.
- Brady, N., & Hart, D. (2007). An exploration into the developmental psychology of ethical theory with implications for business practice and pedagogy. *Journal of Business Ethics*, 76, 397-412.
- Brunk, K. H. (2010). Exploring origins of ethical company/brand perceptions – A consumer perspective of corporate ethics. *Journal of Business Ethics*, 63, 255-262.
- Butterfield, K. D., Treviño, L. K., & Weaver, G. R. (2000). Moral awareness in business organizations: Influences of issue-related and social context factors. *Human Relations*, 53(7), 981-1018.
- Chan, C. & Ananthram, S. (2019). Religion-based decision making in Indian multinationals: A multi-faith study of ethical virtues and mindsets. *Journal of Business Ethics*, 156, 651-677.
- Chan-Serafin, S., Brief, A. P., & George, J. M. (2013). How does religion matter and why?: Religion and the organizational sciences. *Organization Science*, 24, 1585-1600.
- Chantziaras, A., Dedoulis, E., Grougiou, V., & Leventis, S. (2020). The impact of religiosity and corruption on CSR reporting: The case of U.S. banks. *Journal of Business Research*, 109, 362-374.
- Chatterjee, S. R., & Pearson, C. A. L. (2000). Indian managers in transition: Orientations, work goals, values and ethics. *Management International Review*, 40, 81-95.
- Chen, Y. J., & Tang, T. L. P. (2013). The bright and dark sides of religiosity among university students: Do gender, college major, and income matter? *Journal of Business Ethics*, 115, 531-553.
- Chowdhury, R. M. M. I. (2018). Religious orientations and consumer ethics: The mediating role of personal moral philosophies. *Journal of Macromarketing*, 38, 315-330.
- Clark, J. W., & Dawson, L. E. (1996). Personal religiousness and ethical judgments: An empirical analysis. *Journal of Business Ethics*, 15, 359-372.
- Conroy, S. J., & Emerson, T. L. N. (2004). Business ethics and religion: Religiosity as a predictor of ethical awareness among students. *Journal of Business Ethics*, 50, 383-396.

- Cronbach, L. J. (1951). Coefficient alpha and internal structure of tests. *Psychometrika*, 16, 297-334.
- Cugueró-Escofet, N., & Rosanas, J. M. (2017). The ethics of metrics: Overcoming the dysfunctional effects of performance measurements through justice. *Journal of Business Ethics*, 140, 615-631.
- DeTienne, K. B., Ellertson, C. F., Ingerson, M. C., & Dudley, W. R. (2021). Moral development in business ethics: An examination and critique. *Journal of Business Ethics*, 170, 429-448.
- Dheer, R. J. S., Lenartowicz, T., & Peterson, M. F. (2015). Mapping India's regional subcultures: Implications for international management. *Journal of International Business Studies*, 46, 443-467.
- Engelland, B. T. (2014). Religion, humanism, marketing, and the consumption of socially responsible products, services, and ideas: Introduction to a special topic section. *Journal of Business Research*, 67, 1-4.
- Everett, J. A., Pizarro, D. A., & Crockett, M. J. (2016). Inference of trustworthiness from intuitive moral judgments. *Journal of Experimental Psychology: General*, 145, 772-787.
- Forsyth, D. R. (1980). A taxonomy of ethical ideologies. *Journal of Personality and Social Psychology*, 39, 175-184.
- Friedman, M. (1970). A Friedman doctrine: The social responsibility of business is to increase its profits. *The New York Times*, September 13, Available: <https://www.nytimes.com/1970/09/13/archives/a-friedman-doctrine-the-social-responsibility-of-business-is-to.html>. Accessed July 4, 2021.
- Goebel, S., & Weißenberger, B. E. (2017). The relationship between informal controls, ethical work climates, and organizational performance. *Journal of Business Ethics*, 141, 505-528.
- Goel, P., Misra, R., & Dhanalakshmi, A. (2020). Examining influence of religiosity on ethical attitude towards business: Evidence from India and China. *Asian Academy of Management Journal*, 25, 51-83.
- Gopinath, C. (1998). Alternative approaches to indigenous management in India. *Management International Review*, 38, 257-275.
- Graafland, J. (2017). Religiosity, attitude, and the demand for socially responsible products. *Journal of Business Ethics*, 144, 121-138.
- Gul, F. A., & Ng, A. C. (2018). Auditee religiosity, external monitoring, and the pricing of audit services. *Journal of Business Ethics*, 152, 409-436.
- Hair, J. F., Babin, B. J., Anderson, R. E., & Black, W. C. (2018). *Multivariate data analysis*, 8th edn., Andover, UK: Cengage.
- Harjoto, M. A., & Rossi, F. (2019). Religiosity, female directors, and corporate social responsibility for Italian listed companies. *Journal of Business Research*, 95, 338-346.
- Holyoak, K. J., & Powell, D. (2016). Deontological coherence: A framework for commonsense moral reasoning. *Psychological Bulletin*, 142, 1179-1112.
- Hood, R. W. Jr., Spilka, B., Hunsberger, B., & Gorsuch, R. (1996). *The psychology of religion: An empirical approach*. New York, NY: Guildford Press.
- Hu, H. W., Cui, L., & Aulakh, P. S. (2019). State capitalism and performance persistence of business group-affiliated firms: A comparative study of China and India. *Journal of International Business Studies*, 50, 193-222.
- Huang, C. C., & Lu, L. C. (2017). Examining the roles of collectivism, attitude toward business, and religious beliefs on consumer ethics in China. *Journal of Business Ethics*, 146, 505-514.

- Hunt, S. D., & Vitell, S. J. (1986). A general theory of marketing ethics. *Journal of Macromarketing*, 6, 5-15.
- Hunt, S. D., & Vitell, S. J. (1993). The general theory of marketing ethics: A retrospective and revision. In N. C. Smith and J. A. Quelch (Eds.), *Ethics in Marketing: 775-784*, Homewood, IL: Irwin.
- Hunt, S. D., & Vitell, S. J. (2006). The general theory of marketing ethics: A revision and three questions. *Journal of Macromarketing*, 26, 143-153.
- Kahane, G., Everett, J. A. C., Earp, B. D., Caviola, L., Faber, N. S., Crockett, M. J., & Savulescu, J. (2018). Beyond sacrificial harm: A two-dimensional model of utilitarian psychology. *Psychological Review*, 125, 131-164.
- Kant, I. (1785/1993). *Grounding for the metaphysics of morals*, 3rd edn., (Translated by J. W. Ellington). Indianapolis, IN: Hackett Publishing.
- Kennedy, E. J., & Lawton, L. (1998). Religiousness and business ethics. *Journal of Business Ethics*, 17, 163-175.
- Köllen, T. (2016). Acting out of compassion, egoism, and malice: A Schopenhauerian view on the moral worth of CSR and diversity management practices. *Journal of Business Ethics*, 138, 215-229.
- Kracher, B., Chatterjee, A., & Lundquist, A. R. (2002). Factors related to the cognitive moral development of business students and business professionals in India and the United States: Nationality, education, sex and gender. *Journal of Business Ethics*, 35, 255-268.
- Kujala, J. (2001). A multidimensional approach to Finnish managers' moral decision-making. *Journal of Business Ethics*, 34, 231-254.
- Kurpis, L. V., Beqiri, M. S., & Helgeson, J. G. (2007). The effects of commitment to moral self-improvement and religiosity on ethics of business students. *Journal of Business Ethics*, 80, 447-463.
- Lawrence, E. R., & Kacmar, K. M. (2017). Exploring the impact of job insecurity on employees' unethical behavior. *Business Ethics Quarterly*, 27, 39-70.
- Leach, E. C. D., & Gore, J. S. (2017). The link between time orientation and religious orientation among American college students. *Mental Health, Religion & Culture*, 20, 154-161.
- Lippman, E. J. (2008). Biblical safeguards and traditions as potential guidance for the lending of monies. *Journal of Business Ethics*, 78, 109-120.
- MacKinnon, D. P., Fairchild, A. J., & Fritz, M. S. (2007). Mediation analysis. *Annual Review of Psychology*, 58, 593-614.
- Malmi, T., & Brown, D. A. (2008). Management control systems as a package: Opportunities, challenges and research directions. *Management Accounting research*, 19, 287-300.
- Manly, T. S., Leonard, L. N. K., & Riemenschneider, C. K. (2015). Academic integrity in the information age: Virtues of respect and responsibility. *Journal of Business Ethics*, 127, 579-590.
- Martinov-Bennie, N., & Mladenovic, R. (2015). Investigation of the impact of an ethical framework and an integrated ethics education on accounting students' ethical sensitivity and judgment. *Journal of Business Ethics*, 127(1), 189-203.
- Mayer, D. M., Aquino, K., Greenbaum, R. L., & Kuenzi, M. (2012). Who displays ethical leadership, and why does it matter? An examination of antecedents and consequences of ethical leadership. *Academy of Management Journal*, 55, 151-171.

- Mazereeuw-van der Duijn Schouten, C., Graafland, J., & Kaptein, M. (2014). Religiosity, CSR attitude, and CSR behavior: An empirical study of executives' religiosity and CSR. *Journal of Business Ethics*, 123, 437-459.
- Mea, W. J., & Sims, R. R. (2019). Human dignity-centered business ethics: A conceptual framework for business leaders. *Journal of Business Ethics*, 160, 53-69.
- Mill, J. S. (1863). *Utilitarianism*. London, UK: Parker, Son and Bourne.
- Mukherjee, D., Kumar, S., Mukherjee, D., & Goyal, K. (2022). "Mapping five decades of international business and management research on India: A bibliometric analysis and future directions. *Journal of Business Research*, 145, 864-891.
- Nunnally, J. C. (1978). *Psychometric theory*. New York, NY: McGraw-Hill.
- Piazza, J., & Landy, J. F. (2013). "Lean not on your own understanding": Belief that morality is founded on divine authority and non-utilitarian moral judgments. *Judgment and Decision Making*, 8, 639-661.
- Podsakoff, P. M., MacKenzie, S. B., Lee, J. Y., & Podsakoff, N. P. (2003). Common method biases in behavioral research: A critical review of the literature and recommended remedies. *Journal of Applied Psychology*, 88, 879-903.
- Puthusserry, P. N., Child, J., & Rodrigues, S. B. (2014). Psychic distance, its business impact and modes of coping: A British and Indian partner SMEs. *Management International Review*, 54, 1-29.
- Putrevu, S., & Swimberghek, K. (2013). The influence of religiosity on consumer ethical judgments and responses toward sexual appeals. *Journal of Business Ethics*, 115, 351-365.
- Rachels, J., & Rachels, S. (1993). *The elements of moral philosophy*. New York, NY: McGraw-Hill.
- Rawls, J. (1999). *A theory of justice*. Oxford, UK: Oxford University Press.
- Reidenbach, R. E., & Robin, D. P. (1990). Toward the development of a multidimensional scale for improving evaluations of business ethics. *Journal of Business Ethics*, 9, 939-653.
- Remišová, A., Lašaková, A., & Kirchmayer, Z. (2019). Influence of formal ethics program components on managerial ethical behavior. *Journal of Business Ethics*, 160, 151-166.
- Rest, J. R. (1986). *Moral development: Advances in research and theory*. New York: Praeger Publishers.
- Reynolds, S. J. (2006). Moral awareness and ethical predispositions: Investigating the role of individual differences in the recognition of moral issues. *Journal of Applied Psychology*, 91, 233-243.
- Rodgers, W., Söderbom, A., & Guiral, A. (2015). Corporate social responsibility enhanced control systems reducing the likelihood of fraud. *Journal of Business Ethics*, 131, 871-882.
- Savalei, V. (2019). A comparison of several approaches for controlling measurement error in small samples. *Psychological Methods*, 24, 352-370.
- Seriki, O. K., Nath, P., Ingene, C. A., & Evacns, K. R. (2020). How complexity impacts salesperson counterproductive behavior: The mediating role of moral disengagement. *Journal of Business Research*, 107, 324-335.
- Shawver, T. J., & Sennetti, J. T. (2009). Measuring ethical sensitivity and evaluation. *Journal of Business Ethics*, 88, 663-678.
- Shirodkar, V., & Mohr, A. T. (2015). Resource tangibility and foreign firms' corporate political strategies in emerging economies: Evidence from India. *Management International Review*, 55, 801-825.

- Sidani, Y., & Al Ariss, A. (2015). New conceptual foundations for Islamic business ethics: The contributions of Abu-Hamid Al-Ghazali. *Journal of Business Ethics*, 129, 847-857.
- Singh, R. (2018). Measurements of secularism in Indian politics: An analysis. *Lebanese Science Journal*, 19, 285-296.
- Srinivasan, V. (2011). Business ethics in the South and South East Asia. *Journal of Business Ethics*, 104: 73-81.
- Stöber, T., Kotzian, P., & Weißenberger, B. E. (2019). Design matters: On the impact of compliance program design on corporate ethics. *Business Research*, 12, 383-424.
- Strahan, R., & Gerbasi, K. C. (1972). Short, homogeneous versions of the Marlow-Crowne social desirability scale. *Journal of Clinical Psychology*, 28, 191-193.
- Sundheim, D., & Starr, K. (2020). Making stakeholder capitalism a reality. *Harvard Business Review*, January 22. Available: <https://hbr.org/2020/01/making-stakeholder-capitalism-a-reality>. Accessed July 4, 2021.
- Sutton, S. (1998). Predicting and explaining intentions and behavior: How well are we doing? *Journal of Applied Social Psychology*, 28, 1317-1338.
- The World Bank (2018). FY 2018 Indian country opinion survey report. Available: <http://microdata.worldbank.org/index.php/catalog/3056>. Accessed June 10, 2019.
- Transparency International (2019). Corruption perceptions index 2019. Available: <https://www.transparency.org/en/cpi/2019/results/ind>. Accessed September 17, 2019.
- Transparency International (2020). Global corruption barometer Asia 2020: Citizens' views and experiences of corruption. GCB_Asia_2020_Report_Web_final.pdf (transparencycdn.org). Accessed April 24, 2022.
- Valentine, S., & Hollingworth, D. (2012). Moral intensity, issue importance, and ethical reasoning in operations situations. *Journal of Business Ethics*, 108, 509-523.
- Valentine, S., Nam, S. H., Hollingworth, D., & Hall, C. (2014). Ethical context and ethical decision making: Examination of an alternative statistical approach for identifying variable relationships. *Journal of Business Ethics*, 124, 509-526.
- Vitell, S. J. (2009). The role of religiosity in business and consumer ethics: A review of the literature. *Journal of Business Ethics*, 90, 155-167.
- Vitell, S. J., Bing, M. N., Davison, H., Ammeter, A. P., Garner, B. L., & Novicevic, M. M. (2009). Religiosity and moral identity: The mediating role of self-control. *Journal of Business Ethics*, 88, 601-613.
- Vitell, S. J., Keith, M., & Mathur, M. (2011). Antecedents to the justification of norm violating behavior among business practitioners. *Journal of Business Ethics*, 101, 163-173.
- Walker, A. G., Smither, J. W., & DeBode, J. (2012). The effects of religiosity on ethical judgments. *Journal of Business Ethics*, 106, 437-452.
- Ward, S. J., & King, L. A. (2018). Moral self-regulation, moral identity, and religiosity. *Journal of Personality and Social Psychology*, 115, 495-525.
- Watley, L. D., & May, D. R. (2004). Enhancing moral intensity: The roles of personal and consequential information in ethical decision-making. *Journal of Business Ethics*, 50, 105-126.
- Weaver, G. R., & Agle, B. R. (2002). Religiosity and ethical behavior in organizations: A symbolic interactionist perspective. *Academy of Management Review*, 27, 77-97.
- Zoghbi-manrique-de-lara, P., & Gerra-baez, R. (2016). Exploring the influence of ethical climate on employee compassion in the hospitality industry. *Journal of Business Ethics*, 133, 605-617.

Table 1 Fit indices for the CFA results

Model	χ^2 (df), p-value	$\Delta\chi^2$	IFI	TLI	CFI	RMSEA
Nine-factor model ^a	930.87 (570), $p < .001$	-	.93	.91	.93	.06
Four-factor model ^b	1497.79 (537), $p < .001$	566.92 (33) ^{***}	.84	.82	.84	.09
Common latent factor model	3505.70 (548), $p < .001$	2574.83 (22) ^{***}	.47	.42	.46	.15

Notes: ^aFirst-order factor (intrinsic and extrinsic religiosities, five ethical principles, ethical intention and social desirability), ^bThis model contains a second-order factor for intrinsic and extrinsic religiosities as well as a second-order factor for the five ethical principles. ^{***} $p < .001$.

Table 2 Means, standard deviations and correlation coefficients

Variables	Mean	S.D.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. Age	40.64	8.72	-														
2. Gender	.10	.34	-.07	-													
3. Years of experience	17.39	10.13	.74***	.06	-												
4. Education level	3.50	.59	.09	.06	.11	-											
5. Industry	8.94	5.28	.27***	.03	.15*	.07	-										
6. Social desirability	4.63	.90	-.06	-.00	-.11	.08	.09	.71									
7. Justice(A)	5.06	1.85	-.06	.01	-.07	.05	-.11	.09	.91								
Justice(B)	5.48	1.74	.01	.02	-.08	.00	.06	.15*	.92								
Justice(C)	5.84	1.72	-.01	-.00	-.06	-.13	-.10	.22**	.93								
8. Deontology(A)	4.95	1.75	-.04	-.00	-.04	.10	.02	.23***	.76***	.86							
Deontology(B)	5.57	1.65	-.06	.05	-.10	.03	.04	.16*	.76***	.90							
Deontology(C)	5.77	1.63	-.04	-.02	-.12	-.04	-.08	.19**	.78***	.86							
9. Relativism(A)	5.29	1.54	-.03	-.09	-.04	.01	-.08	.18**	.70***	.63***	.86						
Relativism(B)	5.25	1.67	-.09	-.03	-.11	-.01	.01	.19**	.77***	.72***	.90						
Relativism(C)	5.56	1.63	-.05	-.04	-.11	-.08	-.09	.28***	.81***	.70***	.89						
10. Egoism(A)	4.36	1.91	-.09	-.02	-.05	.07	.05	.16*	.28***	.26***	.40***	.77					
Egoism(B)	3.95	2.05	.05	.06	.02	-.03	.02	.16*	.23***	.25***	.30***	.88					
Egoism(C)	4.30	2.23	-.00	.05	.01	-.05	-.12	.20**	.40***	.34***	.49***	.88					
11. Utilitarianism(A)	4.70	1.69	-.06	-.04	-.05	.06	-.02	.16**	.61***	.67***	.55***	.42***	.81				
Utilitarianism(B)	4.79	1.76	-.02	.06	-.09	-.01	.05	.13	.62***	.70***	.59***	.42***	.74				
Utilitarianism(C)	4.73	2.10	.02	.01	-.00	-.10	-.11	.12	.52***	.53***	.58***	.51***	.88				
12. Intrinsic religiosity	4.48	1.48	.05	-.07	-.02	.04	.14*	.18**	.14*	.14*	.20**	.03	.07	.86			
	4.48	1.48	.05	-.07	-.02	.04	.14*	.18**	.24***	.19**	.24***	.04	.16*	.86			
	4.48	1.48	.05	-.07	-.02	.04	.14*	.18**	.18**	.12	.15*	.07	.00	.86			
13. Extrinsic religiosity	3.86	1.31	.05	.07	.02	.10	.05	-.06	.02	.05	-.02	-.07	.03	.59***	.80		
	3.86	1.31	.05	.07	.02	.10	.05	-.06	.07	-.06	.03	.03	-.02	.59***	.80		
	3.86	1.31	.05	.07	.02	.10	.05	-.06	-.03	-.10	.01	.02	-.10	.59***	.80		
14. Ethical recognition (A)	4.65	2.15	-.03	.00	-.04	.08	-.04	-.00	.35***	.37***	.20**	.06	.31***	.07	.11	-	
Ethical recognition (B)	5.30	2.12	-.01	.02	-.02	.10	.10	.02	.49***	.45***	.46***	.06	.30***	.13	.02	-	
Ethical recognition (C)	5.59	2.12	-.10	.04	-.06	.08	-.02	.14*	.31***	.29***	.27***	.17**	.13*	.00	-.07		
15. Ethical intent(A)	4.53	1.87	.04	.03	.03	.04	-.09	.16*	.58***	.58***	.47***	.27***	.56***	-.04	-.07	.20***	.96
Ethical intent(B)	4.98	1.96	.02	.05	-.02	.03	.03	.25***	.60***	.59***	.53***	.25***	.54***	.18**	-.02	.32***	.97
Ethical intent(C)	5.49	1.92	.06	.04	.00	-.02	-.03	.28***	.58***	.47***	.52***	.27***	.41***	.09	-.08	.25***	.97

Notes: S.D. = standard deviations. The values in bold in the diagonal are the Cronbach's alphas. * $p < .05$, ** $p < .01$ and *** $p < .001$. The letters in parentheses for the variables denote the scenarios/vignettes.

Table 3 Hypotheses testing for Vignette A

Hypotheses	Findings
1a Intrinsic religiosity → (+) ethical recognition	Not supported. $\beta = .02, p > .05$.
1b Extrinsic religiosity → (-) ethical recognition	Not supported. $\beta = .10, p > .05$.
1c Intrinsic religiosity → (+) ethical intent	Not supported. $\beta = -.03, p > .05$.
1d Extrinsic religiosity → (-) ethical intent	Not supported. $\beta = -.05, p > .05$.
2a Intrinsic religiosity → (+) five ethical principles	Partially supported. Supported for justice ($\beta = .20, p < .05$), deontology ($\beta = .17, p < .05$) and relativism ($\beta = .33, p < .001$). Not supported for egoism ($\beta = .10, p > .05$) and utilitarianism ($\beta = .13, p > .05$).
2b Extrinsic religiosity → (-) five ethical principles	Partially supported. Not supported for justice ($\beta = -.10, p > .05$), deontology ($\beta = -.05, p > .05$), egoism ($\beta = -.12, p > .05$) and utilitarianism ($\beta = -.10, p > .05$). Supported for relativism ($\beta = -.21, p < .01$).
3a Five ethical principles mediate intrinsic religiosity-ethical recognition	Partially supported. Supported for justice (standardized indirect effect = $.07, p < .05$), deontology (standardized indirect effect = $.07, p < .05$) and relativism (standardized indirect effect = $.07, p < .01$). Not supported for egoism (standardized indirect effect = $.01, p > .05$) and utilitarianism (standardized indirect effect = $.04, p > .05$).
3b Five ethical principles mediate extrinsic religiosity-ethical recognition	Partially supported. Not supported for justice (standardized indirect effect = $-.04, p > .05$), deontology (standardized indirect effect = $-.02, p > .05$), egoism (standardized indirect effect = $-.01, p > .05$) and utilitarianism (standardized indirect effect = $-.03, p > .05$). Supported for relativism (standardized indirect effect = $-.05, p < .01$).
3c Five ethical principles mediate intrinsic religiosity-ethical intent	Partially supported. Supported for justice (standardized indirect effect = $.12, p < .05$), deontology (standardized indirect effect = $.10, p < .05$) and relativism (standardized indirect effect = $.16, p < .001$). Not supported for egoism (standardized indirect effect = $.03, p > .05$) and utilitarianism (standardized indirect effect = $.07, p > .05$).
3d Five ethical principles mediate extrinsic religiosity-ethical intent	Partially supported. Not supported for justice (standardized indirect effect = $-.06, p > .05$), deontology (standardized indirect effect = $-.03, p > .05$), egoism (standardized indirect effect = $-.03, p > .05$) and utilitarianism (standardized indirect effect = $-.06, p > .05$). Supported for relativism (standardized indirect effect = $-.11, p < .01$).

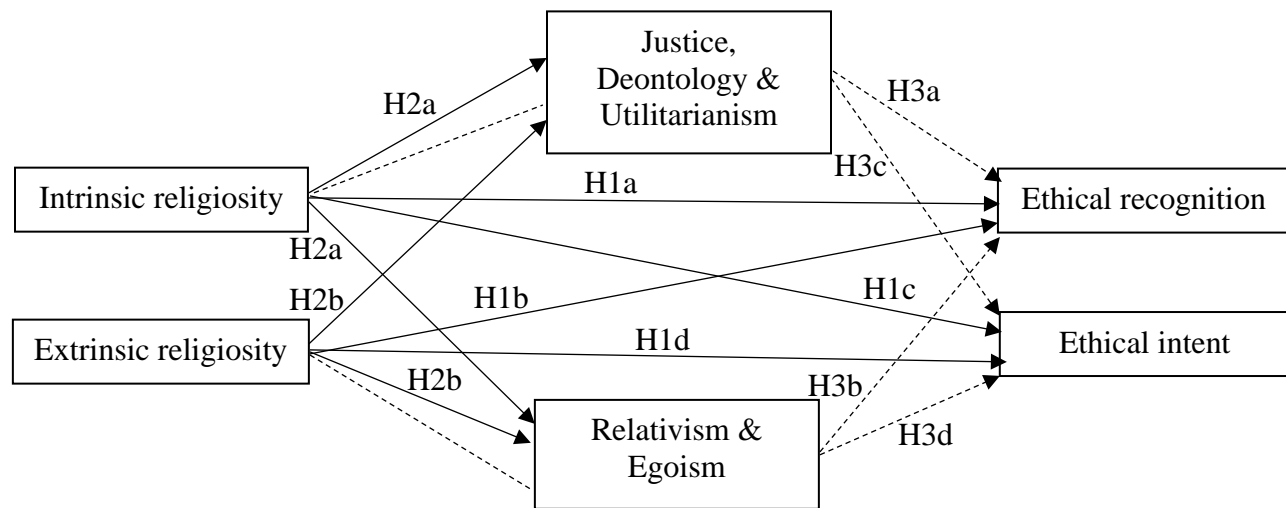
Table 4 Hypotheses testing for Vignette B

Hypotheses	Findings
1a Intrinsic religiosity → (+) ethical recognition	Supported. $\beta = .19, p < .05$.
1b Extrinsic religiosity → (-) ethical recognition	Not supported. $\beta = -.11, p > .05$.
1c Intrinsic religiosity → (+) ethical intent	Supported. $\beta = .25, p < .01$.
1d Extrinsic religiosity → (-) ethical intent	Supported. $\beta = -.16, p < .05$.
2a Intrinsic religiosity → (+) five ethical principles	Partially supported. Supported for justice ($\beta = .31, p < .001$), deontology ($\beta = .34, p < .001$), relativism ($\beta = .34, p < .001$) and utilitarianism ($\beta = .27, p < .001$). Not supported for egoism ($\beta = .04, p > .05$).
2b Extrinsic religiosity → (-) five ethical principles	Partially supported. Not supported for justice ($\beta = -.12, p > .05$) and egoism ($\beta = .01, p > .05$). Supported for deontology ($\beta = -.27, p < .001$), relativism ($\beta = -.17, p < .05$) and utilitarianism ($\beta = -.18, p < .05$).
3a Five ethical principles mediate intrinsic religiosity-ethical recognition	Partially supported. Supported for justice (standardized indirect effect = $.15, p < .001$), deontology (standardized indirect effect = $.15, p < .001$), relativism (standardized indirect effect = $.16, p < .001$) and utilitarianism (standardized indirect effect = $.08, p < .01$). Not supported for egoism (standardized indirect effect = $.00, p > .05$)
3b Five ethical principles mediate extrinsic religiosity-ethical recognition	Partially supported. Not supported for justice (standardized indirect effect = $-.06, p > .05$), egoism (standardized indirect effect = $.00, p > .05$). Supported for deontology (standardized indirect effect = $-.12, p < .01$), relativism (standardized indirect effect = $-.08, p < .05$) and utilitarianism (standardized indirect effect = $-.05, p < .01$).
3c Five ethical principles mediate intrinsic religiosity-ethical intent	Partially supported. Supported for justice (standardized indirect effect = $.17, p < .001$), deontology (standardized indirect effect = $.19, p < .001$), relativism (standardized indirect effect = $.20, p < .001$) and utilitarianism (standardized indirect effect = $.14, p < .01$). Not supported for egoism (standardized indirect effect = $.01, p > .05$)
3d Five ethical principles mediate extrinsic religiosity-ethical intent	Partially supported. Not supported for justice (standardized indirect effect = $-.07, p > .05$) and egoism (unstandardized indirect effect = $.00, p > .05$). Supported for deontology (standardized indirect effect = $-.15, p < .001$), relativism (standardized indirect effect = $-.10, p < .05$) and utilitarianism (standardized indirect effect = $-.09, p < .05$).

Table 5 Hypotheses testing for Vignette C

Hypotheses	Findings
1a Intrinsic religiosity → (+) ethical recognition	Not supported. $\beta = .04, p > .05$.
1b Extrinsic religiosity → (-) ethical recognition	Not supported. $\beta = -.09, p > .05$.
1c Intrinsic religiosity → (+) ethical intent	Not supported. $\beta = .15, p > .05$.
1d Extrinsic religiosity → (-) ethical intent	Not supported. $\beta = -.16, p > .05$.
2a Intrinsic religiosity → (+) five ethical principles	Partially supported. Supported for justice ($\beta = .30, p < .001$), deontology ($\beta = .28, p < .001$) and relativism ($\beta = .22, p < .01$). Not supported for egoism ($\beta = .09, p > .05$) and utilitarianism ($\beta = .09, p > .05$).
2b Extrinsic religiosity → (-) five ethical principles	Partially supported. Supported for justice ($\beta = -.21, p < .01$) and deontology ($\beta = -.26, p < .001$). Not supported for relativism ($\beta = -.13, p > .05$), egoism ($\beta = -.03, p > .05$) and utilitarianism ($\beta = -.15, p > .05$).
3a Five ethical principles mediate intrinsic religiosity-ethical recognition	Partially supported. Supported for justice (standardized indirect effect = $.10, p < .001$), deontology (standardized indirect effect = $.08, p < .01$) and relativism ($\beta = .06, p < .05$). Not supported for egoism (standardized indirect effect = $.01, p > .05$) and utilitarianism (standardized indirect effect = $.01, p > .05$).
3b Five ethical principles mediate extrinsic religiosity-ethical recognition	Partially supported. Supported for justice (standardized indirect effect = $-.07, p < .01$) and deontology (standardized indirect effect = $-.07, p < .01$). Not supported for relativism (standardized indirect effect = $-.03, p > .05$), egoism (standardized indirect effect = $-.01, p > .05$) and utilitarianism (standardized indirect effect = $-.02, p > .05$).
3c Five ethical principles mediate intrinsic religiosity-ethical intent	Partially supported. Supported for justice (standardized indirect effect = $.16, p < .001$), deontology (standardized indirect effect = $.12, p < .01$) and relativism (standardized indirect effect = $.10, p < .05$). Not supported for egoism (standardized indirect effect = $.02, p > .05$) and utilitarianism (standardized indirect effect = $.03, p > .05$).
3d Five ethical principles mediate extrinsic religiosity-ethical intent	Partially supported. Supported for justice (standardized indirect effect = $-.11, p < .05$) and deontology (standardized indirect effect = $-.11, p < .01$). Not supported for relativism ($\beta = -.06, p > .05$), egoism ($\beta = -.01, p > .05$) and utilitarianism (standardized indirect effect = $-.06, p > .05$).

Figure 1
Conceptual Model



Appendix***Vignette A.***

Jane is an operations manager who oversees a call center in a medium-sized organization. The call center is experiencing poor operational efficiency. Jane recently received several suggestions from her boss about improving efficiency, one of which involved a “quick fix” by reducing the staff by two workers, and the other involved some employee retraining that will take more time and effort to work. Her boss also indicated that poor efficiency is not viewed favorably in the company, and that continued poor performance might cause Jane to lose her annual bonus. All call center employees are hard-working, have received good performance reviews, and really need their jobs.

Action: Two days later, Jane calls two workers into her office to give them the bad news. They no longer work at the call center.

(Valentine and Hollingworth, 2012, p. 514)

Vignette B

A company has just introduced a highly successful new kitchen appliance. The sales manager, who is paid partly on a commission basis, discovers that there has been insufficient product testing to meet government guidelines. These tests so far indicate no likelihood of a safety problem.

Action: The sales manager continues to promote and sell the product.

(Shawver and Sennetti, 2009, p. 675)

Vignette C

A company will receive a big order from abroad if the managing director agrees to charge excess price for an order and transfer, through an intermediate, put this amount back to a Swiss bank account indicated by the customer. When the matter is looked at, the managing director concludes that the risk for getting caught is non-existing. The order would guarantee half-a-year's work for the company.

Action: The managing director decides to agree with the arrangement.

(Kujala, 2001, p. 233)