

The Effect of Islamic Religiosity on Corporate Social Responsibility and Marketing Ethics: the Case of Algerian Managers

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Abstract:

Previous research on the relationship between religion and business ethics have presented mixed conclusions and suggested further clarification. Therefore, the purpose of this paper is to examine the relationships between Religiosity, Corporate social responsibility (CSR) and Marketing practices from an ethical based Islamic perspective for Algerian managers. Based on convenience sampling, 41 companies, located mainly in Constantine in eastern part of Algeria, represented by their managers completed a self-administered questionnaire. The result reveals that Islamic Religiosity is a significant contributor to managers' ethical marketing practices, as well as to managers' Islamic CSR orientations. In the same way, Islamic CSR showed a significant relationship with the ethical marketing behaviour of managers. Further studies are recommended to investigate how different aspects of religiosity can be used as a complement to other legal and social institutions in promoting and encouraging best practices.

Keywords: Algeria, Marketing Ethics, Corporate Social Responsibility, Islamic Religiosity.

Jel Classification Codes : A13, M14, Z12.

1. INTRODUCTION

The complex nature of globalisation has influenced corporations to have more awareness of the social, economic and environmental concerns of their communities, through developing policies, standards and behaviours that demonstrate their sensitivity to their social and ethical responsibility. In consequence, concepts like corporate social responsibility (CSR) and marketing ethics have become more salient aspects of corporate management. In this respect, religion has a considerable role in bringing and promoting moral values and ethical prescriptions that offer practical guidance to business managers concerning ethical issues. For instance the Islamic religion presents a solid platform of organised ethical rules that Muslims must follow in order to accomplish their religious duties. Relationship between religious beliefs of corporate managers and their attitudes toward social and ethical responsibility has received increasing attention in academic literature. Despite these significant advances, the results in relation to religiosity and corporate social and ethical behaviour remain mixed and confusing. The results are no more definitive for studies linking religiosity to business ethics. For instance, McDonald & Kan (1997) found no relationship when examining whether respondents' self-reported importance of religious beliefs influenced their ethical responses while Agle & Van Buren (1999) found a small positive relationship between religious beliefs and CSR. On the other side, Ibrahim, Howard, & Angelidis, (2008) analysed the suggested link between CSR orientation and the degree of religiousness among students. The results indicated that religiousness influences their attitudes toward different elements of CSR. Singhapakdi, Marta, & Rallapalli (2000) examined the possible influence of religiousness on different aspects of the ethical decision making among marketers'. The findings confirmed that religiousness has significant influence on marketers' moral philosophies.

In regards of these previous studies, Parboteeah, Hoegl , & Cullen, (2008) note that most research have generally considered only one religion. Christian societies were exclusively the most used samples of these studies. Other religions, as Abu raiya (2008) confirms, have been largely neglected, even those large and traditional faiths such us Islam.

While the number of studies examining the role religiosity plays in

marketing and business ethics is relatively significant, there are, to our knowledge, modest contributions from scholars examining this role in the Islamic community. Thus, it is logical and appropriate to examine the relationship between religious attitudes and ethical judgments in a variety of business questionable issues, where the individual decision maker is a Muslim manager. More precisely, this paper surveys managers in Algeria on their personal religiosity, attitudes towards Islamic corporate social responsibility (ICSR) and perceptions of unethical marketing practices. So, we will focus on addressing the following main question:

What is the nature of the relationship between Algerian managers' religiosity, corporate social responsibility and marketing ethics?

In order to deal with the research problem stated above four sub questions would be proposed as follows:

- (1) Does Islamic religiosity encourage a positive attitude towards CSR?*
- (2) Is Islamic religiosity a good predictor of negative attitudes towards unethical marketing practices?*
- (3) How do Algerian managers' attitudes towards ICSR influence their marketing ethics?*
- (4) Does Islamic teachings clarify moderate the relationship between Islamic religiosity and CSR attitudes and the relationship between CSR attitudes and acceptance of unethical marketing practices?*

2. Islamic marketing ethics:

Marketing management implies many decisions about customer needs, product designing, packaging, price policies, communication programmes, distribution channels, consumer services, advertising and sales promotion and other practices. Therefore, marketers have a critical role in meeting customer's expectation. In this respect, they are expected to embrace the highest level of ethical values when delivering their products and services. Since Islam is a comprehensive system of life which gives rules for all domains of human activities including marketing and business practices (Hashim & Iskandar, 2014), it may guide marketers to manage these functions in morally acceptable way far from marketing deception and manipulations (Mohiuddi & Shariful Haque, 2013). On this issue, Allah SWT states in many verses of the Quran:

O you who believe! Eat not up your property among yourselves unjustly except it to be a trade amongst you, by mutual consent. And do not kill yourselves (nor kill one another). Surely, Allah is Most Merciful to you (Surah An-Nisa, Ayah: 29).

Seek the life to come by means of what God has granted you, but do not neglect your rightful share in this world. Do good to others as God has done good to you. Do not seek to spread corruption in the land, for God does not love those who do this (Surah Al-Qasas, Ayah: 77).

As regards business dealings, Mohammed, the Messenger of Allah, peace be up on him (PBUH), said: *transactions may only be done by mutual consent (Sunan Ibn Maja, p. 249)*. He (peace be up on him) also said: *"May Allah's mercy be on him who is lenient in his buying, selling, and in demanding back his money."* (Sahih Al-Bukhari, p. 467)

These teachings show that Islamic doctrine establishes and promotes ethical marketing concept. It is clear that the roots of ethical marketing are deep into the Islamic guidelines which confirm that achieving the marketing and economic objectives of companies should be consistent with the Islamic framework of socially and ethically responsible practices (Mohiuddi & Shariful Haque, 2013).

On the basis of some Islamic principles, Belhadj (2015) defines Islamic Marketing as: "a social system of fulfilling human needs through wholesome products and services (Tayyibat) with the mutual consent (Taradi) of all parties under the Islamic rules and principles for the purpose of fulfilling material and spiritual wellbeing of the whole society in the world here and the hereafter". This definition presented the balanced philosophy of Marketing in the Islamic perspective which is based on the main reason of mankind creation, namely worship (Ibadah). Mohiuddin & Shariful Haque (2013) argued that the system of Islamic marketing pursues to achieve dual -but inseparable- goals (a) Maximization of the welfare of this world (fil Duniya); (b) Maximization of the welfare of the hereafter (Wa Fil A'khira). So, as Saeed, Ahmed & Mukhtar (2001) pointed out, Islam does not recognize any division between the material and the spiritual dimension. All human activities in this life, including any marketing and business practices, are shaped by the religious beliefs and are eventually considered at par with any other forms of worship (Ibadah). Based on this,

they suggested that the ethical marketing philosophy from Islamic viewpoint is based on principles of “value-maximisation” as opposed to conventional concept of “profit-maximisation”. In defining Islamic Marketing ethics, Saeed, Ahmed & Mukhtar (2001) state that Islamic approach of marketing ethics differs and thus surpasses the secular ethics in three ways. Firstly, Islamic ethics are based on clear and comprehensive Qur’anic commandments and marketing executives have no right to give their subjective interpretation to satisfy their personal whims and suit their inner desires. Secondly, the transcendental aspect of Islam rejects ethical relativism and call for universal and absolute principles in Ethics. Thirdly, the ethics of Islamic marketing emphasise collectivism on the basis of value-maximization of the whole society rather than individualism based on the selfish pursuit of profit maximisation. Therefore, the human need for a universal ethical marketing framework which can be applicable for all times and across all cultures finds its basic on the Islamic principles.

Therefore, as Arham (2010) states, it can be beneficial to incorporate the modern marketing concept with the Islamic ethics. In this respect, the marketing mix approach has been adopted to examine how the principles of Islamic marketing ethics can be translated to business practices. Marketing mix contains the following four elements (4Ps) and each of them will be analysed from the Islamic perspective as follows.

1) Product:

The production operation, as a human activity, is considered in Islam like any act of worship to God. Islamic framework asserts that the production decision making is guided by the principles of lawfulness, purity, existence, deliverability, and precise determination (Abuznaid, 2012). The Islamic approach integrates moral and spiritual components within the production process. Thus, the material development of the product has to be performed under the principles of Islamic marketing ethics.

The value of the product and its impact on the whole society must be considered in the light of the Islamic criteria of which is to prevent any form of deception or manipulation that harm the society (Saeed, Ahmed, & Mukhtar, 2001). The Islamic perspective reinforces a societal welfare approach rather than the merely profit maximisation of the business (Abul Hassan, Chachi, & Abdul Latiff, 2008).

2) Price:

The price element is the most flexible element of the marketing mix. It should be clear that in Islam taking into account buyers' concerns is not less important than taking into account sellers' concerns. Therefore, "Islam encourages the self-operating mechanism of price adjustments because any unethical lapses in pricing are tantamount to injustice (and are a sin) and all profits that accrue as a result are unethical and unjust." (Saeed, Ahmed, & Mukhtar, 2001, p. 138). There is a hadith which states: "*Whoever does something in (determines) the price of Muslims to boast more, then God has the right to subjugate him with bone from the fire of hell on The Day of Judgment.*" (Musnad Ahmad, p. 27)

It is clear from the above hadith that a marketer should not only concern with its self-interest by praising prices and practices without regard to mutual interests in accordance with Islamic principles. Payment conditions must also be posed taking into account the interests of others, in particular those weak and poor people in order to spread prosperity to the whole society (Hidayat & Hermawan, 2017, p. 54). Islam also addresses the issue of deceptive price practices such as monopoly and predatory pricing. It is prohibited any attempt to control or fix the price using such policies which are totally against Islamic teachings.

3) Place:

As mentioned above, it is obvious that profit maximization is not appropriate for the society's welfare. This is what decisions about product or service distribution should take into account (Abuznaid, 2012, p. 1487). The ethical issues of decision-making process about distribution channels and physical transport of products are very important in the area of marketing. According to Islamic marketing ethics, the distribution process of products from producers to consumers must be in accordance with the Islamic code of ethics.

Moreover, distribution channels must not create more charges for consumers, in terms of unnecessary additional costs and delivery delays. Islam does not banned agency representation, wholesaling and retailing as a link in the market to facilitate the movement of products and services. However, all of these activities are restricted with the aim of value creation and providing ethically satisfactory services that supporting fair trading and

raises the standard of living (Abul Hassan, Chachi, & Abdul Latiff, 2008, pp. 34-35).

4) Promotion:

In Islam, the aim of marketing communication is to provide true information about goods and services far from any kind of deceptive praise or misleading advice. Considering their responsibilities as Muslims, sellers and buyers should be honest and fair in their business dealings. For instance, sales promotion should not lead at any condition to cover up dishonest promotional behaviour or hide any defect in the products (Abuznaid, 2012). Saeed, Ahmed & Mukhta (2001) summarise the guidelines of promotion in an Islamic marketing as follows: There is no room in Islam to justify any cover up in promotional behaviour. In the light of Islamic marketing ethics, it is not acceptable to praise products or services by qualities which they do not real. Giving any kind of false impression to deceive the consumer and sell a product is totally prohibited in Islam. In addition, the sellers should expose all useful information to the buyers, especially about defects which cannot be easily seen. In Islamic teachings for promotion, it is prohibited to employ sexual appeal or exploit fear and love or any other form of emotional weakness to catch customers. Promoting conspicuous consumption and encouraging extravagance are also forbidden (p. 133).

3. Islam and corporate social responsibility:

Corporate social responsibility (CSR) means that companies should not conduct their business only under their organisational boundaries; rather they have to demonstrate consideration for the broader social environment. This means that companies' social contributions are not limited into one or another type of philanthropic activities, but covers all aspects of business activities and lead the company to better serve the needs of its stakeholders and society at large (Mazereeuw-van, Graafland, & Kaptein, 2014).,Mir, Hassan & Hassan (2005) suggest that the concept of CSR in Islam has a vast history and its basic idea along with practice can be traced back to the first beginnings of Islam. The strict application of the Quranic and Hadith teachings about social duties by companions of the Holy Prophet (peace be upon him) as well as the other Muslims in the first centuries, provide clear indicators regarding their focus on social responsibilities.

Western theorists have presented many approaches to explain the

rationale behind practicing CSR activities. However, until this date they failed to provide a solid ethical justification. In the opposite, Islam provides a comprehensive perspective based on the divine commandments of the Holy Quran and sayings of the Messenger (peace be upon him). The Islamic commandments aims to build solid platform that make moral and ethical principles more eternal, absolute and permanent. That is why Islam encouraged Muslims to employ socially responsible activities not for its economic or marketing benefits but only for the sake of Allah. It is mentioned in the Holy Quran:

“Those who spend their wealth in Allah’s way and thereafter do not express favour nor cause injury (hurt the recipient’s feelings), their reward is with their Lord; there shall be no fear upon them nor shall they grieve.” (Surah Al-Baqarah, Ayah:262).

Alshammary (2014) suggested that Islamic CSR is based on three foundational principles namely, the vicegerency of mankind on earth, divine accountability and the duty on mankind to enjoin good and forbid evil.

- **Vicegerency:** This indicates that Allah has entrusted mankind to be His representative (khalifah) on earth. Allah (SWT) states this principle in the holy Qur’an: *‘I will create a vicegerent on earth’* (Surah Al-Baqarah, Ayah:30). And Allah further states: *‘It is he who hath made you the inheritors of the earth’* (Surah Al-An’am, Ayah: 168).
- **Divine Accountability:** It is derived from the previous principle and involves that on the Day of Judgment every single person will be responsible and accountable to Allah SWT for all of his deeds, whether in his social relations or in his economic and business transactions. Allah SWT says: *‘Allah takes careful account of everything’* (Surah Al-Nisa, Ayah: 86), and *‘Then shall anyone who has done an atom’s weight of good shall see it and anyone who has done an atom’s weight of evil, shall see it’* (Surah Az-Zalzalah, Ayah: 7,8).
- **Enjoining Good and Forbidding Evil:** This principle contains a very important prescription to promote the practice of virtue in the Muslim society and prevent this society from all things which are forbidden. This is the core responsibility that Allah places on Muslims as God vicegerents. Allah says: *‘The Believers, men and women, are protectors one of another: they enjoin what is just, and forbid what is evil...’* (Surah

At-Tawbah, Ayah: 71). And in another verse, Allah states: ‘*You are the best of peoples, evolved for mankind, enjoining what is just (accepted), forbidding what is unjust, and believing in Allah*’ (*Surah Ali 'Imran, Ayah: 110*).

For instance, the protection of health and life in Islam is a supreme value; it is the first of the five ultimate objectives of Islamic teachings. By prohibiting Muslims from the sale of some products or services (like cigarettes, alcohol and gambling), Islam aims to protect Muslims from any harm or destruction. Quranic verses and Hadiths are filled with references to human life protection and health promoting activities. Allah says: ‘*Whoever kills a person unjustly, it is as though he has killed all of mankind and if anyone saved a life, it would be as though he saved the life of the whole people*’ (*Surah Al-Ma'idah, Ayah: 52*). The Prophet (PBUH) said: “*There are two _blessings which many people lose: (They are) health and free time for doing good.*” (*Sahih Al-Bukhari, p. 981*).

These examples of Quranic verses and Hadiths confirm the Islamic concepts of healthcare. These can be references of companies to promote healthy products and services in the Muslim community.

In the area of natural environment protection, Islam has its explicit instructions. Moreover, Islam reinforces environmental awareness by linking religious practices to all other aspects of everyday life, mainly production and consumption activities. Thus it provides a direct and holistic environmental ethic (Mangunjaya & McKay, 2012).

Allah said: “*...And do not desire corruption in the land. Indeed, God does not like corruptors*” (*Surah Al-Qasas, Ayah: 77*). And also said: “*Eat and drink, and do not waste. He does not love the wasteful*” (*Surah Al-A'raf, Ayah: 31*).

This means that wealth and natural resources must be used in such a way as to protect everyone's well-being and no one no matter who he is, has the right to destroy or waste God given resources.

Concerning the community, Islam emphasis that companies have its major contribution in the public domain through philanthropic activities like Zakat, Sadaqat, Infaq and Waqf Systems. Some of them are compulsory such as Zakat. Companies are obligated to contribute to society by paying Zakat, which is one of the five pillars of Islam and is part of the fulfilling

social responsibility (Jawed , 2007, p. 147). Apart from Zakat, there are Sadaqah (voluntary charity) and Waqf (endowment). Sadaqat is a voluntary charity can be given to the poor and needy people without any definite value or rate. Waqf on the other hand, refers to endowment in the forms of real estate property, lands and tangible assets set aside by the legal owners as gifts to God, to provide free relief services to the vulnerable members of the society (Raimi, Patel, Yekini, & Aljadani, 2014).

The notable issue is that, abandoning social responsibility especially zakat is viewed as “an affront to God’s will, with all the attendant consequences in this world and in the Hereafter” (Dusuki, 2008, p. 22).

4. Islamic Religiosity: An Antecedent of social and ethical behavior

Religion plays an important ethical role in human life. Since religion constitutes a strong determinant of values than any other predictor, religious commitment can be expected to influence individual’s ethical beliefs in a positive way. That is, those who are more religious might be expected to be more ethical in terms of their beliefs. According to Johnson, Jang, Larson, & Li (2001) religiosity can be defined as “the extent to which an individual’s committed to the religion he or she professes and its teachings, such as the individual’s attitudes and behaviors reflect this commitment” (p. 25).

Relationship between religious beliefs of corporate managers and their corporate social and ethical responsibility has received increasing attention in academic literature. Although the relationship between managers' religiosity and their ethical and social behavior might seem obvious, empirical research has yielded conflicting results. There are three types of empirical results. Some studies find no difference between the everyday conduct of religious and nonreligious managers, some show a negative correlation between religiosity and CSR, and others show a positive relationship (Mazereeuw-van, Graafland, & Kaptein, 2014).

Notwithstanding these divergent empirical findings, existing literature contends that religiosity has a strong impact on business values. Religiosity is known to have a significant influence on values, which then affects attitudes and behaviour (Mazereeuw-van, Graafland, & Kaptein, 2014). Religion represents a basic determinant in ethics formation and application. It determines what is considered right and wrong. The elaboration of ethical prescriptions appears to differ across religions (Abbas, 2011). In Islam, the

idea that business work is an act of worship in Islam embodies the concept of Islamic religiosity. In general, religiosity refers to the practice and depth of engagement with one's religious values and activities. In regards of Islamic religiosity, each Muslim must show, reflect, and practice all the Islam beliefs that stated in Hadith and the Qur'an in order to influence their good attitudes and behavior (Zahrah al et 2016). Islamic religion plays a role in determining Muslims attitudes by obeying their religion, which then promotes the right attitude in doing things (Johan & Putit, 2016).

Kum-Lung & Teck-Chai (2010) further emphasised that, religiosity is hypothesized to have a positive relationship with ethical beliefs. In other words, people with higher level of religiosity are expected to be more ethical in terms of their beliefs.

Moreover, the main source for development of positive attitudes toward CSR and negative attitudes toward unethical marketing practices is to take advantages of Islamic teachings. Hence, it is crucial for Muslim managers to have sufficient knowledge of these teachings. Islamic teachings are the guide that manager need in his business work. The noncompliance with the principles of Islamic law in relation to business work can be explained by the lack of Islamic teachings clarity and Knowledge among business managers. Therefore, this knowledge and clarity of Islamic teachings can help managers to be in accordance with Islamic principles concerning CSR and marketing ethics– especially with regard to what is permitted (Halal) and prohibited (Haram) in Business world.

Based on the above literature, we proposed the following hypotheses:

Hypothesis H1: There is a positive relationship between Islamic religiosity and CSR.

Hypothesis H2: There is a negative relationship between Islamic religiosity and unethical marketing mix practices.

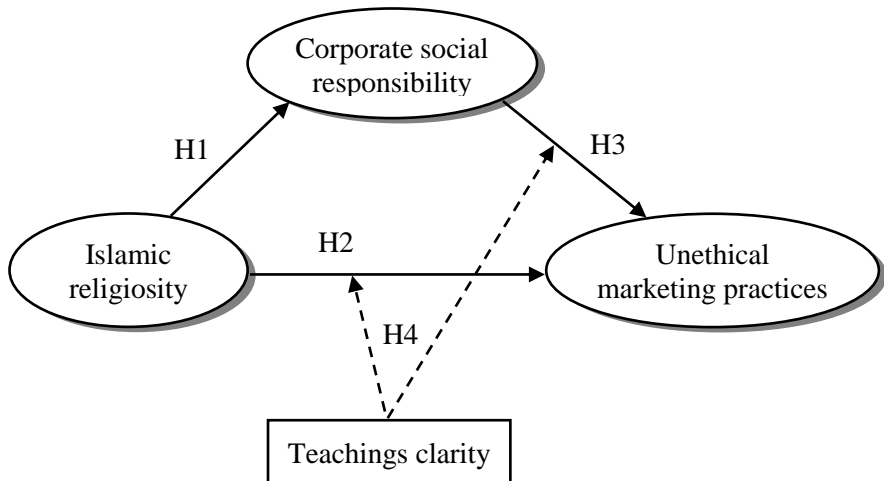
Hypothesis H3: Algerian managers' attitudes towards Islamic CSR have a negative influence on their acceptance of unethical marketing mix practices.

Hypothesis H4: Islamic teachings clarity moderated the relationship between Islamic religiosity and acceptance of unethical marketing practices; and the relationship between CSR attitudes and acceptance of unethical marketing practices.

5. Methodology

▪ **Research Model:** As shown in fig. 1, this article was designed to examine the impact of Algerian managers' religiosity on their attitudes towards Islamic CSR and their ethical perspective regarding questionable marketing practices. At the same time Islamic teachings clarity is expected to moderate the relationship between dependent and independent variables.

Fig.1. The study model.



▪ **Sample:** In order to investigate the relationship between our variables, data collection was administered through convenience sampling method to Algerian companies which are located mainly in Constantine in eastern part of Algeria. The questionnaires were distributed directly to 65 corporations. The corporations' executives were invited to fill out the questionnaires. A total of 45 respondents completed the self-administered questionnaire with 41 useable for the purpose of the present study.

▪ **Measures:** To guarantee the validity of the results, most measures used scales already proved reliable in prior literature. The questionnaire was divided into four sections:

1. Section one is designed to socio-demographics aspects of respondents.
2. Section two is designed to assess the respondents' degree of religiosity. The measure of Islamic religiosity came from a scale applied in consumer behavior literature by (Mokhlis, 2006) and (Mansori, 2012), who adapted the scale of Allport and Ross (1967), which is the most widely applied religiosity scale.

3. Section three is designed to assess managers' attitudes toward Islamic CSR. Based on the literature review of measures that assessed CSR attitudes, 9 statements derived from previous studies were used to measure ICSR attitudes.
4. Section four is designed to examine the perspective of managers concerning unethical marketing mix practices from an Islamic view; a survey instrument was developed from the previous literature.
5. Section five is designed to assess managers' attitudes toward Islamic teachings clarity, 3 statements developed for this study were used to measure this variable.

The respondents were requested to decide about each item on a five-point scale from – strongly agree (1) to strongly disagree (5). It is important here to note that items of the last scale is stated in negative form. So, a high score on this scale indicates that managers have stronger belief that these behaviours are unacceptable.

6. Results

The reliability assessment shows satisfactory Cronbach's alpha scores for the unethical marketing mix practices (0.939), Islamic CSR (0.59), and Islamic religiosity (0.684) scales, in that they were acceptable. Results of descriptive statistics are given in Table 1.

Table 1: Descriptive Statistics

Variables	Mean	Std. Deviation	C. Alpha
unethical marketing mix practices	3,12	0,53	0,939
Islamic CSR	2,04	0,64	0,59
Islamic religiosity	1,94	0,47	0,684

Hypothesis H1: *There is a positive relationship between Islamic religiosity and CSR.*

To investigate the relationship between religiosity and CSR of managers, the data were subjected to regression and correlation analysis. Table 2 below indicates a positive correlation value $r = 0.535$, and p -value = 0.000, since p -value is < 0.01 , null hypothesis is rejected, indicating a correlation between religiosity and attitude toward Islamic CSR.

Table 2 Regression analysis

Dependent variable: Corporate Social Responsibility

Model	Standardized				
	R	F-value	Beta	t-value	Sig.
religiosity	0.535	15,669	0.535	3.958	0.000

Based on the above finding, H1 is supported and there is significant relationship between CSR and Islamic religiosity.

Hypothesis H2: *There is a negative relationship between Islamic religiosity and unethical marketing mix practices.*

The results from Table 3 illustrates that there is a significant relationship between the independent and the dependent variable. The negative correlation of 0.354 is significant (p-value < 0.05), which supports the study hypothesis. Islamic religiosity significantly explains the adoption of marketing ethics. The hypothesis is also supported by result shown in Table 3. The model is statistically significant; the F-value is 5.572, which is > 4 and p-value is 0.023. H2 is supported and there is a negative relationship between Islamic religiosity and unethical marketing mix practices.

Table 3 Regression analysis

Dependent variable: unethical marketing mix practices

Model	Standardized				
	R	F-value	Beta	t-value	Sig.
Islamic Religiosity	0.354	5.572	-0.354	-2.361	0.023

Hypothesis H3: *There is a negative relationship between Islamic CSR attitudes and acceptance of unethical marketing mix practices.*

Table 4 Regression analysis

Dependent variable: Acceptance of unethical marketing practice.

Model	Standardized				
	R	F-value	Beta	t-value	Sig.
Islamic CSR	0.659	29.886	-0.659	-5.467	0.000

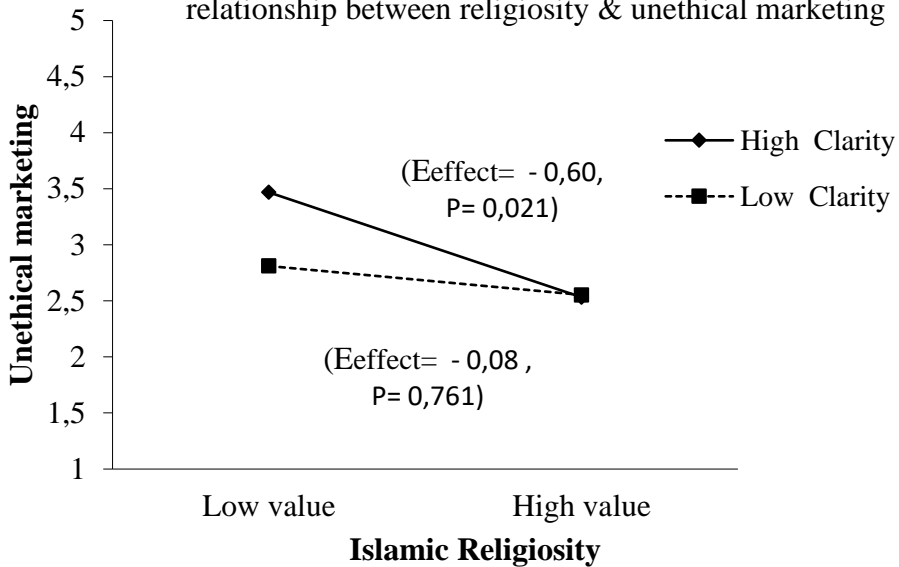
We used linear regression to test this hypothesis. The results are shown in Table 4 which clearly demonstrates that there is a relationship between the independent and the dependent variable (The managers' attitudes toward Islamic CSR & unethical marketing mix practices). The correlation value of 0.659 is *significant* at the 0.01 level and the beta weight is in the expected negative direction, which supports the study hypothesis H3. The stronger a respondent's sense of Islamic CSR, the more likely they were to find the various questionable marketing mix practices as unacceptable (or unethical).

***Hypothesis H4:** Islamic teachings clarity moderates the relationship between Islamic religiosity and unethical marketing practices and the relationship between CSR attitudes and acceptance of unethical marketing practices.*

In order to test this hypothesis, we examined the moderation effect of Islamic teachings clarity on 1) the relationship between religiosity and unethical marketing mix practices and 2) the relationship between CSR attitudes and acceptance of unethical marketing mix practices. Two separate moderation analyses were performed using two independent variables (religiosity and CSR attitudes), one moderator (Islamic teachings clarity) and one dependent variable (unethical marketing mix practices). Moderated analyses were executed on the IBM SPSS using the PROCESS-Macro 3.5 by Andrew Hayes. We divided respondents into two groups: a high level of Islamic teachings clarity group (+ 1 SD (Standard deviation) above the mean) and a low level of Islamic teachings clarity group (- 1 SD below the mean). Results showed that the level of teachings clarity moderated the effect of religiosity on CSR attitudes and the effect of CSR attitudes on acceptance of unethical marketing mix practices.

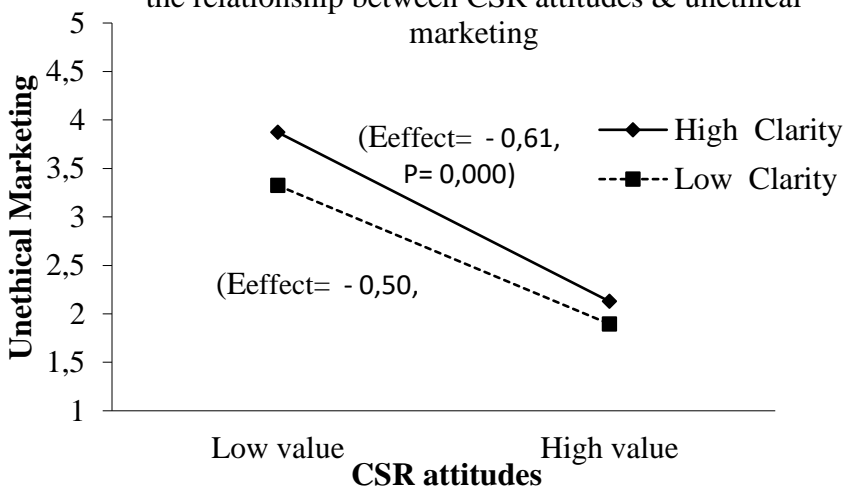
The high level of teachings clarity group showed a significant relationship between Islamic religiosity and unethical marketing, $b = -0,60$, $p < 0,05$. While the low level of Islamic teachings clarity group did not show a significant relationship between the two variables, $b = 0,08$, $p > 0,05$. See Fig. 2

Fig. 2. Moderating effect of Islamic teachings clarity in the relationship between religiosity & unethical marketing



Also, the high level of Islamic teachings clarity group showed a larger effect of CSR attitudes on acceptance of unethical marketing mix practices ($b = -0,61, p < .001$) compared to the low level group ($b = -0,50, p < 0,01$). See Fig. 3

Fig. 3. Moderating effect of Islamic teachings clarity in the relationship between CSR attitudes & unethical marketing



7. CONCLUSION

The main objective of this paper was to provide more conceptual and empirical analysis of the linkages between religiosity and business ethics by investigating the impact of Islamic religiosity among Algerian managers on their CSR attitudes and Islamic marketing ethics. First, we have presented a consolidated literature review pertaining to the topic of religiosity, Islamic CSR and Islamic marketing ethics. Based on this literature review, we have made it clear that Islamic religiosity have positive affinities to marketing ethics. The literature review also, suggested that religiosity, which has received less attention in the CSR domain, may be a more potent variable in explaining different inclinations to CSR among Muslim managers. Second, we relate the independent variable (Islamic religiosity) to the dependent variables (CSR attitudes and managers' unethical marketing practices).

Unlike some studies in the western context which found that there is no significant relationship between religiosity and managers' ethical beliefs and behaviours, the results from the current study, consistent with many other research, illustrates that religiosity significantly affects managers' attitudes towards social responsibility and their ethical marketing decisions and practices. So, the stronger a manager's sense of religiosity, the more likely they were to have a positive attitudes toward their social and ethical responsibilities. The result also showed that Islamic teachings clarity may moderates the relationship between Islamic religiosity and CSR attitudes and the relationship between CSR attitudes and acceptance of unethical marketing practices.

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