

Assessing the Relevance of Spirituality and Corporate Social Responsibility in A Family Business: A Scoping Review

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Abstract: Previous literature review studies have explored the implementation of social responsibility in family companies, while literature reviews that focus explicitly on the spirituality of family business in the implementation of social responsibility have not been found. The purpose of this scoping review is to map out studies that assess the spirituality of family business in the implementation of social responsibility. The scoping review of this study follows the five main stages outlined by Arkset and O'Malley (2005). The steps taken are (1) identifying research questions; (2) identify relevant studies; (3) selection of relevant studies; (4) mapping data; (5) Compile, summarize and report the results. The studies reviewed were selected from three electronic databases, namely: Emerald, Springer and Taylor & Francis within a period of 12 years from 2012-2021. The results of the scoping review show that most studies acknowledge that spirituality in family establishments is stronger. Social responsibility decisions and policies are considered as ethical decisions that involve the influence of religion and spirituality as the basis for decision making. The spiritual values that are built in family business can be the basis for the implementation of social responsibility that is oriented to the long-term goal of corporate sustainability. The theoretical implication of this research is to provide additional literature on CSR in family companies in terms of spirituality so that it can be a guide for future research.

Keywords: Corporate Social Responsibility, Spirituality, Family Business, Scoping Review

INTRODUCTION

Corporate social responsibility (CSR) has developed into an interesting research topic in management (Aguinis & Glavas, 2012; Bowen, 1953; Carroll, 1999; Matten & Moon, 2008; McWilliams & Siegel, 2001; Moura-Leite & Padgett, 2011; Yu & Hu, 2014). Many definitions of CSR have been proposed by academics, reflecting the development of social movements for civil rights and environmental challenges and taking into account the nuanced aspects of CSR's ethical, voluntary, and economic elements. HR Bowen (2018) defines it as the obligation of entrepreneurs to carry out policies, make decisions, or follow the desired line of action regarding the goals and values of our society. CSR typically relates to a company's operations, procedures, and standing with respect to its duties to its stakeholders (Mariani et al., 2021). CSR has changed the concept of growth, the first being based on the concept of philanthropy, then being changed to the stakeholder concept, and finally becoming the concept of social capital (Guidance & Khafid, 2016).

Research on CSR has traditionally focused on managerial discretion and stakeholder influence (Tabor et al., 2020). According to Spence (2003), there are several reasons for implementing CSR in companies. Ghobadian et al. (2015)

projecting fundamental changes in today's business environment will likely propel CSR to higher levels. The CSR concept is considered to provide mutually beneficial solutions, increase profits, and maintain the sustainability of the company's performance in the long term (Bruch & Walter, 2005; Burke & Logsdon, 1996; Lantos, 2002). Corporate social responsibility is still largely considered a philanthropy movement (Obalola, 2008), and the role of corporate philanthropy is important (Von Schnurbein et al., 2016). Furthermore, Valor (2007) reveals the need for dialogue between companies and stakeholders, both internal and external, on the economic and social impacts of implementing philanthropic activities. Over time, corporate social responsibility is then associated with the company's business, which directly affects the company's performance (Devie et al., 2018; Lankoski, 2008). Other research examines corporate social responsibility built into a corporate strategy for achieving corporate goals (Galbreath, 2009; Santos, 2016).

Research on CSR is also investigated in family companies (Ahmad et al., 2020; El-Kassar et al., 2018; Izzo & Ciaburri, 2018; Pintian, Lv & Mitra, 2020; Preslmayer et al., 2018; Zeng, 2020). Family company philanthropy is donating resources to support community improvement (Bhatnagar et al., 2020). Family companies are more concerned with society, the environment, and employees than non-family companies (Canavati, 2018) and tend to be more socially responsible (Michikazu Aoi, 2015; Zhou et al., 2014). CSR orientation in family companies varies depending on the organizational structure and size of the company, which will determine the behaviour and motivation for implementing CSR in the company (Porter & Kramer, 2006; Safaee Chalkasra et al., 2019).

The family, which is a values-driven type of organization, gives religious views enough room to affect family, corporate, and individual actions (Abdelgawad & Zahra, 2020; Astrachan et al., 2020; Maung et al., 2020). Aspects of religion and spirituality are important in a family company (Kellermanns, 2013; Pieper et al., 2020). All throughout history and all around the world, religion has had a profound impact on society. Family businesses are more likely to be influenced by religion, especially those that operate in extremely religious communities (Hill et al., 2000). A review of the literature on CSR and family companies has found that social responsibility in family companies is seen as an ethical decision. On the other hand, the family company is seen as a place of formation of spirituality that influences the company's ethical decisions and policies. Spirituality and religiosity in family companies are starting to be studied a lot because they are considered the basis for decision-making. However, research on the relevance of CSR implementation with spirituality/religiosity in family companies has not been found. Therefore, this study seeks to conduct a literature review based on existing empirical research on CSR and spirituality in family companies.

METHODS

This study uses a scoping review method that adopts Arksey and O'Malley (2005), using five steps, namely: (1) identifying research questions; (2) identifying relevant studies; (3) selection of relevant studies; (4) mapping data; (5) compile, summarize and report the results.

Identifying Research Questions

Identifying research questions is important in the early stages of scoping a literature review because by setting research questions, researchers can design strategies to conduct a literature search (Arksey & O'Malley, 2005). The research question in this study is “What is known from the existing literature about assessing the relevance of spirituality and corporate social responsibility in family business”?

Identify Relevant Research

Identifying relevant research to identify literature that is relevant to the research question is done by creating keywords. Keywords that are closely related to CSR in family companies based on Islamic spirituality are: “corporate social responsibility”; “family firm”; “family business”; “spirituality”; “corporate social responsibility”, AND “family firm”, “corporate social responsibility” AND “family business” “family firm” AND “spirituality”. In this study, an electronic database was employed as the data source with the understanding that the database summarizes a number of credible journals to make the literature search more effective and efficient. The databases chosen in this case are Emerald, Springer and Taylor & Francis, commonly used to search literature on corporate social responsibility. The criteria used in the literature search process are illustrated in Table 1. The period used is 12 years, from 2012 to 2021.

The type of publication chosen is an empirical peer-reviewed journal article published in English. Geographical areas are not limited to certain countries. All empirical studies from different countries were included in the criteria as long as they met the earlier criteria. The ten years are considered sufficient to explore the relevance of spirituality research and corporate social responsibility in family companies. The type of publication chosen is an empirical peer-reviewed journal article published in English. Geographical areas are not limited to certain countries.

Table 1. Inclusion Criteria

Criteria	Participation	Information
Period	2010 - 2021	12 years of observation
Language	English	Most peer-reviewed articles are published in English
Publication Type	Journal articles	Only empirical peer-reviewed articles were included in this study
Geographic area	All	Findings from all countries

Choose A Relevant Study

Utilizing predetermined keywords, a search of three electronic databases turned up 192 articles, including 53 from Emerald, 74 from Springer, and 65 from Taylor Francis. The applicability of these articles for the study issue was then evaluated. 180 articles were rejected during this article screening step. Because they do not examine CSR implementation in family businesses, are not empirical research studies, and do not address spirituality in family businesses, the majority of the publications do not meet the research topic.

Mapping Data

In the data analysis stage, the selected articles were extracted to provide a summary of the most crucial information. Information regarding the author, research year, research location, goals, design/method, and findings is provided for the chosen articles.

Compile, Summarize and Report Results

Compiling, summarizing, and reporting the research findings is the last step in the scoping review process. The compilation generates a table that contains the article extractions made during the data mapping stage. Reporting creates a report format, which in this case is for publication purposes, whereas summarizing creates the primary themes or patterns of the primary findings.

Table 2. Results of Data Collection

N	Author	Year	Location	Destination	Method	Finding
1	Judi Neal & Manuel C. Vallejo	2010	Spanish & US	Proposing a family business usually has cultural characteristics that encourage spirituality in business	Literature review & Case Study	Found that there the relationship between the cultural characteristics of the family firm, and spiritual business characteristics
2	Bruno Amanna, Jacques Jaussaud and Isabelle Martineza	2012	Japan	To discuss the differences in CSR policies in family vs non-family firms and explore the main determinants of CSR in Japan,	An empirical study on 200 companies from the CSR database – 114 non-family companies, 86 family companies	Found that, in general, the characteristics neither family nor non-family businesses influence CSR policies. Company size and innovation tends to be an explanatory factor for CSR
3	Kristen Madison and Franz W. Kellermanns	2013	US	To evaluate spiritual leadership, which sits at the nexus of transcendental leadership and workplace spirituality, in	An empirical study of 675 family companies	Result offers a thorough examination of new theories of spiritual leadership that are relevant to family

				the family business		businesses. Strong agreement that spiritual leadership and business continuity go hand in one
4	Mohar Yusof, Leilanie Mohd Noe, James Edward Hoopers	2014	Malaysia	The "ethics of virtue" is to be postulated as a third general criterion for corporate social responsibility in addition to moral and strategic considerations.	A single case study in a family business	Family firms have shunned the false idea that CSR should be wholly altruistic or wholly strategic. Characteristics like honesty and generosity can help, not hurt, the virtues that drive effective methods, like vision and competence.
5	Nai H. Lamb and Frank C. Butler ¹	2018	US	Discuss the strength and importance of CSR, as well as how family businesses and institutional owners affect CSR performance.	A longitudinal study of 153 family firms for 13 years	The power of CSR was observed to increase with a bigger proportion of family-owned equity and the presence of a family CEO, but temporary institutional owners had the reverse effect.
6	Ari Kim & Youkyoung Lee	2018	Korea	Testing the effect of the family firm on the firm Korean corporate social performance	Survey of 200 companies listed on KEJI from 2009 - 2011	We discover that family businesses exhibit inferior corporate social performance in light of agency theory.

7	Bhatnagar et al.	2019	India	To explain philanthropic behaviour in a family business with spiritual motivation.	Case studies of 14 Indian family business	Expressing spirituality or moral dimension is an important motivation for philanthropic behaviour in a family business. The two basic spiritual beliefs are dharma and karma.
7	Torsten M. Pieper, Ralph I. Williams Jr., Scott C. Manley, Lucy M. Matthews	2019	US	To study how religiosity affects family business goals	Online survey to 3644 members Printing Industries of America	Finding scant evidence that religiosity influences long-term goal orientation more positively than short-term goals.
8	Fathallah, Ramzi Sidani, Yusuf Khalil, Sandra	2019	Lebanese	To explain the diversity of family, business, religious and community logic in family enterprises	Multiple cases in Moslem and Christian Family Firm	The results of the study show that family firms interpret the role of religion as the logic that influences ethical decisions
9	Kavas, Mustafa Jarzabkowski, Paula Nigam, Amit	2019	Turkey	To learn about how religion affects business activities in family firms.	Multi-case study	Found that religion provides a dominant system that plays a key role in shaping business activities through three mechanisms: source, guide and constraint in business activities.
11	Astrachan et al.	2020	Germany, Turkey,	To gain better comprehend	Mix method Qualitative	The study's results found

			US, Sweden	the connection between spirituality, religion, and ethical, sustainable behavior in family businesses.	& Quantitative	that the concept of family business based on values, ethics and beliefs became the basis for decision-making in a family business oriented towards sustainability.
12	Tao Zeng	2020	Canada	To test the CSR activities of family companies in Canada	An empirical study of family companies in Canada for eight years, from 2010 - 2017	The results of the study found that compared to other listed companies, family companies had a higher level of CSR involvement. Family companies with more family involvement have more CSR activities.

RESULTS AND DISCUSSION

Results

With a 12-years' time span observation from 2010-2021, only 12 empirical studies were found to be the most suitable to answer the research question. Four studies (33.3%) research locations are in the US, six studies each (8.3%) are in Japan, Malaysia, Korea, India, Lebanon, and Turkey, while two studies (16.6%) cover several countries. Most of the years of research publication above were in 2017 (66.7%); this shows that research on CSR in companies associated with spirituality has begun to be widely studied in the last five years. The research method used mostly uses case studies and survey research designs, except for one study using a mixed method.

The formation of spirituality at work in family companies suggests cultural characteristics that can strengthen the development of spirituality in the workplace

more than in non-family companies. Neal & Vallejo (2008) identify trends that promote spiritual growth in organizations and describe the characteristics of business spirituality. It then analyzes two case studies of family firms, the first as an example of an incubator of spirituality at work and the second as a real example of business spirituality. Further research by Madison & Kellermanns (2013) examines spiritual leadership, which lies at the intersection of workplace spirituality and transcendental leadership, in a family company. The results of the study explain how the unique characteristics of family firms enable and include spiritual leadership. The relationship between spiritual ties between leaders and followers and organizational citizenship behavior appears as a new dependent variable in the nomological web of spiritual leadership. Further exploration results found that the relationship applies to family members but not to non-family employees of family businesses.

Research on spirituality in family companies continues (Pieper et al., 2020) study how the influence of religiosity affects the goals of the family business. The purpose of a family business can be differentiated into a temporal orientation and a family business. The results of the study find tentative support that in family businesses religiosity has a stronger positive effect on long-term goal orientation than short-term goal orientation. Then in research of Fathallah et al. (2020), particular attention is paid to how the diverse logic of family, business, religion, and community in a family firm logically interact with other logic when the family firm is considering ethical issues. The study results show that religion has a rule-based approach in Muslim family companies and a principle-based approach in Christian family companies. Family firms interpret the role of religion among other logics in influencing ethical decisions.

Spirituality in the family business is often associated with religion which has significantly influenced society throughout history and around the world. Family firms particularly those operating in highly religious areas are more likely to be exposed to religious influence. However, little is known about the mechanism by which religion influences business activity in family firms. Study Kavas et al. (2020) studied how religion influences business activity through a qualitative study of two family firms based in Anatolia Turkey. The results of the study found that religion provides a dominant meaning system that plays a key role in shaping business activities through three mechanisms, namely: (1) the family imports religious practices as business practices; (2) the family adheres to religious values as the rationale for doing business; and (3) family religious values define business prohibition by avoiding crime. This mechanism sheds light on how religion is a source of well-understood business practices, how religion defines the nature of rationality that guides business activity, and how religious prohibitions can limit various business activities.

The inclusion of morally binding values, such as religious values or, in a broader sense, spiritual values, fundamentally changes organizational decision-making and ethical behavior. Family firms, as a value-driven type of organization, provide ample scope for religious beliefs to influence family, business, and individual decisions. The influence the owning family can exert on the formation and preservation of value in a family business makes the religious family company an incubator for value- and belief-driven decision-making and behavior. They

represent an extremely rich and relevant context for reassessing the relationship between ethical beliefs, decision-making processes. Astrachan et al. (2020) conducted studies to deepen understanding of the role of religious values and spirituality in shaping ethical practices in faith-led family firms and producing organizational and family-related outcomes. The research was conducted by investigating the relationship between religion or spirituality and the ethical behavior of family firms in various geographical, cultural, and religious contexts, using qualitative and quantitative methodologies.

Based on the research (Astrachan et al., 2020; Fathallah et al., 2020; Kavas et al., 2020; Madison & Kellermanns, 2013; Neal & Vallejo, 2008; Pieper et al., 2020) above, it can be concluded that spirituality in family companies influences business activities and decisions. The study results show that the formation of spiritual values in family companies is stronger than in non-family companies. Family firms are believed to be a value-driven type of organization, providing ample scope for religious beliefs to influence family, business, and individual decisions. Corporate social responsibility is a company policy that affected by family, business, and individual decisions.

According to previous studies, family and non-family businesses differ regarding corporate social responsibility (CSR) policies in Japan. Study Amann et al. (2012) discuss these differences and explores the main determinants of CSR in Japan, using a random sample of 200 Japanese companies from a CSR database. The study's results found that the characteristics of family or non-family businesses did not affect CSR policies in general; however, when done in the context of human resource management, the impact on family businesses is less strong. Another finding of this study is that firm size and innovation propensity are explanatory factors for CSR. Next Yusof et al. (2014) conducted research to postulate that, in addition to moral and strategic considerations, there is a third general standard for the implementation of corporate social responsibility (CSR) in family firms. The third approach is called by moral philosopher's virtue ethics. The study found that by creating or maintaining good habits within families and firms, family businesses have avoided the unrealistic notion that CSR must be wholly selfless or strategic. The virtues that drive successful strategies, such as vision and competence, can be enhanced rather than hindered by virtues such as integrity and generosity. CSR with moral and virtuous ethics aims to improve the family's character and soul and the company's sustainability.

Research on corporate social responsibility (CSR) has traditionally focused on managerial discretion and stakeholder influence. Studies Lamb and Butler (2018) extends current research by addressing the influence of family firms and institutional owners on CSR performance, that is, CSR strengths and concerns. Based on stewardship theory and a socio-emotional wealth perspective, it is proposed that family firms are more likely to assess CSR performance. Furthermore, based on the multiple agency theory, it is predicted that institutional owners, unlike family owners, will affect the company's CSR performance differently. The results show that there is a higher percentage of equity owned by families, and the presence of a family CEO is found to increase the strength of CSR.

In contrast, temporary institutional ownership has the opposite effect. The presence of the CEO's family and founding family has been shown to reduce CSR

concerns, Meanwhile dedicated institutional owners are positively related to CSR awareness. However, this is different from research (Kim & Lee, 2018); based on agency theory, it is found that family firms show lower corporate social performance. In particular, there is no difference in the performance of related stakeholders, such as community, consumers, environment, and employees, compared to non-family companies, but corporate governance is recorded as having a low performance. The next finding is that family firms managed by the CEO's family show lower corporate social performance, while corporate chaebols show higher corporate social performance.

Research result Lamb and Butler (2018) supported research by Zeng (2020) and found five measures for CSR; compared to other listed companies, listed family firms have higher levels of CSR engagement. Furthermore, the research results show that family companies are more involved in CSR activities; family firms with the second largest shareholder engage more in CSR activities, and family companies affiliated with large business groups engage in more CSR activities. However, family firms whose family members are the CEO, president, or chairman of the board engage in less CSR involvement. The research results emphasize the importance of heterogeneity in family companies in shaping corporate CSR practices. It focuses on four characteristics of Canadian family firms that are potentially related to CSR: family name firms; a family company with a family member being the CEO, president, or chairman; family companies with the second largest shareholder and family companies affiliated with major business groups.

Further research on the philanthropy of family companies with spiritual motivation was carried out by Bhatnagar et al. (2020). Family business literature shows that socio-emotional goals are to achieve family excellence, harmony, and continuity of family business philanthropy. However, the business literature needs to explain spiritually motivated philanthropic behavior like the business family. This research uses a case study approach on 14 Indian Hindu business families. The study's results reveal spirituality or a moral dimension as an additional important driver of corporate behavior to engage in family business philanthropy. The two fundamental spiritual beliefs used, namely dharma (duty towards society) and karma (the right to act without expecting reward) instill a culture of giving obligations in Hindus.

Discussion

Religion and spirituality are also rapidly growing topics in family business research related to family business decision-making and goals (Hill et al., 2000). Spirituality in family enterprises is often associated with religion which has significantly influenced society throughout history and worldwide. Neal & Vallejo (2008) researched religion and spirituality in the workplace by conducting case studies, family business as an incubator for the formation of spirituality in the workplace and providing real examples of spirituality in family businesses. Spirituality in the workplace is certainly inseparable from spiritual leadership; Madison and Kellermanns (2013) tested spiritual leadership in a family company. The results of the study explain that there is a spiritual bond between leaders and followers with organizational behaviour for family members, but this does not apply to non-family employees. Business goals can be distinguished in short-term and long-term

orientation; religiosity is one factor that influences this. The study found that religiosity had a stronger effect on long-term orientation goals (Pieper et al., 2020).

Regarding ethical decision-making, family companies interpret religion as influencing their decisions (Fathallah et al., 2020). This finding aligns with Astrachan et al. (2020) research that religious values and spirituality can fundamentally change organizational decisions and ethical behaviour. More specifically, Kavas et al. (2020) studied how religion affects business activities and provides a dominant system that plays a key role in guiding and even limiting various activities in family businesses. CSR research in family companies has been widely carried out, either in the form of literature studies or empirical studies. Previous research stated differences in policies in family and non-family companies' decisions regarding implementing CSR. However, a case study research in Japan, it was found that there is no difference in policy linked to social responsibility related to the characteristics of family and non-family companies (Amann et al., 2012).

Research findings of Mariani et al. (2021) remarked that based on SLR analysis revealed that the main drivers of CSR in family companies are family involvement, corporate governance, ethics and religion. This finding is in line with empirical studies conducted by Yusof et al. (2014) that the company's decision-making related to social responsibility is influenced by moral and strategic factors. The third thing that appears to be a driver of CSR implementation is the virtue ethics that leads to spirituality and religious values. Family involvement is one of the strong drivers of CSR; this is in line with empirical findings (Lamb & Butler, 2018; Zeng, 2020), which state that a high percentage of family ownership and the presence of a family CEO are strong factors driving CSR. Unlike the research results, Kim and Lee (2018) conducted CSR research in Korean family firms, with family CEOs exhibiting lower social performance. More specifically, Bhatnagar et al. (2020) researched the implementation of family company philanthropy based on spirituality. The results of the study reveal that spirituality or the moral dimension is an important driver for carrying out corporate social responsibility.

CONCLUSION

Various business studies have widely discussed corporate social responsibility and family business. Family companies are the main generation in business development with certain governance and cultural characteristics. The relevance of implementing social responsibility in family companies can be seen from the spiritual aspect of the company. Corporate social responsibility in family companies is motivated by many things, one of which is the moral, strategic and ethical aspects of virtue. The ethics of virtue in the family company are aligned with religious and spiritual values in a wider context. Social responsibility decisions and policies are considered ethical decisions that involve the influence of religion and spirituality as the basis for decision-making. The theoretical implication of this research is to provide additional literature on CSR in family companies in terms of spirituality. Based on the results of this literature review, it is expected that it can provide an overview for future research to examine the relevance of spirituality/religiosity to the social performance of family companies.

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