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Ethics and Religion: An Empirical Test of a Multidimensional Model

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ABSTRACT. Although it seems that ethics and religion should be related, past research suggests mixed conclusions on the relationship. We argue that such mixed results are mostly due to methodological and conceptual limitations. We develop hypotheses linking Cornwall et al.'s (1986, *Review of Religious Research*, 27(3): 266–244) religious components to individuals' willingness to justify ethically suspect behaviors. Using data on 63,087 individuals from 44 countries, we find support for three hypotheses: the cognitive, one affective, and the behavioral component of religion are negatively related to ethics. Surprisingly, one aspect of the cognitive component (i.e., belief in religion) shows no relationship. Implications for research and practice are discussed.

KEY WORDS: religion, ethics, cross-national study

Introduction

The link between religion and ethics seems obvious (Tittle and Wlech, 1983; Weaver and Agle, 2002). Religions, through the values they embody, often build the basis for what is considered right and wrong (Turner, 1997). Religion produces both formal and informal norms and provides people with a freedom/constraint duality by prescribing behaviors within some acceptable boundaries (Fararo and Skvoretz, 1986). Such norms, values, and beliefs are often codified into a religious code such as the Bible or the Koran. In Christian religions, for instance, the Ten Commandments provide a broad basis of codified ethical rules that believing Christians must

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follow in order to actualize what they believe in (e.g., salvation). In turn, through daily exposure to norms, customs, laws, scripts, and practices, religions impart societal members with values and produce expectational bonds or ''reciprocal expectations of predictability'' (Field, 1979) that eventually become taken for granted. Such values often provide guides for what are considered ethical behaviors for most of the world's religions (Fisher, 2001). Furthermore, in societies where one or few religions are dominant, the overarching core values of these religions are likely to be mirrored in secular values of society (codified law or non-codified social norms), which regulate everyday activity and ethical behavior.

However, despite the above conceptual tie between religions and ethics, research has provided mixed conclusions on the relationship (Tittle and Welch, 1983; Weaver and Agle, 2002). For instance, some studies have found no difference between religious and non-religious individuals on unethical behaviors such as dishonesty and cheating (e.g., Hood et al., 1996; Smith et al., 1975), while a negative relationship was found between use of illegal substances and individual religiousness (Khavari and Harmon, 1982). The results are no more definitive for studies linking religions to business ethics. For instance, Kidwell et al. (1987) found no relationship between religiosity and ethical judgments of managers while Agle and Van Buren (1999) found a small positive relationship between religious beliefs and corporate social responsibility. Furthermore, even studies linking marketing ethics with religiousness have found insignificant results (Vitell and Paolillo, 2003), whereby religiosity was found unrelated to consumer ethics. Taken together, the above supports Hood et al.'s (1996: 341) view of research between religion and ethics as ''something of a roller coaster ride'' and the difficulty to reach definitive conclusions about the relationship (Weaver and Agle, 2002).

We, however, believe that the mixed results are mostly due to the following conceptual and methodological issues. First, most studies tend to consider only unidimensional conceptualizations of religion, such as church attendance or religious affiliations (e.g., Agle and Van Buren, 1999; Schwartz and Huisman, 1995). However, De Jong et al.'s (1976) empirical test of the multidimensional view of religion clearly shows that ''religion seems far too complex an arena of human behavior - as diverse and heterogeneous as human behavior - not to include many different and unrelated types of variables'' (Dittes, 1969: 618). Therefore, it seems important to consider more multidimensional measures of religiosity to get a richer understanding of the relationship between ethics and religiosity.

Second, even those studies that have considered multiple dimensions have done so without regard for conceptual support for the choice of their dimensions (e.g., Agle and Van Buren, 1999). In addition, some studies have even included numerous dimensions and chosen those dimensions that fit their results (e.g., Conroy and Emerson, 2004). We believe that it is crucial to consider theoretical models that guide the choice of dimensions.

Third, most studies have considered only one religion (e.g., Angelidis and Ibrahim, 2004; Conroy and Emerson, 2004). Given the similarities of what is considered ethical behavior by the major world religions (Fisher, 2001), we suggest considering cognitive, affective, and behavioral components of religiosity (rather than specific religious denominations) as predictors of ethics.

Fourth, Weaver and Agle (2002) argue that many of the ethical measures have been attitudinal and may thus suffer from social desirability biases. It is therefore important to consider measures that do not elicit socially desirable responses.

Finally, many studies have emphasized narrow, and for this subject matter, peculiar samples of undergraduate and MBA students (e.g., Angelidis and Ibrahim, 2004; Conroy and Emerson, 2004; Kidwell et al., 1987). Thus, in addition to issues of generalizability to wider populations, Tittle and Welch (1983) have also warned that student samples should be viewed with skepticism given the role of religion at such ages. Research is needed using more comprehensive samples that target representative populations in terms of age and culture.

Given the above, we investigate the relationships between multiple dimensions of religion and ethics. We use data from the World Values Survey (WVS) (2000) to examine how specific dimensions of religion (Weaver and Agle, 2002) are related to ethics and thus incorporate multiple religious denominations and multiple facets of the religious

experience. We use Cornwall et al.'s (1986) conceptual model of religiosity to guide us in the selection of religion dimensions. Furthermore, to examine ethics, we use an accepted measure in the literature, namely the justification of ethically suspect behaviors (Cullen et al., 2004; Parboteeah et al., 2005). Unlike typical measures of ethical behavior such as asking respondents if they have received 'kickbacks' or engaged in unethical behaviors, justification of ethically suspect behaviors asks respondents to which degree they would be willing to justify behaviors (e.g., bribing, cheating on your taxes) that are generally considered unethical. As such, respondents are less likely to provide socially desirable responses, as they are not asked whether they have engaged in such behaviors, but whether they consider such behaviors as justifiable. Finally, this study incorporates large-scale cross-national data from 63,087 respondents from 44 countries.

Hypotheses

Our dependent variable of interest is an individual's willingness to justify ethically suspect behaviors, such as cheating on taxes or accepting bribes (Cullen et al., 2004). Our focus is primarily on Rest's (1986) third stage (intention or justification of the ethically suspect behavior) in the moral reasoning process that leads to unethical behaviors. Although willingness to justify ethically suspect behaviors is not the same as committing the ethically suspect behavior, it may nevertheless be viewed as an endorsement or acceptance of the behavior (Szwajkowski, 1992).

While research has tended to consider only unidimensional aspects of religion, often through measures such as church attendance (Parboteeah et al., 2004), most researchers agree that religion "cannot be conceived as a single, all-encompassing phenomenon" (De Jong et al., 1976). Research suggests that religions can manifest themselves through numerous dimensions such as religious belief, religious experiences, religious practices, and religious knowledge (Cornwall et al. 1986; De Jong et al., 1976).

However, although previous studies have revealed a number of different religious dimensions, most studies suggest that these dimensions are variants of cognitive (knowing), affective (feelings), and behavioral (doing) components (Cornwall et al., 1986). As such, we use Cornwall et al.'s (1986) conceptual framework, consider manifestations of each of the above components, and discuss the likely link with justifications of ethically suspect behaviors.

Cognitive component

The cognitive component refers to the 'knowledge' dimension of religion (De Jong et al., 1976) and tends to be one of the most frequently measured dimensions (Cornwall et al., 1986). Often, this dimension is manifested through personal or private religious beliefs that reflect the existence of the divine (Cornwall et al., 1986), such as for example, the belief that God exists or the belief that there is life after death. As empirically verified by Faulkner and De Jong (1966), this dimension reflects the ideological aspect of religion as reflected in expectations regarding religious beliefs (e.g., belief in the importance of God) (Weaver and Agle, 2002). Past studies of ethical issues show that some have considered religious beliefs as prime indicators of religiosity (Angelidis and Ibrahim, 2004).

Most religions and the consequent religious beliefs incorporate strong teachings about appropriate ethical behaviors (Tittle and Welch, 1983; Weaver and Agle, 2002). For instance, the Ten Commandments provide guidelines about what is considered unethical. Additionally, classical writings of Hinduism also spell out clear ethical values, such as respect for one's parents (Ludwig, 2001). Similarly, Islam has clear rules and ways that prescribe the proper pious life (Sadeq, 2002). Ali et al. (2000) go even further and suggest that the world's major monotheistic (belief in one and all powerful God) all contain moral tenets that provide similar moral guidance. Additionally, Buddhism also prescribes that the good life is an ethical life based on the basic tenet of coexistence of humans and nature and, ultimately, compassion (Dalai Lama, 1974)

Given the above, we argue that religious beliefs are negatively related to justifications of unethical behaviors. Strong beliefs in religion suggest that people have a foundation for a moral life built on religion (Vitell and Paolillo, 2003). Because strong religious beliefs imply clear religious teachings

discouraging ethically suspect behaviors, it is unlikely that those with religious beliefs will justify unethical behavior. They are more likely to use those religious principles as guides to discourage and condone others engaging in unethical behaviors. Furthermore, Conroy and Emerson (2004) also argue that believers in God are less likely to act unethically because of the fear of being caught by an omniscient God and being punished. In such cases, people may take a more utilitarian approach whereby they assess the costs of engaging or supporting in unethical behaviors against rewards of discouraging or not engaging in such behaviors. Those with strong beliefs are more likely to feel that they have a cost because such costs may come from internalized values or sanctions from others in their religious community.

Hypothesis 1 The cognitive component of religion is negatively related to justifications of ethically suspect behaviors.

Affective component

The affective component ''encompasses feelings toward religious beings, objects, or institutions'' (Cornwall et al., 1986: 227) and reflects the degree to which people are committed to God and religion. This component refers to the emotional attachment or spiritual commitment people feel towards religion. In its private form, the affective component refers to the subjective mode of religion and is reflected in the degree to which people are committed to God or some deity (Cornwall et al., 1986). In its institutional form, the affective component is manifested through people's commitment towards their religion or religious organization.

As such, extant research sees spiritual commitment as an important mechanism for maintaining religious identity as it reflects the degree to which people feel attached to God or religion. Similar to our arguments regarding the cognitive component, we also expect spiritual commitment to relate negatively to justifications of unethical behavior. Given that most religions and religious groups tend to emphasize and promote moral behaviors (Tittle and Welch, 1983), it follows that if people are emotionally attached, they are more likely to have internalized values consistent with promotion of ethical behaviors. Such strong religious feelings should discourage deviant behaviors (and unethical behaviors) as it would require strong believers to confront behaviors potentially conflicting with their ideals. Such thoughts may evoke discomforting cognitive dissonance feelings. As such, people with high religious feelings and commitment seem less likely to condone ethically suspect behaviors (as so judged by the religion they are spiritually committed to). Hence, the more they are spiritually committed, the more likely unethical behaviors are inconsistent with their own belief systems. As such, we propose:

Hypothesis 2 The affective component of religion is negatively related to justification of ethically suspect behaviors.

Behavioral component

The behavioral component refers to the 'doing' manifestations of being religious. Most people act on their religious values through participation in church activities, praying in private, and even making financial contributions to their church (De Jong et al., 1976). Religious practice is typically seen as an indicator of how much value individuals place on religion. The more people value religions, the more likely they are to 'consume' religion (Myers, 2000) and thus be involved in church attendance and other forms of public consumption.

The behavioral component is likely one of the most frequently studied dimensions of religiosity (Cornwall et al., 1986) and some have even argued that the behavioral measure is one of the best indicators of the degree of religiosity of individuals (Parboteeah et al., 2004). Unlike other attitudinal measures, the religious practice requires respondents to think about the frequency of activity and thought regarding religion and thus provides a more accurate description of religion in one's life (Smith et al., 1999).

Similar to other dimensions of religion, the behavioral component should also be negatively related to justifications of unethical behavior. Those who participate in church or other religious institutions and pray are more likely to be exposed to religious teachings and ideals that condemn unethical practices and behavior (Weaver and Agle, 2002). As such, we expect that frequent exposure to rituals and practices reinforce particular religious beliefs and

knowledge discouraging engagement in unethical behaviors. By being involved with others with similar beliefs, the behavioral component, ''provides a stake in conformity as well as restraint through a network of time, place, and behavioral obligations'' (Tittle and Welch, 1983: 657). As such, it seems less likely that those who exhibit strong behavioral components support justifications of unethical behaviors.

In addition to the above, participation in church activities is a mechanism by which individuals become connected to other individuals through a highly valued social network (Myers, 2000). Such social networks allow members of the network to get social support and to report better social relationships (Bradley, 1995). However, a consequence of the network is that members have strong ties and share ideological, ethical, and moral values and beliefs (Berger, 1969). As such, we expect that frequent participation in religious services will reinforce ethical teachings as attendants interact with others with similar ethical values. Furthermore, people who participate regularly in religious practice value the benefits (e.g., friendship, social support, etc.) associated with such activities. As such, they are wary of expulsion from the network (Ellison, 1995) and are less likely to justify ethically suspect behaviors, because actions are likely to be viewed negatively by other members of the network.

Hypothesis 3 The behavioral component of religiosity is negatively related to justifications of ethically suspect behaviors.

Methods

Sample and data sources

The data for the present study came from the World Values Survey (WVS) (World Values Study Group, 2000), available through the Inter-University Consortium for Political and Social Research. The WVS is a large-scale effort to collect data around the world on a large variety of topics. The researchers are also tracking how values and attitudes are changing in over 60 countries around the world.

Sample

The universe for the survey included adults 18 and over in 44 countries. Both national random and quota sampling were used. All surveys to collect our measures were conducted with face-to-face interviews. Surveys in Western countries were carried out by professional survey organizations, while surveys in Eastern European countries were conducted by their respective national academies of science or university-based institutes.

Consistent with procedures recommended by Singh (1995) for establishing measure equivalence across countries, we computed the reliability of our dependent variable separately for each country. We included in the study only those countries that had reliabilities of over 0.60 for the justifications of ethically suspect behaviors. Although we would have liked reliabilities of 0.70 and above, given the richness and depth of the available data and a total sample reliability of 0.70, a reliability criterion of 0.60 is acceptable (Bagozzi, 1994; Cohen et al. 2003). Data for the study included 63,087 individuals from 44 countries. Table I lists the countries studied, respective sample size and the reliability of our dependent variable.

Dependent variable

Similar to Cullen et al. (2004) and Parboteeah et al. (2005), justification of ethically suspect behaviors was measured by asking respondents the extent to which they thought that certain unethical behaviors were justified (on a 1–10 scale). The unethical behaviors were reflected in four items pertaining to such behaviors as ''Claiming government benefits which you are not entitled to,'' ''Avoiding a fare on public transport,'' ''Cheating on taxes if you have the chance,'' and ''Someone accepting a bribe.'' Consistent with accepted procedures, we constructed a measure of individual unethical behavior by averaging the items.

To establish a measure of individuals' justification of unethical behaviors independent of possible dependency on country differences, we regressed country (as dummy variables) on all items and saved the standardized residuals for further analyses. This 'partialling' procedure is accepted as a way to remove group effects (Cohen et al., 2003). We used the standardized residuals from this procedure (''purified'' from country-effects) as input for the

TABLE I

Countries, Sample Size, and Reliability

Country	Sample size	Reliability
1. Albania	960	0.79
2. Azerbaijan	1,704	0.60
3. Australia	2,027	0.71
4. Austria	1,471	0.68
5. Armenia	1,873	0.72
6. Bosnia	1,192	0.69
7. Belarus	830	0.69
8. Canada	1,898	0.78
9. Chile	1,133	0.70
10. Taiwan	755	0.65
11. Colombia	2,989	0.61
12. Croatia	983	0.69
13. Czech Republic	1,852	0.72
14. Finland	1,012	0.67
15. France	1,540	0.67
16. Georgia	1,943	0.76
17. Germany	1,962	0.81
18. India	1,809	0.90
19. Italy	1,933	0.63
20. Japan	1,256	0.79
21. Lithuania	917	0.68
22. Luxembourg	1,100	0.61
23. Macedonia	944	0.65
23. Mexico	1,248	0.60
24. Moldova	826	0.81
25. Montenegro	947	0.78
26. Morocco	2,086	0.60
27. New Zealand	1,120	0.78
28. Nigeria	2,022	0.80
29. Peru	1,426	0.60
30. Philippines	1,167	0.76
31. Puerto Rico	682	0.69
32. Russian Federation	2,226	0.62
33. Serbia	1,095	0.73
34. Singapore	1,502	0.80
35. South Africa	2,882	0.78
36. Spain	1,154	0.77
37. Switzerland	1,159	0.64
38. Tanzania	1,129	0.61
39. Uganda	995	0.80
40. Ukraine	1,024	0.73
41. United Kingdom	970	0.71
42. U.S.A.	1,195	0.74
43. Uruguay	966	0.69
44. Venezuela	1,183	0.67

subsequent analyses including all individual-level responses.

Religion dimensions

To construct the various dimensions for our study, we used data available from the WVS. We constructed measures based on two important considerations. First, and most importantly, we relied on previous research to select items from the World Values Survey (2000) to measure the various religion dimensions. Second, we chose items that also contributed to the reliability of each measure.

For the cognitive component, consistent with De Jong et al. (1976) and Kelley and De Graaf (1997), we derived two manifestations. This classification reflects Cornwall's et al. (1986) assertions that the cognitive aspect of religion can involve both a private and public mode. As such, for the cognitive component, we constructed a private mode (belief in religion) and public mode (belief in church authorities). We measured the *belief in religion* dimension by asking respondents the degree to which they believed in (1) an after-life, (2) in hell, and (3) heaven. These dummy variables (1 – yes, 0 – no) were then combined to form the religious belief dimension. We note that, although not all religions may view these issues similarly, there is nevertheless some agreement that they all recognize such concepts as hell or heaven (Barro and McCleary, 2003). Reliability (Cronbach's alpha) for this measure is 0.85.

For the dimension of *belief in church authorities*, we relied on Cornwall et al. (1986) and constructed a measure based on responses to four questions pertaining to beliefs in church authorities. Respondents were asked whether they believed that the church authorities were providing adequate answers to ''The moral problems and needs of the individual,'' ''The problems of family life,'' ''People's spiritual needs,'' and ''The social problems facing our countries.'' These dummy variables (Yes = 1 and No = 0) were combined to form a belief in church authorities measure. Reliability for this measure is 0.84.

Consistent with previous research (Cornwall et al., 1986; De Jong et al., 1976), the affective component was measured with two items reflective of the degree of feeling towards religion. The items include measures asking respondents: (1) the degree

TABLE II

Correlations and Descriptive Statistics

Variables	Mean	S.D.	1	2	3	4	5	6	7	8
1. Age	41.08	16.29								
2. Education	4.48	2.26	−0.19							
3. Income	4.52	2.49	−0.10	0.32						
4. Gender	0.48	0.50	−0.02	0.06	0.06					
5. Justifications of ethically suspect behaviors	2.31	1.66	−0.16	0.01	−0.001	0.05				
6. Cognitive component: belief in religion	0.02	1.32	0.05	0.08	0.05	−0.03	−0.01			
7. Cognitive component: Belief in church authorities	0.56	0.40	−0.02	−0.10	−0.05	−0.07	−0.07	0.08		
8. Affective component	0.08	0.63	−0.03	−0.09	−0.04	−0.10	−0.09	0.15	0.54	
9. Behavioral component	0.002	0.90	0.04	−0.07	−0.03	−0.13	−0.09	0.19	0.49	0.62

For correlations greater than or equal to 0.04, $p < 0.05$; for correlations greater than or equal to 0.06, $p < 0.01$
$N = 63{,}087$

to which God was important in their lives on a 10-point scale (1 – not at all to 10 – very important), and (2) the importance of religion in their life (four point scale). These two items reflect the degree of affect individuals feel towards religion. Reliability for this measure is 0.77.

Finally, for the behavioral component, consistent with previous research (Myers, 2000; Parboteeah et al., 2004), we used items that reflected behaviors supporting religion. Specifically, Cornwall et al. (1986) suggests that the behavioral dimension reflects the ''acting out'' aspect of religion of which praying and church attendance is prominent. We therefore constructed a measure based on two items. Respondents were asked the frequency with which they attended religious services (8-point scale from 'never' to 'more than once a week'). Respondents were also asked the degree to which they prayed to God outside of religious services on a 7-point scale ranging from 'never' to 'everyday.' We used the average of the standardized scores to construct our behavioral measure. Reliability for this measure is 0.77.

Control variables

The extant literature shows that individual characteristics also play a role in determining justifications of unethical behaviors. To control for such effects, we used a number of variables provided in the original data set (World Values Survey, 2000). They included (1) age (measured in years), (2) gender (0: female, 1: male), (3) education (years of education), and (4) income.

Table II shows a matrix of correlations and sample statistics of variables used in this study.

Analyses

Linear regression

We used linear regression to test our hypotheses. All variables were entered in an equation regressing justifications of ethically suspect behaviors on the control and independent variables. Multicollinearity statistics do not indicate distortions of results due to correlation among independent variables. Variance inflation factors for all parameter estimates were less than 10, indicating that multicollinearity is not a problematic issue (Studenmund, 1992).

Results

Table III shows the results of the regression analysis, providing partial support for one hypothesis while fully supporting two others. Specifically, the model shows belief in church authority (Hypothesis 1), religiosity's affective component (Hypothesis 2), and the behavioral component (Hypothesis 3) are negatively related to individuals' willingness to justify unethical behaviors. However, our analysis finds no support for our prediction regarding belief in religion (cognitive component) as this variable was not related to individuals' willingness to justify unethical behaviors.

TABLE III
Regression Results

Variables	
Control variables	
Age	−0.18★★★
Education	−0.04★★★
Gender	0.04★★★
Income	−0.02★★★
Religiosity components	
Cognitive component: belief in religion	0.00
Cognitive component: belief in church authorities	−0.03★★★
Affective component: spiritual commitment	−0.14★★★
Behavioral component: religious practice	−0.04★★★

★$p < 0.05$; ★★$p < 0.01$; ★★★$p < 0.001$
$R^2 = 0.043$; Adjusted $R^2 = 0.043$

Moreover, all four individual level control variables appear significantly related to individuals' willingness to justify unethical behaviors: Consistent with prior research, individuals' age (Harris, 1990; Parboteeah et al., 2005), education, and income are negatively related to their willingness to justify unethical behaviors (Parboteeah et al., 2005). Moreover, men, more than women, are inclined to justify unethical behaviors (Husted, 2000).

Discussion

The objective of this paper is to provide a more fine-grained conceptual and empirical analysis of the linkages between religion and ethics. First, we follow De Jong et al.'s (1976) multidimensional view of religion, distinguishing between four dimensions. Second, we relate these variables to individuals' willingness to justify unethical behaviors, rather than asking if they personally have committed such behaviors. Using this as our dependent variable holds important implications, as individuals' willingness to justify ethically suspect behaviors can be viewed as an endorsement or acceptance of such behaviors (Szwajkowski, 1992). It is important to note, however, that willingness to justify unethical behaviors is not equal to committing such behaviors (Cullen et al., 2004). Rather, this is merely one of a series of steps that may eventually lead to unethical behavior (Rest, 1986).

Discussion of findings

Three of four measures of religion considered in our empirical analysis show the expected negative relationship with individuals' willingness to justify unethical behaviors. The degree to which people believe in church authorities (cognitive component) and their emotional attachment to religious beings, objects, or institutions (affective component) are related to individuals' being less likely to justify unethical behaviors such as cheating on taxes or using public transport without paying. On a general level, these findings support numerous claims of scholars highlighting the values-setting and normative effect of religions in societies (Field, 1979; Fararo and Skovoretz, 1986; Fisher, 2001). This general argument is well established, claiming that as religions are important in the shaping of societal values and norms, individuals identifying with such religions are more likely to live by these values and adhere to these norms.

Results also provide support for our predictions regarding the behavioral aspect of religion. Specifically, attendance of religious services and praying is negatively related to justifications of ethically suspect behaviors. As we argued earlier, this suggests that the presence at church reinforces religious teachings while also placing conformity pressures on individuals. The act of praying is also a form of reinforcement. It therefore follows that the behavioral component should be related to lower justification of ethically suspect behaviors.

Contrary to our hypotheses, belief in religion is not related to individuals' justification of ethically suspect behaviors. Although surprising, there seems to be one strong explanation for our findings for religious belief. It is possible that although all religions share similar beliefs regarding what constitutes moral behavior, there will be differences in the intensity and nature of such beliefs. For instance, Weaver and Agle (2002) suggest that some forms of Christianity tend to emphasize forgiveness to such a degree that ethical behavior becomes less crucial to the religion. In

contrast, other forms of Christianity places much stronger emphasis on ethical behavior. Additionally, Butterfield et al. (2000) also discuss the role of language or categorizing in terms of how individuals interpret situations. As such, it also seems possible that the different religions will have different interpretations of the dependent variables. For example, some of the behaviors perceived as unethical by some religions (someone accepting a bribe) may be seen as a normal way to doing business by others. Although it is problematic to explain non-significant findings, we surmise that the above thoughts may provide some avenues for further inquiry.

Theoretical implications

Given the above findings, our study makes some significant contributions to the study of the relationship between ethics and religion. Most importantly, we provide detailed and broad-based evidence that religiosity is related to justifications of unethical behavior. Using data from over 44 countries, we show that one of the key components of religion has the hypothesized effect on justifications of ethical behavior. Although we did not make an explicit comparison of the various components, a look at Table III shows that the affective component is most likely the best indicator of religiosity (with regards to ethics) among the various components. Our operationalization includes items such as importance of God in one's life and importance of religion in one's life etc. As such, the affective component reflects the emotional reaction people have with respect to religion. Given that the affective component had the strongest negative relationship with justification of ethically suspect behaviors, our findings provide definite support for the purported link between religion and ethics.

Our study thus contributes to the study of ethics and religiosity in different ways. First, the issue of ethics continues to be of prime interest to both practitioners and academicians (Cullen et al., 2004). By linking religion and ethics, we provide a more refined understanding of determinants of unethical behaviors. Second, by considering multiple dimensions of religion through a conceptual model (Cornwall et al., 1986), we provide for a more theoretically guided understanding of the relationship between religion and ethics, thus answering Weaver and Agle's (2002: 80) lament that ''much of the research examining relationships between religiosity and behavior have been relatively atheoretical, being focused primarily on specific empirical phenomena.'' Given that most previous research has focused individually on specific dimensions, this study provides a more comprehensive analysis. Third, by considering the dimensions of religions representing the majority of people around the world (Protestant, Roman Catholics, Buddhism, Hinduism, Islam), we provide insights into religions that are practiced by over 70% of the world's population (Cullen and Parboteeah, 2005). Fourth, by considering multiple dimensions of religion, we examine whether these various dimensions are similarly related to ethics. This can provide for a more fine-grained understanding of the relationship between the two and explain some of the inconsistent results found in the literature (Weaver and Agle, 2002). Finally, by using a theoretical approach guiding our selection of religion dimensions, we hope that future researchers will also incorporate a more theoretical approach to their consideration of religion. Furthermore, given the increased and sustained importance of religion around the world (Iannacconne, 1998), our study provides a possible approach to examining the link between religion and other key work outcomes.

Limitations and outlook

We hope that this investigation spurs future research to examine other key questions in the religion and ethics debate. First, we note that we were limited to the measures provided by the World Values Survey (2000). For instance, our measure for justification of ethically suspect behavior contains only four items and only one of those items is directly relevant to business ethics. However, we hope that future research will examine actual prevalence of unethical behaviors and more business ethics related issues rather than other stages of the moral reasoning process (Rest, 1986). Specifically, it would be interesting to examine whether the relationship between our religious dimensions hold with all of the four stages of Rest's (1986) model. This could

potentially explain some of the counterintuitive findings in the literature. Similarly, it might be very interesting to investigate religiosity's effects on other domains of ethical decision making such as work ethics and marketing ethics.

Second, we examined only certain religiosity dimensions as we were constrained by what was available from the World Values Survey (2000). However, we hope that future research will incorporate other possible manifestations of religion. For instance, research by Voas et al. (2002) suggest that religious pluralism, the degree to which single religions are not dominant and there are many alternative religions available, could also be potentially linked to ethics.

Third, we also acknowledge the large sample size and the relatively small variance of justifications of ethically suspect behaviors explained by the religious dimensions. However, by controlling for country effects, we provide evidence that religious dimensions are indeed related to ethics irrespective of national context. We therefore believe the paper makes a strong contribution regarding the critical dimensions of religion in comprehensive framework. However, we hope that the strong conceptual model offered in this manuscript will provide the basis to encourage more fine-grained and stronger empirical studies.

Fourth, our result for belief in religion (cognitive component) is surprising. As highlighted above, future research should examine if this positive relationship holds in other data. Furthermore, future research should investigate possible non-linear effects between all four dimensions of religion and ethics. It seems probable that at a certain level of religiosity, the relationships found in our analysis may diminish, disappear, or change direction.

Fifth, our conceptual and empirical analysis does not account for possible influences of the national societal contexts (Cullen et al., 2004). In fact, we have empirically controlled for any country-level effects. We encourage scholars to extend our inquiry by specifying and testing national level variables that may influence the variables and relationships investigated here.

Finally, a post-hoc analysis of our results also suggests that, perhaps counter to prevailing wisdom, not all religious components necessarily affect ethics similarly. As such, we strongly encourage further scholarly inquiry into the link between religion and ethics.

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