

Robert W. McGee
Serkan Benk
Editors

The Ethics of Bribery

Theoretical and Empirical Studies

 Springer

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About the Editors

Robert W. McGee is a professor at the Broadwell College of Business and Economics, Fayetteville State University, USA. He has earned 23 academic degrees, including 13 doctorates from universities in the USA and 4 European Countries. He has published more than 60 books, including several novels, and more than 1000 articles, book chapters, conference papers, and working papers. Various studies have ranked him #1 in the world for both accounting ethics and business ethics scholarship. He is an attorney and CPA (retired), and has worked or lectured in more than 30 countries. He drafted the accounting law for Armenia and Bosnia and reviewed the accounting law for Mozambique. He was in charge of assisting the Finance Ministries of Armenia and Bosnia convert their countries to International Financial Reporting Standards. He is also a world champion in taekwondo, karate, kung fu, and tai chi (both Yang and Sun styles), and has won more than 900 gold medals.

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Part I
Introduction and Background

Chapter 1

The Ethics of Bribery: An Introduction



Robert W. McGee

Introduction

The present study is part of a much larger study that examines the ethics of bribery and tax evasion. The bribery studies consist (so far) of two books (McGee & Benk, 2023a; McGee & Benk, 2023y) and many articles and book chapters. Summaries of 28 studies (McGee, 2023a), 24 studies (McGee, 2023b), 44 studies (McGee, 2022a), and 80+ studies (McGee, 2022b) are also available.

The tax evasion studies started in 1994 (McGee, 1994) and picked up speed in 1998 when the first book in the tax evasion series was published (McGee, 1998). The second book in the series was published in 2012 (McGee, 2012a). Two more books were recently added to the tax evasion collection (McGee & Shopovski, 2023a, b). Many articles and book chapters on the ethics of tax evasion have been published over the years. Summaries of many of them are available. There are summaries of 49 studies that used a survey template that usually consisted of 18 statements starting with the phrase, "Tax evasion is ethical if ..." (McGee, 2012b). Another study summarized 23 studies that used World Values Survey data (McGee, 2012c). Other studies summarize 3 studies (McGee, 2012d), 21 studies (McGee, 2022c), 35 studies (McGee, 2022d), 60+ surveys (McGee, 2022e), 70+ theoretical and empirical studies (McGee, 2022f), 100+ studies (McGee, 2022g), 80+ studies (McGee, 2022h), 34+ studies (McGee, 2022i), and 44+ studies (McGee, 2022j).

Part II of the book addresses attitudes toward bribery from different religious perspectives. The first chapter in this section provides a comparative study of religious attitudes toward bribery (McGee et al., 2023a). There are also chapters that report on attitudes of Christians (McGee et al., 2023b), Muslims (McGee et al., 2023), atheists (McGee et al., 2023c), Hindus (McGee et al., 2023d), Jews

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(McGee et al., 2023e), and Buddhists (McGee et al., 2023f). Data for these surveys were taken from Wave 7 of the World Values Survey (Haerpffer et al., 2020).

Part III examines several demographic variables, including gender (McGee & Benk, 2023a), social class (McGee & Benk, 2023b), education level (McGee & Benk, 2023c), income level (McGee & Benk, 2023d), and age (McGee & Benk, 2023e). The last chapter in this section attempts to answer the question of whether urban dwellers and rural dwellers have similar attitudes on the acceptability of bribery (McGee & Guadron, 2023).

Part IV explores other issues. McGee and Petrides (2023a) conducted an empirical study to determine whether some kinds of bribery are more serious than others. McGee and Zhou (2023) ranked 52 countries based on the prevalence of bribery in those countries. Akdemir and Yeşilyurt (2023) evaluated the 1876–1909 period of the Ottoman Empire, examining primary documents, to shed some light on the extent of corruption and the techniques used to solicit bribes. Dikmen and Çiçek (2023) discussed the effect that the COVID-19 pandemic had on public procurements. Bîzoi and Bîzoi (2023) provided a different perspective on how to fight healthcare corruption during a pandemic. Batrancea, Gómez, Nichita, and Dragolea (2023) discuss the different approaches used to identify acts of bribery and how to assess the bribery risk in many countries. McGee and Petrides (2023b) examined the World Values Survey data to determine how often voters are bribed in 82 countries and then ranked those countries based on the frequency with which their citizens were bribed. McGee and Petrides (2023c) also used survey data to determine and rank the risk of receiving a bribe in 56 countries. McGee and Pardisi (2023) discovered that the governments in three MENA countries did not try very hard to root out bribery and corruption. McGee (2023d) summarizes and examines the Rothbard-Block theory of bribery (McGee 2023d), which focuses on property rights violations as the measure of ethicality. McGee and Block (2023) discuss the ethical difference between greedy hand and helping-hand bribery and provide some examples.

Part V includes several chapters that summarize prior studies on the ethics of bribery. McGee (2023c) summarized 28 prior studies on bribery. McGee and Benk (2023f) summarized the results of 24 additional studies. The remaining chapters summarize the results of several studies that examined the relationship between certain demographic variables and attitudes toward bribery, including:

- Age – 26 studies (McGee & Benk, 2023g)
- Confidence in the government – 15 studies (McGee & Benk, 2023h)
- Confidence in the justice system – 6 studies (McGee & Benk, 2023q)
- Confidence in the police – 7 studies (McGee & Benk, 2023i)
- Education level – 23 studies (McGee & Benk, 2023j)
- Employment status – 17 studies (McGee & Benk, 2023k)
- Ethnicity – 8 studies (McGee & Benk, 2023l)
- Gender – 31 studies (McGee & Benk, 2023m)
- Happiness – 19 studies (McGee & Benk, 2023n)
- Health – 11 studies (McGee & Benk, 2023o)

Income level – 18 studies (McGee & Benk, 2023p)
 Marital status – 20 studies (McGee & Benk, 2023r)
 Political viewpoint – 16 studies (McGee & Benk, 2023s)
 Religiosity – 12 studies (McGee & Benk, 2023u)
 Religious denomination – 19 studies (McGee & Benk, 2023t)
 Sector of employment – 14 studies (McGee & Benk, 2023w)
 Size of town – 10 studies (McGee & Benk, 2023x)
 Social class – 20 studies (McGee & Benk, 2023v)

More summaries of demographic and other variables are planned in the second volume of this series (McGee & Benk, 2023b).

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Part II
Attitudes Toward Bribery: Religion
Perspectives

Chapter 2

Religious Attitudes Toward Bribery: A Comparative Study



Robert W. McGee, Serkan Benk, and Bahadır Yüzbaşı

Introduction

The present study is part of a much larger study that examines the ethics of bribery and tax evasion. The bribery studies consist (so far) of two books (McGee & Benk, 2023; McGee & Benk, 2023a) and many articles and book chapters. Summaries of 28 studies (McGee, 2022a), 24 studies (McGee, 2023a), 44 studies (McGee, 2022b), and 80+ studies (McGee, 2022c) are also available.

The tax evasion studies started in 1994 (McGee, 1994) and picked up speed in 1998 when the first book in the tax evasion series was published (McGee, 1998). The second book in the series was published in 2012 (McGee, 2012a). Two more books were recently added to the tax evasion collection (McGee & Shopovski, 2023a, b). Many articles and book chapters on the ethics of tax evasion have been published over the years. Summaries of many of them are available. There are summaries of 49 studies that used a survey template that usually consisted of 18 statements starting with the phrase, “Tax evasion is ethical if ...” (McGee, 2012b). Another study summarized 23 studies that used World Values Survey data (McGee, 2012c). Other studies summarize 3 studies (McGee, 2012d), 21 studies (McGee, 2022d), 35 studies (McGee, 2022e), 60+ surveys (McGee, 2022f), 70+ theoretical and empirical studies (McGee, 2022g), 100+ studies (McGee, 2022h), 80+ studies (McGee, 2022i), 34+ studies (McGee, 2022j), and 44+ studies (McGee, 2022k).

It is often thought that bribery is always unethical (Logue, 2005). Carson (1987) holds a similar view, because bribery involves a breach of duty, although he makes some exceptions in cases where the bribe is for a compassionate reason.

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However, if one thinks about it a little, it is possible to come up with scenarios where bribery might be ethical. A helping-hand bribery (McGee, 2023c; McGee & Block, 2023) can be ethical, as in the case where someone bribes a prison guard to allow a political prisoner to escape or pays a guard to allow a victim of sex trafficking to go free. In such cases, the transaction is a mutually beneficial exchange where no one's rights are violated.

Greedy-hand bribery, on the other hand, involves the abuse of power. As such, it is always considered unethical. Using one's authority to extract cash to perform a service that one is legally obligated to perform anyway is unethical.

Let's take the example of an international trade situation. California farmers want to sell their fruits and vegetables in the South Korean market. Let's say that South Korean farmers pressure the Korean customs inspectors to wait for 30 days after a shipment from California arrives, which would make the fruits and vegetables unmarketable. If an American who represents the California farmers bribes the customs inspector to inspect the goods immediately instead of waiting 30 days, the number of winners vastly exceed the number of losers. California farmers benefit, as do Korean consumers, who now have lower prices due to increased competition, as well as a larger variety of fruits and vegetables to choose from. The customs inspector benefits. The only real losers are the Korean farmers, who deserve to be punished anyway for violating the rights of Korean consumers to choose with whom they wish to do business.

The mainstream position is that bribery is either always unethical or almost always unethical. The arguments for this position are often persuasive. The bribery situation in the latter days of the Ottoman Empire, for example, became out of control (Akdemir & Yeşilyurt, 2023). The corruption and bribe taking that were triggered by the COVID-19 pandemic illustrate how a crisis can increase the incidence of corruption practically overnight (Bîzoi & Bîzoi, 2023; Dikmen, & Çiçek, 2023). There are high-tech ways to uncover bribery, but it is difficult to do so (Batrancea et al., 2023).

The Foreign Corrupt Practices Act (Trautman & Altenbaumer-Price, 2011, 2013a; Trautman & Kimball, 2018) and the equivalent antibribery legislation in other countries (Trautman & Altenbaumer-Price, 2013b) make many forms of bribery illegal. Businesses and individuals are punished for engaging in such activities (Trautman, 2017).

However, there is another side to this argument. There is a strain of thought in the philosophical and economic literature that takes the position that only the person who receives the bribe is guilty of unethical conduct (Friday, 2019; Holcombe, 2014; Kinsella, 2011; Lemieux 2005; Rockwell, 1997; Rothbard, 1998; Schweizer, 2013). The people offering the bribe are guiltless and are acting properly. The receiver of the bribe is guilty of breaching the employment contract, or breaching a fiduciary duty, while the person paying the bribe is just paying for the cost of doing business. This Rothbardian (1998) argument has been criticized (Dominiak & Block, 2017). The Block (2018) view is a bit more nuanced. According to this view, the person who pays the bribe is also guilty of unethical conduct because he is aiding and abetting the crime perpetrated by the recipient of the bribe.

In cases involving the bribing of a government official, the focus is a bit different because there is no breach of fiduciary, as would be the case where a corporate employee is bribed. The focus here is on whether anyone's property or other rights are violated. Where rights have been violated, those who violate rights are guilty of unethical conduct. Where no rights have been violated, bribery is not an ethical issue (Block, 2018; Dominiak & Block, 2017; McGee, 2023c; McGee & Block, 2023).

The Rothbard-Block Theory of Bribery

– Commercial Bribery

- Individuals who accept bribes in the course of business are guilty of an unethical act because they are breaching their fiduciary duty to their employer and are violating the firm's property rights, unless they turn over the proceeds of the bribe to their employer.
- According to the Rothbard version of the theory, individuals who pay bribes to company employees are not engaging in unethical conduct because they are not participating in any crime. They are not breaching any fiduciary duty to the company whose employee receives the bribe, and they are not violating the property rights of the company.
- According to the Block version of the theory, individuals who pay bribes to company employees are engaging in unethical conduct because they are aiding and abetting in the crime that is being perpetrated by the company employee.

The Rothbard-Block Theory of Bribery

– Bribing Government Officials

- Government officials who receive a bribe are guilty of unethical conduct if they are abusing their power, or if doing so violates anyone's rights.
- Government officials who receive a bribe are not guilty of unethical conduct if they disobey a law that is unjust, do not abuse their power, and do not violate any property or other right.
- Those who bribe government officials are guilty of an unethical act if the bribe results in the use of government power to violate anyone's rights.
- Those who bribe government officials are not guilty of an unethical act if the bribe does not violate anyone's property or other rights.

Helping-Hand vs. Greedy-Hand Bribery

- Greedy-hand bribery is always unethical for those who receive the bribe because they are abusing their power and may be violating property or other rights.
- Those who pay a greedy-hand bribe might be acting unethically. Whether they are acting unethically depends on intent and whether they are violating anyone's rights. Paying the bribe is not a crime per se.
- In the case of helping-hand bribery, there are many instances where it is ethical, both from the perspective of the person who receives the bribe and the one who

pays. Where there is no victim, there is no crime. The bribe is ethical if no rights are violated.

Some recent studies have examined views toward the acceptability of bribery through the lens of various demographic variables, such as:

- Gender (McGee & Benk, 2023b): A survey of 83 countries found that women were almost always significantly more opposed to bribery or were equally opposed as men. Men were significantly more opposed to bribery in a very few cases.
- Social class (McGee & Benk, 2023c): A survey of 48 countries found that social class was often a significant variable, but one could not predict what the view of bribery might be based on social class, because different countries had different correlations. No clear pattern could be found.
- Education level (McGee & Benk, 2023d): A study of 47 countries found that education level was sometimes a significant demographic variable, but no clear pattern could be found. In some cases, those with the highest level of education were the most strongly opposed to bribery, while in other cases, the exact opposite was found. Sometimes the relationship between education level and view toward the acceptability of bribery was linear, and sometimes it was curvilinear.
- Income level (McGee & Benk, 2023e): A study of 48 countries found that in some cases, there was a correlation between income level and sometimes there was not. Sometimes income was positively correlated with view toward bribery, but in other studies it was negatively correlated. No clear single correlation was found.
- Age (McGee & Benk, 2023f): A study of 48 countries found that age was a significant demographic variable in slightly less than half of the countries. In most of the cases where it was significant, the oldest age group showed the strongest opposition to bribery.
- Urban vs. rural dwellers (McGee & Guadron, 2023): A study of 76 countries found that the difference in opinion between urban and rural dwellers was not significant in 64% of the countries surveyed. Rural populations considered bribery to be significantly more serious in 15 countries, while urban populations found it to be significantly more serious in 12 countries.

A study that examined the extent to which governments in some MENA [Middle Eastern and North African] countries were working to crack down corruption and bribery found that the governments in question were not doing much, at least not in the opinion of those who were surveyed (McGee & Pardisi, 2023). One might logically conclude that it was against the best interests of the various government officials in those countries to crack down corruption in general and bribery in particular, since doing so would result in reducing their own income.

A Mexican study (McGee & Petrides, 2023a) found that some kinds of bribery are viewed more negatively than others. Paying a bribe when pressured to do so was found to be significantly less serious than offering to pay a bribe, accepting an unsolicited bribe, or soliciting a bribe.

A study of 52 countries ranked the frequency with which people paid bribes, gave a gift, or did a favor in order to receive services (McGee & Zhou, 2023). China was the worst offender, followed by Zimbabwe, Kenya, Bolivia, and Bangladesh.

The frequency with which voters were bribed was the subject of another study (McGee & Petrides, 2023b). That study included 82 countries. They were ranked according to the frequency of the bribes. The worst offender was Albania, followed by Colombia, Nigeria, Puerto Rico, and Mexico. McGee and Petrides (2023c) also conducted a study of 56 countries to determine how risky it was to give or receive a bribe. Ethiopia was found to be the country with the highest risk, followed by Jordan, Puerto Rico, Iraq, and Egypt.

The present study conducted a comparative study of various religions. Some other studies have examined attitudes toward the acceptability of bribery in different religions as well. Studies have examined Islam (McGee et al., 2023a), Christianity (McGee et al., 2023b), atheism (McGee et al., 2023c), Hinduism (McGee et al., 2023d), Judaism (McGee et al., 2023e), and Buddhism (McGee et al., 2023f). These studies examined a number of demographic factors.

Methodology

The World Values Survey (WVS) is an internationally organized research effort by many social scientists in many countries, the goal of which is to gather data on a wide range of economic, social, political, religious, and cultural values. The first survey was conducted in 1981. New surveys are conducted about every 5 years. The current survey data [Wave 7] were collected between 2017 and 2021 (Haerpfer et al., 2020). The survey instrument included hundreds of questions on a wide range of issues. Data were collected in face-to-face interviews in respondents' homes, either by paper questionnaire or by CAPI (computer-assisted personal interview). Telephone interviews were conducted for remote areas. The sample size for each country was generally at least 1200. In Wave 7, more than 135,000 surveys were conducted in more than 80 countries. Data were collected in a way that made it impossible to identify individual respondents. The present study used the World Values Survey data. Question Q181 asked whether taking a bribe in the course of one's duties would always be justified, never be justified, or sometimes be justified. The responses were on a scale of 1 to 10, where 1 = never justifiable and 10 = always justifiable. Two-tailed t-tests were used to determine *P* values.

Findings

The findings of the study are presented below.

Overall

Table 2.1 shows the overall results. The most frequent response (69.6%) was that accepting a bribe was never justifiable. Only 1.8% believed that taking a bribe was always acceptable. The scale was from 1 to 10, where 1 = never justifiable and 10 = always justifiable. The overall mean was 1.94, which indicates that accepting a bribe in the course of business was highly unacceptable by the vast majority of respondents.

Ranking by Religion

Table 2.2 ranks the religions by mean score. The higher the mean score, the more acceptable bribery is. The Jewish respondents had the highest mean score and thus were the group least opposed to taking a bribe. However, the Jewish mean was 2.31, which indicates strong opposition to bribe taking. The group with the strongest opposition to bribery was the Muslim group, which had a mean score of 1.89. Some

Table 2.1 Overall results

Accepting a bribe	<i>n</i>	%
Never justifiable 1	35,990	69.6
2	5215	10.1
3	2915	5.6
4	1635	3.2
5	1971	3.8
6	955	1.8
7	677	1.3
8	592	1.1
9	344	0.7
Always justifiable 10	942	1.8
Missing	499	1.0
Total	51,735	100.0
Mean	1.94	
Standard deviation	1.944	

Table 2.2 Ranking by religion

Overall (Accepting a bribe is: 1 = never justifiable; 10 = always justifiable)				
Rank	Religion	<i>n</i>	Mean	Std. Dev.
1	Jews	132	2.31	2.265
2	Hindu	376	2.03	1.872
3	Christian	25,545	1.98	2.047
4	Buddhist	4340	1.91	1.727
5	Muslim	20,843	1.89	1.852
	Total	51,236	1.94	1.944

Table 2.3 Religion and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher F-value	<i>P</i> value
Between groups	129.995	4	32.499	8.604	0.000
Within groups	193516.268	51,231	3.777		
Total	193646.263	51,235			
Significant differences in mean scores					<i>P</i> value
Christian vs. Muslim					0.000

other studies have obtained different results (McGee, 2022a, 2023a; McGee & Benk, 2023t).

Table 2.3 shows the ANOVA results. The conclusion is that religion is a significant demographic variable. The difference between the groups is significant.

Religion: Female Perspective

Table 2.4 shows the female perspective. Nearly 70% thought that accepting a bribe was never justifiable; only 1.6% thought it would always be justifiable.

Table 2.5 ranks the religions by mean score. The Jewish respondents had the highest mean score and thus had the least resistance to accepting a bribe in the course of business. However, the mean score was well below 10, which indicates that opposition was strong. Muslim women showed the strongest opposition to taking a bribe.

Table 2.6 shows the ANOVA results. The female differences by religion were highly significant.

Table 2.4 Overall results – female

Accepting a bribe	<i>n</i>	%
Never justifiable 1	19,287	69.9
2	2706	9.8
3	1548	5.6
4	892	3.2
5	1035	3.8
6	511	1.9
7	327	1.2
8	314	1.1
9	163	.6
Always justifiable 10	443	1.6
Missing	350	1.3
Total	27,576	100
Mean	1.94	
Standard deviation	1.944	

Table 2.5 Ranking by religion – female

(Accepting a bribe is: 1 = never justifiable; 10 = always justifiable)				
Rank	Religion	Mean	Std. Dev.	<i>N</i>
1	Jews	2.65	2.652	51
2	Hindu	2.11	2.049	164
3	Christian	1.92	1.968	13959
4	Buddhist	1.89	1.719	2406
5	Muslim	1.88	1.819	10646
	Overall	1.90	1.892	27226

Religion: Male Perspective

The male perspective is presented below. The overall mean was 1.96, indicating strong opposition to bribery. The never justifiable response drew 69.1% from the male group, while only 2.1% believed that accepting a bribe was always justifiable (Table 2.7).

Table 2.8 ranks the responses of the male respondents by religion. Jewish males had the highest mean score and thus the least resistance to bribery, while the Muslim men had the lowest mean score and the greatest opposition to bribe taking.

Table 2.9 shows that the difference between groups is highly significant for the male sample.

Table 2.6 Female

Religion and attitudes toward accepting a bribe ANOVA results					
	Σ squares	Df	Mean square	Fisher F-value	<i>P</i> value
Between groups	49.669	4	12.417	3.470	0.008
Within groups	97413.657	27,221	3.579		
Total	97463.326	27,225			
Significant differences in mean scores					<i>P</i> value
Christian vs. Jews					0.005
Muslim vs. Jews					0.030
Buddhist vs. Jews					0.039

Table 2.7 Overall results – male

Accepting a bribe	<i>n</i>	%
Never justifiable 1	16,689	69.1
2	2506	10.4
3	1365	5.7
4	743	3.1
5	935	3.9
6	444	1.8
7	350	1.4
8	278	1.2
9	181	0.7
Always justifiable 10	499	2.1
Missing	148	0.6
Total	24,138	100
Mean	1.96	
Standard deviation	1.951	

Male-Female Comparisons

Table 2.10 shows the *P* value comparisons of the males and females for each religion. The mean score for the Christian females (1.92) was significantly lower than that of the Christian males (2.05), which indicates that the Christian females were significantly more opposed to bribe taking than were the males ($p = 0.0000$). The differences in mean scores for the other religions were not significant.

Table 2.8 Ranking by religion – male

(Accepting a bribe is: 1 = never justifiable; 10 = always justifiable)

Rank	Religion	Mean	Std. dev.	<i>N</i>
1	Jews	2.10	1.972	81
2	Christian	2.05	2.138	11575
3	Hindu	1.98	1.726	212
4	Buddhist	1.93	1.740	1925
5	Muslim	1.90	1.887	10197
	Overall	1.98	2.001	23990

Table 2.9 Male

Religion and attitudes toward accepting a bribe
ANOVA results

	Σ squares	Df	Mean square	Fisher F-value	<i>P</i> value
Between groups	134.437	4	33.609	8.401	0.000
Within groups	95959.541	23,985	4.001		
Total	96093.977	23,989			
Significant differences in mean scores					
					<i>P</i> value
Christian vs. Muslim					0.000

Areas for Future Research¹

There are many areas and topics that would benefit from further research. The present paper merely reports some facts. It would be interesting to know why the respondents answered the way they did. One weakness of the World Values Surveys is that the interviewers did not ask the respondents why they answered the way they did, which is understandable, given the fact that they had to answer hundreds of questions. Future studies could address the question of why people responded with certain answers but not others.

Reasons for the replies could be investigated for each demographic variable. For example:

- Why were female views different from male views in some countries but not in others? (McGee & Benk, 2023b, m)
- Why do older people tend to be more strongly opposed to bribery in some countries, but not in others? Why do younger people sometimes, but not always, show stronger/weaker opposition to bribery than older people? (McGee & Benk, 2023f, g)
- One might perform the same kind of analysis for the other demographic variables. Education level (McGee & Benk, 2023d, j) and income level (McGee &

¹Similar suggestions are given in other chapters of this book. If you decide to conduct research on any of these topics, please send us the results so we can cite them in our own future research.

Table 2.10 Male-female comparisons

(Accepting a bribe is: 1 = never justifiable; 10 = always justifiable)

	Female			Male			P value
	Mean	Std. dev.	n	Mean	Std. dev.	n	
Buddhist	1.89	1.719	2406	1.93	1.740	1925	0.4492
Christian	1.92	1.968	13,959	2.05	2.138	11,575	0.0000
Hindu	2.11	2.049	164	1.98	1.726	212	0.5051
Jew	2.65	2.652	51	2.10	1.972	81	0.1753
Muslim	1.88	1.819	10,646	1.90	1.887	10,197	0.4359
Overall	1.90	1.892	27,226	1.98	2.001	23,990	0.0000

Benk, 2023e, p) seem to be ripe for investigation. Past studies have found several different patterns to exist for these two variables (Hernandez & McGee, 2012a, b, 2013b, c, d, 2014b, c, d). Why is that?

- Some studies have found that different social classes hold differing views on the ethics of bribery, while other studies have found that social class is not a significant demographic variable (McGee, 2023b; McGee & Benk, 2023c, v). Additional research could determine the reasons for these different outcomes.
- The various religion variables might also be investigated. People of different religious denominations (McGee, 2023b; McGee & Benk, 2023t; McGee et al., 2023a, b, c, d, e, f, g) have similar views in some cases, but different views in others. The extent of religiosity sometimes makes a difference as well (McGee & Benk, 2023u).
- Several different patterns were found to exist for other variables, such as marital status (McGee & Benk, 2023r) and confidence in the government (McGee & Benk, 2023h) and other governmental institutions (McGee & Benk, 2023i, q). Sometimes people on the left side of the political spectrum had different views than those on the right side of the spectrum (McGee & Benk, 2023s), but in other studies, their views were similar. Why is that?
- Sometimes employment status is a significant demographic variable and sometimes it isn't (McGee, 2022a; McGee & Benk, 2023k). Sometimes, the views of government employees differ from those of workers in the private or nonprofit sector and sometimes they don't (McGee, 2022a; McGee & Benk, 2023w). So far, we have been unable to find any studies that explain the possible reasons for these different outcomes.
- A few studies have examined the relationship between ethnicity and attitudes toward bribery (McGee, 2023b; McGee & Benk, 2023l). These studies are mostly country specific, which may account for why ethnicity is sometimes a significant variable and other times not. More research could be done in this area.
- Some studies have found that there is a correlation between happiness (McGee, 2023b; McGee & Benk, 2023n) or health (McGee, 2023b; McGee & Benk, 2023o) and attitude toward bribery, but the results are not consistent, and so far no reasons have been given for the results found. More research is needed to explain the reasons for the different relationships that have been found.

- A few studies have found that people who live in large cities view bribery differently than people who live in small cities, but such is not always the case (McGee & Benk, 2023x; McGee & Guadron, 2023). More research is needed to uncover the reasons why there are differences in some cases but not others.
- For longitudinal studies (McGee, 2022a; Hernandez & McGee, 2013a, 2014a), why have the views on certain issues such as bribery changed over time? This is a question that has been unanswered, for the most part. The reasons for demographic changes probably differ by country, so there is room to conduct many different country studies to examine this issue.
- As of this writing, the most current wave of the World Values Surveys is Wave 7 (Haerpfer et al., 2020). Scholars could replicate the present study with fresh data when future waves are released.
- Pick a bribery fact situation and apply the principles outlined in the Rothbard-Block theory of bribery (McGee, 2023c). What result do you get?
- Pick a bribery fact situation and apply the principles outlined in the helping-hand vs. greedy-hand theory (McGee & Block, 2023). What result do you get?

Concluding Comments

This study may be summarized as follows:

- There are two kinds of bribery: greedy hand and helping hand. Greedy-hand bribery involves abuse of power and/or a breach of duty and is always unethical. Helping-hand bribery can be ethical according to rights theory if no one's rights are violated and can be ethical according to utilitarian theory if there are more winners than losers, or if there is a net benefit. However, utilitarian ethics has some structural deficiencies that cannot be overcome.
- Overall, 69.6% said accepting a bribe was never justifiable; only 0.7% said it was always justifiable. The mean was 1.94 (1 = never justifiable; 10 = always justifiable).
- Rank by religion: The Jewish respondents were least opposed to accepting a bribe; Muslims were most opposed. Religion was a significant demographic variable.
- Gender: 69.9% of females thought accepting a bribe was never justifiable; 69.1% of males thought accepting a bribe was never justifiable. Christian women were significantly more opposed to bribe taking than were Christian men. Male-female differences in other religions were not significant.

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Chapter 3

Christian Attitudes Toward Bribery



Robert W. McGee, Serkan Benk, and Bahadır Yüzbaşı

Introduction

The present study is part of a much larger study that examines the ethics of bribery and tax evasion. The bribery studies consist (so far) of two books (McGee & Benk, 2023a, b) and many articles and book chapters. Summaries of 28 studies (McGee, 2022a), 24 studies (McGee, 2023a), 44 studies (McGee, 2022b), and 80+ studies (McGee, 2022c) are also available.

The tax evasion studies started in 1994 (McGee, 1994) and picked up speed in 1998 when the first book in the tax evasion series was published (McGee, 1998). The second book in the series was published in 2012 (McGee, 2012a). Two more books were recently added to the tax evasion collection (McGee & Shopovski, 2023a, b). Many articles and book chapters on the ethics of tax evasion have been published over the years. Summaries of many of them are available. There are summaries of 49 studies that used a survey template that usually consisted of 18 statements starting with the phrase, “Tax evasion is ethical if ...” (McGee, 2012b). Another study summarized 23 studies that used World Values Survey data (McGee, 2012c). Other studies summarize 3 studies (McGee, 2012d), 21 studies (McGee, 2022d), 35 studies (McGee, 2022e), 60+ surveys (McGee, 2022f), 70+ theoretical and empirical studies (McGee, 2022g), 100+ studies (McGee, 2022h), 80+ studies (McGee, 2022i), 34+ studies (McGee, 2022j), and 44+ studies (McGee, 2022k).

The usual view of bribery is that it is always unethical for both parties on the receiving and giving ends. Attempts have been made both by governments and by

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nongovernmental agencies to curb bribery (Trautman, 2017; Trautman & Altenbaumer-Price, 2011, 2013a, b; Trautman & Kimbell, 2018).

However, such a broad brushstroke approach to bribery is seen to be unwarranted by some scholars. The Rothbard-Block theory of bribery (McGee, 2023b) bifurcates its analysis of bribery by analyzing the ethics of bribery from the perspectives of the payor and the receiver separately. In the case of a corporate bribe, the receivers of the bribe are seen as acting unethically because taking a bribe constitutes a breach of fiduciary duty to their employer, unless they turn over the proceeds of the bribe to their employer. Keeping the bribe constitutes theft, since the payment rightfully belongs to the employer.

However, Rothbard and Block disagree on how to view the payors of the bribes. Rothbard takes the position that payors are acting ethically because they are not breaching any fiduciary duty and are not violating the property rights of the receiver's employer (Rothbard, 1998, 2021a, b), whereas Block believes that payors are also engaged in unethical conduct because they are aiding and abetting the receivers of the bribes and are thus a part of the breach of fiduciary duty and are accomplices in the theft of the employer's property (Block, 2018; Dominiak & Block, 2017).

Another weakness in the "bribes are always unethical" position is that some bribes actually benefit society and do not violate any rights. While *greedy-hand* bribery is always considered unethical because it involves an abuse of power on the part of some government official, *helping-hand* bribery that merely facilitates trade or greases the wheels of commerce may be perfectly acceptable from an ethical standpoint, provided no one's rights are violated (McGee & Block, 2023). Paying a customs official to inspect goods sooner rather than later, for example, violates no one's rights and actually benefits society by making the inspected goods available to consumers sooner than would otherwise be the case. Whether this kind of transaction constitutes helping-hand or greedy-hand bribery depends on whether the customs official threatened to slow down the inspection process unless a bribe were paid.

Another example of an ethical bribe would be the case of some humanitarian organization raising funds to bribe a prison guard to allow a political prisoner to escape, where the political prisoner is innocent of any wrongdoing. Where the government in question is tyrannical, there is no duty to obey. There may even be a duty to disobey (King, 1963).

Silence in the face of evil is itself evil; God will not hold us guiltless. Not to speak is to speak. Not to act is to act.¹

The Rothbard-Block Theory of Bribery

- Commercial Bribery
- Individuals who accept bribes in the course of business are guilty of an unethical act because they are breaching their fiduciary duty to their employer and are

¹This famous quote is attributed to Dietrich Bonhoeffer, the German theologian, but scholars have been unable to cite any source (Throckmorton, 2016a, b). Bonhoeffer was convicted of being part of a plot to assassinate Hitler and was hanged in April 1945, a few weeks before the end of World War 2, at the direct order of Hitler.

violating the firm's property rights, unless they turn over the proceeds of the bribe to their employer.

- According to the Rothbard version of the theory, individuals who pay bribes to company employees are not engaging in unethical conduct because they are not participating in any crime. They are not breaching any fiduciary duty to the company whose employee receives the bribe, and they are not violating the property rights of the company.
- According to the Block version of the theory, individuals who pay bribes to company employees are engaging in unethical conduct because they are aiding and abetting in the crime that is being perpetrated by the company employee.

The Rothbard-Block Theory of Bribery

- Bribing Government Officials
- Government officials who receive a bribe are guilty of unethical conduct if they are abusing their power, or if doing so violates anyone's rights.
- Government officials who receive a bribe are not guilty of unethical conduct if they disobey a law that is unjust, do not abuse their power, and do not violate any property or other right.
- Those who bribe government officials are guilty of an unethical act if the bribe results in the use of government power to violate anyone's rights.
- Those who bribe government officials are not guilty of an unethical act if the bribe does not violate anyone's property or other rights.

Helping-Hand vs. Greedy-Hand Bribery

- Greedy-hand bribery is always unethical for those who receive the bribe because they are abusing their power and may be violating property or other rights.
- Those who pay a greedy-hand bribe might be acting unethically. Whether they are acting unethically depends on intent and whether they are violating anyone's rights. Paying the bribe is not a crime per se.
- In the case of helping-hand bribery, there are many instances where it is ethical, both from the perspective of the person who receives the bribe and the one who pays. Where there is no victim, there is no crime. The bribe is ethical if no rights are violated.

Some recent studies have addressed various practical issues. Akdemir and Yeşilyurt (2023) delved into primary sources to uncover many previously unknown facts about corruption in the Ottoman Empire. Dikmen and Çiçek (2023) reported on corruption and bribery in the area of public procurement during the COVID-19 pandemic. Bîzoi and Bîzoi (2023) also examined corruption during the pandemic. They concluded that those who abuse their entrusted power by seeking personal gain hamper economic development, weaken democracy, erode trust, and create social division and poverty. Batrancea et al. (2023) examined the effects of bribery and came to the conclusion that bribery has a long-term harmful effect on economic development, growth, and investment, although it also compensates for the shortcomings of the government.

Methodology

The World Values Survey (WVS) is an internationally organized research effort by many social scientists in many countries, the goal of which is to gather data on a wide range of economic, social, political, religious, and cultural values. The first survey was conducted in 1981. New surveys are conducted about every 5 years. The current survey data [Wave 7] were collected between 2017 and 2021 (Haerpfer et al., 2020). The survey instrument included hundreds of questions on a wide range of issues. Data were collected in face-to-face interviews in respondents' homes, either by paper questionnaire or by CAPI (computer-assisted personal interview). Telephone interviews were conducted for remote areas. The sample size for each country was generally at least 1200. In Wave 7, more than 135,000 surveys were conducted in more than 80 countries. Data were collected in a way that made it impossible to identify individual respondents. The present study used the World Values Survey data. Question Q181 asked whether taking a bribe in the course of one's duties would always be justified, never be justified, or sometimes be justified. The responses were on a scale of 1–10, where 1 = never justifiable and 10 = always justifiable.

Findings

The findings are given below.

Overall

Table 3.1 presents the overall results. More than 70% of respondents believed that taking a bribe would never be acceptable, while only 2.2% thought it would always be justifiable. The mean score of 1.98 indicates that there is strong opposition to bribe taking.

Gender

Table 3.2 presents the results by gender. The male mean score is significantly higher than the female mean score, indicating that the male sample was less opposed to bribe taking. However, the male mean score was only 2.05, out of a scale of 1–10, so, actually, both male and female respondents were strongly opposed to bribe taking. This finding confirms the findings of some studies and contradicts the findings of other studies (McGee, 2022a, 2023a; McGee & Benk, 2023n).

Table 3.1 Overall results

Accepting a bribe	n	%
Never justifiable 1	18,228	70.5
2	2225	8.6
3	1279	4.9
4	772	3.0
5	1123	4.3
6	456	1.8
7	382	1.5
8	304	1.2
9	205	.8
Always justifiable 10	571	2.2
Missing	296	1.1
Total	25,841	100.0
Mean	1.98	
Standard deviation	2.047	

1 = never justifiable; 10 = always justifiable

Table 3.2 Ranking by gender

Rank	Gender	Mean	Std. dev.	n
1	Male	2.05	2.138	11,575
2	Female	1.92	1.968	13,959
Significant differences in mean scores				P value
Male vs. female				0.000

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Most gender studies of moral issues have found either that women are more strongly opposed to the acceptability of certain moral acts such as bribery, tax evasion, etc., or that men and women are equally opposed (McGee, 2012a; McGee & Shopovski, 2023a, b; McGee & Benk, 2023b). Only a few studies have found men to have significantly stronger opposition to certain moral acts (McGee, 2012a).

Age

The relationship between bribery and age has been studied before. In a study of three Latin American countries, Hernandez and McGee (2013a) found that people over 30 were significantly more strongly opposed to bribery than were younger people. An Australian study (Hernandez & McGee, 2014a) found the relationship between age and attitude toward bribery to be linear; the older the age group, the

stronger the opposition to bribery. A French study had the same finding (Hernandez & McGee, 2012a). A linear relationship was also found for a study of atheists (McGee et al., 2023c). A Brazilian study found older people to be more strongly opposed to bribery than younger people (McGee, 2014a). Similar results were found for studies of Muslims (McGee et al., 2023a), Jews (McGee et al., 2023e), and Buddhists (McGee et al., 2023e). However, a study of Hindu views found age not to be a significant demographic variable (McGee et al., 2023d).

Table 3.3 shows the results by age for the present study. Several studies have found that older people tend to be more respectful of the law than younger people (McGee, 2022a; McGee et al., 2023d; McGee & Benk, 2023g). That was the case here, as indicated by the declining mean scores. Some other studies have shown different results (McGee, 2022a, 2023a; McGee & Benk, 2023h). The ANOVA P value shown in Table 3.4 indicates that the difference between groups is significant.

Marital Status

Table 3.5 shows the results by marital status. The living together as married subsample had the highest mean score, indicating the least resistance to bribe taking; the divorced sample had the lowest mean score, which indicates the strongest resistance to bribe taking. The ANOVA P value shown in Table 3.6 indicates that the difference between groups is significant.

Other bribery studies that have examined the marital status variable have reached several different results. In a study of China, Hong Kong, and Taiwan, the sample from the People's Republic of China found that the married group was significantly more opposed to bribery than was the divorced group, but only at the 10% level. All other mean score comparisons were not significant. In the Taiwan sample, the widowed group showed the strongest opposition to bribery. However, age might have also been a factor, since widows tend to be older than the married, divorced, or single groups. The Hong Kong sample found the divorced group to have the strongest opposition to bribery (McGee, 2014b). Other studies have found several different patterns (McGee & Benk, 2023a, b, s).

Table 3.3 Ranking by age

Rank	Age	Mean	Std. dev.	n
1	16–29	2.24	2.288	6331
2	30–39	2.07	2.108	4825
3	40–49	1.94	1.978	4445
4	50+	1.79	1.853	9890

Accepting a bribe is 1 = never justifiable; 10 = always justifiable

Table 3.4 Age and attitudes toward accepting a bribe

ANOVA results					
	Σ Squares	Df	Mean square	Fisher F-value	P value
Between groups	844.856	3	281.619	67.763	0.000
Within groups	105922.298	25,487	4.156		
Total	106767.153	25,490			
Significant differences in mean scores					
					P value
16–29 vs. 30–39					0.000
16–29 vs. 40–49					0.000
16–29 vs. 50+					0.000
30–39 vs. 40–49					0.009
30–39 vs. 50+					0.000
40–49 vs. 50+					0.000

Table 3.5 Ranking by marital status

Rank	Status	Mean	Std. dev.	n
1	Living together as married	2.22	2.284	2812
2	Single	2.12	2.159	6025
3	Separated	2.04	2.113	936
4	Married	1.90	1.957	12,568
5	Widowed	1.81	1.893	1903
6	Divorced	1.77	1.851	1169

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 3.6 Marital status and attitudes toward accepting a bribe

ANOVA results					
	Σ Squares	Df	Mean square	Fisher F-value	P value
Between groups	467.745	5	93.549	22.453	0.000
Within groups	105858.950	25,407	4.167		
Total	106326.695	25,412			
Significant differences in mean scores					
					P value
Married vs. living together as married					0.000
Married vs. single					0.000
Married vs. divorced					0.000
Married vs. widowed					0.000
Divorced vs. separated					0.026
Divorced vs. single					0.000
Separated vs. widowed					0.043
Separated vs. living together as married					0.000
Widowed vs. single					0.000
Single vs. living together as married					0.000

Education Level

Table 3.7 shows the results based on education level. The mean scores drop as the level of education increases, which indicates that opposition to bribe taking increases with the level of education. The ANOVA P value shown in Table 3.8 indicates that the difference between groups is significant.

A study of dozens of countries uncovered several different patterns, or in some cases no pattern. In some countries, opposition to bribery increased as the level of education increased, while in other countries, the opposite relationship was found. In other countries, there was no discernible relationship between attitude toward bribery and level of education (McGee & Benk, 2023e). A study of three Latin American countries found no discernible trend (Hernandez & McGee, 2013a). A Brazilian study found that opposition to bribery increased with the level of education (McGee, 2014a). A study of Australia found education level not to be a significant demographic variable (Hernandez & McGee, 2014a). A study of four Turkic republics found two distinctly different patterns. In some countries, opposition to bribery increased with the level of education, while in other countries the relationship was the exact opposite (Benk et al., 2016). Other studies have found several different patterns (McGee & Benk, 2023a, b, k).

Employment Status

The relationship of attitude toward bribe taking to employment status is shown in Table 3.9, which ranks the various categories from least opposition to strongest opposition. The “Other” category was least opposed to bribe taking, while the retired/pensioned group showed the strongest opposition, which was expected, since older people tend to be more opposed to law-breaking and unethical conduct than people in the younger age categories. This finding confirms the findings of some studies and contradicts the findings of other studies (McGee, 2022a, 2023a; McGee & Benk, 2023l).

Table 3.7 Ranking by education level

Rank	Status	Mean	Std. dev.	n
1	Postsecondary	2.09	2.179	4345
2	Primary	2.07	2.169	4211
3	Secondary	1.95	1.994	10,455
4	Tertiary	1.84	1.885	5203

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 3.8 Level of education and attitudes toward accepting a bribe

ANOVA results					
	Σ Squares	Df	Mean square	Fisher F-value	P value
Between groups	200.398	3	66.799	16.092	0.000
Within groups	100495.109	24,210	4.151		
Total	100695.507	24,213			
Significant differences in mean scores					
	P value				
Primary vs. secondary	0.006				
Primary vs. tertiary	0.000				
Secondary vs. postsecondary	0.001				
Secondary vs. tertiary	0.009				
Post-secondary vs. tertiary	0.000				
Post-secondary vs. primary	0.000				

Table 3.9 Ranking by employment status

Rank	Status	Mean	Std. dev.	N
1	Other	2.20	2.453	312
2	Student	2.19	2.218	1389
3	Unemployed	2.15	2.342	2258
4	Part time (less than 30 h a week)	2.11	2.082	2106
5	Self-employed	2.07	2.177	4316
6	Homemaker not otherwise employed	2.03	2.061	3015
7	Full time (30 h a week or more)	1.96	1.970	8264
8	Retired/pensioned	1.58	1.610	3615

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable)

The ANOVA P value shown in Table 3.10 indicates that the difference between groups is significant.

A longitudinal study of attitude toward bribery in the United States found that part-time workers were most opposed to bribery in 1982, while self-employed individuals were least opposed. In 2006, the part-time workers were still the most strongly opposed to bribery, while full-time workers were least opposed. Between 1982 and 2006, full-time employees became less opposed to bribery, while the self-employed group became more opposed (Hernandez & McGee, 2013b). Other studies have found several different patterns (McGee & Benk, 2023a, b).

Table 3.10 Employment status and attitudes toward accepting a bribe

ANOVA results					
	Σ Squares	Df	Mean square	Fisher F-value	P value
Between groups	798.219	7	114.031	27.470	0.000
Within groups	104888.072	25,267	4.151		
Total	105686.291	25,274			

Significant differences in mean scores		P value
Full time (30 h a week or more) vs. retired/pensioned		0.000
Full time (30 h a week or more) vs. student		0.002
Full time (30 h a week or more) vs. unemployed		0.002
Part time (less than 30 h a week) vs. retired/pensioned		0.000
Self-employed vs. retired/pensioned		0.000
Retired/pensioned vs. homemaker not otherwise employed		0.000
Retired/pensioned vs. student		0.000
Retired/pensioned vs. unemployed		0.000
Retired/pensioned vs. other		0.000

Table 3.11 Ranking by social class

Rank	Status	Mean	Std. dev.	n
1	Upper class	2.41	2.532	394
2	Lower class	2.11	2.223	3402
3	Upper middle class	1.98	2.016	4933
4	Lower middle class	1.93	1.951	9980
4	Working class	1.93	2.027	6248

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Social Class

Table 3.11 shows the results for the social class variable. The five categories are ranked from least opposition to strongest opposition. The upper class had the lowest opposition to bribe taking, while the lower middle and working classes had the strongest opposition. However, it should be pointed out that all groups were strongly opposed to bribe taking, as indicated by the low mean scores. The ANOVA P value shown in Table 3.12 indicates that the difference between groups is significant.

Some other studies have examined social class. A study of three Latin American countries found the relationship between social class and attitude toward bribery to be curvilinear rather than linear (Hernandez & McGee, 2013a). An Australian study found that those in the lower class were significantly less opposed to bribe taking than were members of the other classes (Hernandez & McGee, 2014a). A Brazilian study found that those in the upper class were significantly less opposed to bribe taking than were members of the other classes (McGee, 2014a). A Chinese study found no significant differences in mean scores for the social class demographic (McGee et al., 2017). Other studies have found several different patterns (McGee, 2022a, 2023a; McGee & Benk, 2023w).

Table 3.12 Social class and attitudes toward accepting a bribe

ANOVA results					
	Σ Squares	Df	Mean square	Fisher F-value	P value
Between groups	164.700	4	41.175	9.974	0.000
Within groups	103004.152	24,952	4.128		
Total	103168.852	24,956			

Significant differences in mean scores	
	P value
Upper class vs. upper middle class	0.001
Upper class vs. lower middle class	0.000
Upper class vs. working class	0.000
Upper class vs. lower class	0.046
Lower middle class vs. lower class	0.000
Working class vs. lower class	0.000
Upper middle class vs. lower class	0.047

Income Level

Table 3.13 shows the results by income level. Those in the highest income level had the least opposition to bribe taking, while the other two groups had approximately equal opposition, as indicated by their nearly identical mean scores. The ANOVA P value shown in Table 3.14 indicates that the difference between groups is significant.

Other studies have examined the relationship between income level and attitude toward bribe taking. Income level was found not to be a significant demographic variable for a study of three Latin American countries (Hernandez & McGee, 2013a). An Australian study found that those in the middle-income group had the strongest opposition to bribe taking (Hernandez & McGee, 2014a). A study of four Turkic republics found three different patterns existed (Benk et al., 2016). A comparative study of views in the USA, Brazil, China, and Germany found no significant differences in mean score (Hernandez & McGee, 2012b). Other studies have found several different patterns, depending on the country (McGee, 2022a, 2023a; McGee & Benk, 2023q).

Happiness

Table 3.15 shows the relationship between happiness and attitude toward bribe taking. The very happy group had the highest tolerance for bribe taking, whereas the quite happy and not at all happy groups were equally strong in their opposition to

Table 3.13 Ranking by income level

Rank	Status	Mean	Std. dev.	n
1	High income	2.17	2.311	2343
2	Low income	1.98	2.150	6552
3	Medium income	1.95	1.940	16,026

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 3.14 Income level and attitudes toward accepting a bribe

ANOVA results					
	Σ Squares	Df	Mean square	Fisher F-value	P value
Between groups	105.028	2	52.514	12.693	0.000
Within groups	103088.122	24,918	4.137		
Total	103193.150	24,920			
Significant differences in mean scores					P value
Low income vs. high income					0.000
Medium income vs. high income					0.000
Medium income vs. low income					0.000

Table 3.15 Ranking by happiness

Rank	Status	Mean	Std. dev.	N
1	Very happy	2.05	2.182	8656
2	Not very happy	2.01	2.098	3194
3	Quite happy	1.93	1.937	12,975
3	Not at all happy	1.93	2.127	585

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

bribe taking. The relationship between happiness and attitude toward bribe taking was not linear. It was curvilinear, because the not very happy group had a mean score that was less than the very happy group and more than the quite happy group. The ANOVA P value shown in Table 3.16 indicates that the difference between groups is significant.

The relationship between happiness and attitude toward bribe taking has been examined in other studies. In a Muslim study, the “quite happy” group was significantly more opposed to bribe taking than was the “not at all happy” group (McGee et al., 2023a). A study of atheist views found that those most opposed to bribery

Table 3.16 Happiness and attitudes toward accepting a bribe

ANOVA results					
	Σ Squares	Df	Mean square	Fisher F-value	P value
Between groups	74.671	3	24.890	5.933	0.000
Within groups	106582.535	25,406	4.195		
Total	106657.207	25,409			
Significant differences in mean scores					P value
Very happy vs. quite happy					0.000

were in the “very happy” group, while those least opposed were in the “not at all happy” group (McGee et al., 2023c). Other studies have found several different relationships (McGee, 2022a, 2023a; McGee & Benk, 2023o).

Left-Right Political Spectrum

Table 3.17 shows the relationship between attitude toward bribe taking and position on the political spectrum. Those on the right had the least opposition to bribe taking, while the centrists had the strongest opposition. However, it should be pointed out that the mean scores for the left and center groups were nearly identical, so it would not be unfair to say that their opposition to bribe taking was about the same. The ANOVA P value shown in Table 3.18 indicates that the difference between groups is significant, which in this case means that the right group was significantly less opposed to bribe taking than were the other two groups. However, it should be pointed out that all three groups showed strong opposition to bribe taking, as indicated by the low mean scores.

It might also be pointed out that the left-right spectrum is not the best way to categorize position on the political spectrum. A better way would be to use the two-by-two matrix approach, which is illustrated in the World’s Smallest Political Quiz (2022), which is available on the Internet.

A study of three Latin American countries found that centrists were most opposed to bribe taking, while leftists were least opposed (Hernandez & McGee, 2013a). An Australian study found that position on the political spectrum was not a significant demographic variable (Hernandez & McGee, 2014a). The same result was found for a comparative study of the USA, Brazil, China, and Germany (Hernandez & McGee, 2012b). A study of the USA, Canada, and Mexico found that the centrist group was slightly more opposed to bribe taking than were the other two groups (Hernandez &

Table 3.17 Ranking by left-right political spectrum

Rank	Status	Mean	Std. dev.	N
1	Right	2.12	2.308	5255
2	Left	2.01	2.208	3609
3	Center	1.99	1.933	11,887

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 3.18 Left-right political spectrum and attitudes toward accepting a bribe

ANOVA results					
	Σ Squares	Df	Mean square	Fisher F-value	P value
Between groups	62.565	2	31.283	7.212	0.001
Within groups	89992.679	20,748	4.337		
Total	90055.244	20,750			
Significant differences in mean scores					P value
Left vs. right					0.029
Center vs. right					0.001

McGee, 2013c). Other studies have found several different relationships to exist (McGee, 2022a, 2023a; McGee & Benk, 2023t).

Sector of Employment

Table 3.19 shows the relationship between sector of employment and attitude toward bribe taking. It was thought that perhaps those who work for the government might be least opposed, since government officials are often on the receiving end of bribes. We decided to test that hypothesis. Actually, it was the private nonprofit organizations that were the least opposed to bribe taking. Those working for governmental institutions showed the strongest opposition. The ANOVA P value shown in Table 3.20 indicates that the difference between groups is significant.

Other studies have found several different relationships (McGee, 2022a, 2023a; McGee & Benk, 2023x).

Confidence in Government

We thought that there might be an inverse relationship between confidence in the government and the degree of opposition to bribe taking. In other words, those who had the strongest opposition to bribe taking might also have the least confidence in the government. We decided to test that hypothesis. The results are shown in Table 3.21.

Table 3.19 Ranking by sector of employment

Rank	Status	Mean	Std. dev.	N
1	Private nonprofit organization	2.10	2.123	1668
2	Private business or industry	1.99	2.047	13,674
3	Government or public institution	1.80	1.887	4438

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 3.20 Sector of employment and attitudes toward accepting a bribe

ANOVA results					
	Σ Squares	Df	Mean square	Fisher F-value	P value
Between groups	171.066	2	85.533	20.989	0.000
Within groups	80593.928	19,777	4.075		
Total	80764.994	19,779			

Significant differences in mean scores		P value
Government or public institution vs. private business or industry		0.000
Government or public institution vs. private nonprofit organization		0.000

Table 3.21 Ranking confidence in the government

Rank	Status	Mean	Std. dev.	N
1	A great deal	2.34	2.492	2376
2	Quite a lot	2.03	2.058	6342
3	Not very much	1.93	1.936	9003
4	None at all	1.88	1.960	7424

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

The group showing the least opposition to bribe taking was actually the group that had a great deal of confidence in the government, and the group having the strongest opposition to bribe taking was the group that had no confidence at all in the government, which confirmed our hypothesis. The relationship between groups was linear; those who had a great deal of confidence in the government were the least strongly opposed to bribe taking, and those who had no confidence at all in the government were the most strongly opposed to bribe taking. The ANOVA P value shown in Table 3.22 indicates that the difference between groups is significant.

Other studies have found several different patterns (McGee, 2022a, 2023a; McGee & Benk, 2023i). Confidence in the government was not a significant demographic variable for Hindus (McGee et al., 2023d) or Jews (McGee et al., 2023e). For Muslims, those who did not have very much confidence in the government were significantly less opposed to bribe taking than were the other three groups (McGee et al., 2023a). For Buddhists, none of the relationships were significant except at the 10% level (McGee et al., 2023f).

Table 3.22 Confidence in the government and attitudes toward accepting a bribe

ANOVA results					
	Σ Squares	Df	Mean square	Fisher F-value	P value
Between groups	416.374	3	138.791	33.598	0.000
Within groups	103856.885	25,141	4.131		
Total	104273.260	25,144			
Significant differences in mean scores					
	P value				
A great deal vs. quite a lot	0.000				
A great deal vs. not very much	0.013				
A great deal vs. none at all	0.000				
Quite a lot vs. not very much	0.000				
Quite a lot vs. none at all	0.000				

Areas for Future Research²

There are many areas and topics that would benefit from further research. The present paper merely reports some facts. It would be interesting to know why the respondents answered the way they did. One weakness of the World Values Surveys is that the interviewers did not ask the respondents why they answered the way they did, which is understandable, given the fact that they had to answer hundreds of questions. Future studies could address the question of why people responded with certain answers but not others.

Reasons for the replies could be investigated for each demographic variable. For example:

- Why were female views different from male views in some countries but not in others? (McGee & Benk, 2023c, n)
- Why do older people tend to be more strongly opposed to bribery in some countries, but not in others? Why do younger people sometimes, but not always, show stronger/weaker opposition to bribery than older people? (McGee & Benk, 2023g, h)
- One might perform the same kind of analysis for the other demographic variables. Education (McGee & Benk, 2023e, k) and income levels (McGee & Benk, 2023f, q) seem to be ripe for investigation. Past studies have found several different patterns to exist for these two variables (Hernandez & McGee, 2012a, b, 2013a, b, c, 2014a, b, c). Why is that?
- Some studies have found that different social classes hold differing views on the ethics of bribery, while other studies have found that social class is not a signifi-

²Similar suggestions are given in other chapters of this book. If you decide to conduct research on any of these topics, please send us the results so we can cite them in our own future research.

cant demographic variable (McGee, 2023a; McGee & Benk, 2023d, w). Additional research could determine the reasons for these different outcomes.

- The various religion variables might also be investigated. People of different religious denominations (McGee, 2023a; McGee & Benk, 2023u; McGee et al., 2023a, b, c, d, e, f, g) have similar views in some cases, but different views in others. The extent of religiosity sometimes makes a difference as well (McGee & Benk, 2023v).
- Several different patterns were found to exist for other variables, such as marital status (McGee & Benk, 2023s) and confidence in the government (McGee & Benk, 2023i) and other governmental institutions (McGee & Benk, 2023j, r). Sometimes people on the left side of the political spectrum had different views than those on the right side of the spectrum (McGee & Benk, 2023t), but in other studies, their views were similar. Why is that?
- Sometimes employment status is a significant demographic variable and sometimes it isn't (McGee, 2022a; McGee & Benk, 2023l). Sometimes, the views of government employees differ from those of workers in the private or nonprofit sector and sometimes they don't (McGee, 2022a, 2023a, b; McGee & Benk, 2023x). So far, we have been unable to find any studies that explain the possible reasons for these different outcomes.
- A few studies have examined the relationship between ethnicity and attitudes toward bribery (McGee, 2023a; McGee & Benk, 2023m). These studies are mostly country specific, which may account for why ethnicity is sometimes a significant variable and other times not. More research could be done in this area.
- Some studies have found that there is a correlation between happiness (McGee, 2023a; McGee & Benk, 2023o) or health (McGee, 2023a; McGee & Benk, 2023p) and attitude toward bribery, but the results are not consistent, and so far no reasons have been given for the results found. More research is needed to explain the reasons for the different relationships that have been found.
- A few studies have found that people who live in large cities view bribery differently than people who live in small cities, but such is not always the case (McGee & Benk, 2023y; McGee & Guadron, 2023). More research is needed to uncover the reasons why there are differences in some cases but not others.
- There is always room for more research on government attempts to crack down bribery, what methods they use, and how successful they have been (McGee & Pardi, 2023).
- Not much work has been done to answer the question about whether some kinds of bribery are more serious than others (McGee & Petrides, 2023a), or how often voters are bribed or how they are bribed (McGee & Petrides, 2023b), or whether accepting or giving a bribe is considered dangerous (McGee & Petrides, 2023c).
- Some work has been done to determine how prevalent bribery is in different countries (McGee & Zhou, 2023), but there is room for more research in this area.
- For longitudinal studies (McGee, 2022a; Hernandez & McGee, 2013a, 2014a), why have the views on certain issues such as bribery changed over time? This is a question that has been unanswered, for the most part. The reasons for demo-

graphic changes probably differ by country, so there is room to conduct many different country studies to examine this issue.

- As of this writing, the most current wave of the World Values Surveys is Wave 7 (Haerpfer et al., 2020). Scholars could replicate the present study with fresh data when future waves are released.
- Pick a bribery fact situation and apply the principles outlined in the Rothbard-Block theory of bribery (McGee, 2023b). What result do you get?
- Pick a bribery fact situation and apply the principles outlined in the helping-hand vs. greedy-hand theory (McGee & Block, 2023). What result do you get?

Concluding Comments

Every demographic variable tested turned out to be a significant variable.

To summarize:

- There are two kinds of bribery: greedy hand and helping hand. Greedy-hand bribery involves abuse of power and/or a breach of duty and is always unethical. Helping-hand bribery can be ethical according to rights theory if no one's rights are violated and can be ethical according to utilitarian theory if there are more winners than losers, or if there is a net benefit. However, utilitarian ethics has some structural deficiencies that cannot be overcome.
- Overall, opposition to bribe taking was strong, as indicated by an overall mean score of just 1.98, where 1 = never justifiable and 10 = always justifiable.
- All demographic variables that were tested were significant.
- Gender: Women were significantly more opposed to bribe taking than men, although both groups had strong opposition to bribe taking, as indicated by their low mean scores.
- Age: Opposition to bribe taking was strong among all age groups, and opposition increased with age.
- Marital status: Opposition to bribe taking was strong for all groups. Those with the least opposition were the living together as married group. The group showing the strongest opposition was the divorced group.
- Education level: Opposition to bribe taking was strong for all groups and increased as the education level increased. The relationship was linear.
- Income level: those in the highest income level had the least opposition to bribe taking; those in the low- and medium-income categories were tied in their stronger opposition to bribe taking. All groups showed strong opposition.
- Employment status: Those in the "Other" category were least opposed to bribe taking; the retired/pensioned group showed the strongest opposition to bribe taking.
- Social class: The upper class had the lowest opposition to bribe taking; the lower middle and working classes showed the strongest opposition.

- Happiness: The very happy group had the highest tolerance for bribe taking, while the quite happy and not at all happy groups had equally strong opposition to bribe taking. The relationship between degree of happiness and acceptance of bribe taking was not linear. It was curvilinear.
- Position on the political spectrum: those on the right had the least opposition to bribe taking; the left and center groups had mean scores that were nearly identical to each other in their stronger opposition to bribe taking.
- Sector of employment: those who worked in the private, nonprofit sector were the least opposed to bribe taking, while those who worked for governmental institution had the strongest opposition.
- Confidence in the government: the group that had a great deal of confidence in the government showed the lowest opposition to bribe taking. The group that had no confidence at all in government showed the strongest opposition to bribe taking.

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Chapter 4

Muslim Attitudes Toward Bribery



Robert W. McGee, Serkan Benk, and Tamer Budak

Introduction

The present study is part of a much larger study that examines the ethics of bribery and tax evasion. The bribery studies consist (so far) of two books (McGee & Benk, 2023; McGee & Benk, 2023a) and many articles and book chapters. Summaries of 28 studies (McGee, 2022a), 24 studies (McGee, 2023a), 44 studies (McGee, 2022b), and 80+ studies (McGee, 2022c) are also available.

The tax evasion studies started in 1994 (McGee, 1994) and picked up speed in 1998 when the first book in the tax evasion series was published (McGee, 1998). The second book in the series was published in 2012 (McGee, 2012a). Two more books were recently added to the tax evasion collection (McGee & Shopovski, 2023a, b). Many articles and book chapters on the ethics of tax evasion have been published over the years. Summaries of many of them are available. There are summaries of 49 studies that used a survey template that usually consisted of 18 statements starting with the phrase, “Tax evasion is ethical if ...” (McGee, 2012b). Another study summarized 23 studies that used World Survey data (McGee, 2012c). Other studies summarize 3 studies (McGee, 2012d), 21 studies (McGee, 2022d), 35 studies (McGee, 2022e), 60+ surveys (McGee, 2022f), 70+ theoretical and empirical studies (McGee, 2022g), 100+ studies (McGee, 2022h), 80+ studies (McGee, 2022i), 34+ studies (McGee, 2022j), and 44+ studies (McGee, 2022k).

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Bribery has gotten a bad name over the years and for a good reason. It is perceived as dishonest behavior, and usually it is. Governments and nongovernment organizations have tried to curb the practice, with varying degrees of success.

The general view of bribery is that it is always wrong and that both payers and receivers are guilty of unethical conduct. Some scholars agree with this view or merely discuss the efforts that are being made to curb it without actually delving into the philosophical issues involved (Trautman, 2017; Trautman & Altenbaumer-Price, 2011, 2013a, b; Trautman & Kimbell, 2018). There's nothing wrong with that approach, of course. It is a common approach, especially within the legal literature and even within the business ethics literature. However, some scholars have applied philosophical and ethical principles to the subject and have arrived at some interesting conclusions.

One example that could be given is the Rothbard-Block theory of bribery (McGee, 2023c). They examine the conduct of both the payer and the receiver separately and do not begin with the premise that if one is guilty of unethical conduct, the other is automatically guilty as well. According to both Rothbard (1998, 2021a, b) and Block (2018; Dominiak & Block, 2017), the receivers of a corporate bribe are acting unethically because they are breaching the fiduciary duty they have to their employer and are stealing from the employer, unless they turn over the proceeds of the bribe. They are guilty of violating the property rights of their employer.

Where the Rothbard version of the theory diverges from the Block version is in their view of the payer's conduct, Rothbard argues that those who pay bribes are not violating anyone's property rights and are not violating any fiduciary duty and thus are guiltless. Block would argue that those who pay bribes are aiding and abetting the crime being perpetrated by the company employee who takes the bribe and thus are guilty of unethical conduct as well.

They take a different approach in cases where the recipient of the bribe is a government official. For this kind of bribe, the key issue is whether anyone's rights are violated. If someone's property or other rights are violated, the act is unethical. Government officials who abuse their power are always engaging in unethical conduct, but those who pay the bribe may or may not also be guilty. If they are just paying to exercise a right, they are being taken advantage of by the corrupt government official, but exercising a right does not violate anyone else's rights and so are guiltless. However, if they are paying a government official to violate the rights of a competitor, their payment does constitute unethical conduct.

There is a distinction between *greed-hand* bribery and *helping-hand* bribery (McGee & Block, 2023). Where the government official merely assists the bribe payer without violating any rights, there is no problem. If the bribe payer is engaging in illegal conduct where there are no victims and pays the police to look the other way, a case can be made that the conduct of both parties is ethical. For example, if a bar owner operates after hours and pays the police to leave him alone, no one's rights are violated. The police officer is the recipient of a gift (Block, 2018). Where there is no victim, there is no crime. Block would argue that the government is violating the bar owner's right to earn a living and is being abused by the system.

The Rothbard-Block Theory of Bribery

– Commercial Bribery

- Individuals who accept bribes in the course of business are guilty of an unethical act because they are breaching their fiduciary duty to their employer and are violating the firm's property rights, unless they turn over the proceeds of the bribe to their employer.
- According to the Rothbard version of the theory, individuals who pay bribes to company employees are not engaging in unethical conduct because they are not participating in any crime. They are not breaching any fiduciary duty to the company whose employee receives the bribe, and they are not violating the property rights of the company.
- According to the Block version of the theory, individuals who pay bribes to company employees are engaging in unethical conduct because they are aiding and abetting in the crime that is being perpetrated by the company employee.

The Rothbard-Block Theory of Bribery

– Bribing Government Officials

- Government officials who receive a bribe are guilty of unethical conduct if they are abusing their power, or if doing so violates anyone's rights.
- Government officials who receive a bribe are not guilty of unethical conduct if they disobey a law that is unjust, do not abuse their power, and do not violate any property or other right.
- Those who bribe government officials are guilty of an unethical act if the bribe results in the use of government power to violate anyone's rights.
- Those who bribe government officials are not guilty of an unethical act if the bribe does not violate anyone's property or other rights.

Helping-Hand vs. Greedy-Hand Bribery

- Greedy-hand bribery is always unethical for those who receive the bribe because they are abusing their power and may be violating property or other rights.
- Those who pay a greedy-hand bribe might be acting unethically. Whether they are acting unethically depends on intent and whether they are violating anyone's rights. Paying the bribe is not a crime per se.
- In the case of helping-hand bribery, there are many instances where it is ethical, both from the perspective of the person who receives the bribe and the one who pays. Where there is no victim, there is no crime. The bribe is ethical if no rights are violated.

Some recent studies have addressed various practical issues. Akdemir and Yeşilyurt (2023) report on the rampant crime and corruption that were present in the Ottoman Empire, especially in the nineteenth century. Dikmen and Çiçek (2023) report on the corruption and bribery that took place in public procurement during the COVID-19 pandemic. The corruption caused substandard and counterfeit products to enter the market and placed millions of lives at risk. Bîzoi and Bîzoi (2023)

also focused their attention on bribery and corruption during the pandemic. Many healthcare professionals violated the basic oath to first do no harm. Batrancea et al. (2023) concluded that society pays a high price for bribery. They listed ten ways that can be used to conceal bribery.

Methodology

The World Values Survey (WVS) is an internationally organized research effort by many social scientists in many countries, the goal of which is to gather data on a wide range of economic, social, political, religious, and cultural values (Haerpfer et al., 2020). The first survey was conducted in 1981. New surveys are conducted about every 5 years. The current survey data [Wave 7] were collected between 2017 and 2021. The survey instrument included hundreds of questions on a wide range of issues. Data were collected in face-to-face interviews in respondents' homes, either by paper questionnaire or by CAPI (computer-assisted personal interview). Telephone interviews were conducted for remote areas. The sample size for each country was generally at least 1200. In Wave 7, more than 135,000 surveys were conducted in more than 80 countries. Data were collected in a way that made it impossible to identify individual respondents. The present study used the World Values Survey data. Question Q181 asked whether taking a bribe in the course of one's duties would always be justified, never be justified, or sometimes be justified. The responses were on a scale of 1 to 10, where 1 = never justifiable and 10 = always justifiable.

Findings

The findings are presented in the tables below.

Overall

The overall results are presented in Table 4.1. The overall mean is 1.89 which, on a scale of 1 to 10, indicates that taking a bribe in the ordinary course of business is almost never acceptable. In fact, 69% of the sample believe that taking a bribe is never acceptable, which also means that 31% believe it is sometimes acceptable.

Table 4.1 Overall results

Accepting a bribe	<i>n</i>	%
Never justifiable 1	14,498	69.0
2	2469	11.7
3	1287	6.1
4	653	3.1
5	609	2.9
6	404	1.9
7	233	1.1
8	240	1.1
9	121	.6
Always justifiable 10	329	1.6
Missing	174	0.8
Total	21,017	100.0
Mean	1.89	
Standard deviation	1.852	

1 = never acceptable; 10 = always acceptable

Table 4.2 Ranking by gender

Rank	Gender	Mean	Std. dev.	<i>n</i>
1	Male	1.90	1.887	10,197
2	Female	1.88	1.819	10,646
Significant differences in mean scores				
				<i>P</i> value
Male vs. female				0.103

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Gender

The data were also analyzed by gender. The findings are reported in Table 4.2. The difference in male-female mean scores would be significant if $p < 0.05$. It is not. Therefore, we can conclude that the difference in male and female opinion is not significantly different, at least not at the 5% level. However, their opinions would be significantly different if we define significance as $p < 0.11$. In other words, their differences in opinion as to bribe taking are weakly significant, since $p = 0.103$. This finding confirms the findings of some studies and contradicts the findings of other studies (McGee, 2022a, 2023a; McGee & Benk, 2023m).

Age

Table 4.3 ranks opinion on bribery by age. Mean scores for the three older groups are almost identical. However, the mean score for the youngest group is significantly different when compared to the other three age groups. Table 4.4 shows the ANOVA *P* value and significance levels. Most prior studies have found that older people have more respect for the law than do younger people. However, that view is not always found. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023g).

Marital Status

Table 4.5 ranks the various marriage categories, from least opposition to most opposition to taking a bribe. The living together as married group showed the least resistance to bribe taking; the divorced group showed the strongest opposition. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023r).

The ANOVA *P* value shown in Table 4.6 indicates that the difference between groups is not significant.

Education Level

Table 4.7 ranks four education levels from least opposition to strongest opposition to bribe taking.

The ANOVA *P* value in Table 4.8 indicates that the difference between groups is significant. Those having a tertiary education are significantly more opposed to bribe taking than are the other groups. Some other studies have found other patterns. In some cases, the relationship between education and attitude toward bribery is linear, where the more education a person has, the stronger the opposition, while other studies have found a linear relationship in the opposite direction. Other studies have found either a curvilinear relationship or no clear relationship (McGee, 2022a, 2023a; Hernandez & McGee, 2012b, 2013b, c, 2014b; McGee & Benk, 2023j).

Table 4.3 Ranking by age

Rank	Age	Mean	Std. dev.	<i>n</i>
1	16–29	1.98	1.960	6285
2	50+	1.86	1.809	4915
3	40–49	1.85	1.822	4197
4	30–39	1.83	1.783	5436

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 4.4 Age and attitudes toward accepting a bribe

ANOVA results					
	Σ Squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	84.612	3	28.204	8.225	0.000
Within groups	71427.773	20,829	3.429		
Total	71512.384	20,832			

Significant differences in mean scores		<i>P</i> value
16–29 vs. 30–39		0.000
16–29 vs. 40–49		0.001
16–29 vs. 50+		0.003

Table 4.5 Ranking by marital status

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Living together as married	2.33	2.355	51
2	Single	1.94	1.900	4547
3	Separated	1.90	2.001	134
4	Widowed	1.88	1.844	896
5	Married	1.87	1.829	14,638
6	Divorced	1.82	1.852	537

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 4.6 Marital status and attitudes toward accepting a bribe

ANOVA results					
	Σ Squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	Between groups	32.021	5	6.404	1.874
Within groups	Within groups	71059.364	20,797	3.417	
Total	Total	71091.385	20,802		

Table 4.7 Ranking by education level

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Post-secondary	1.97	1.911	2948
2	Primary	1.95	2.002	4983
3	Secondary	1.88	1.810	8518
4	Tertiary	1.77	1.692	4291

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Employment Status

Table 4.9 ranks the categories based on employment status.

The ANOVA *P* values shown in Table 4.10 indicate that the difference between groups is significant. Those in the “other” category had the least opposition to bribe

Table 4.8 Level of education and attitudes toward accepting a bribe

ANOVA results					
	Σ Squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	93.822	3	31.274	9.143	0.000
Within groups	70930.759	20,736	3.421		
Total	71024.581	20,739			
Significant differences in mean scores					<i>P</i> value
Primary vs. tertiary					0.000
Secondary vs. tertiary					0.012
Post-secondary vs. tertiary					0.000

Table 4.9 Ranking by employment status

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Other	2.31	2.388	149
2	Part time (less than 30 h a week)	2.08	2.072	1842
3	Retired/pensioned	1.97	1.875	1207
4	Unemployed	1.95	1.865	1695
5	Self-employed	1.89	1.939	3385
6	Full time (30 h a week or more)	1.88	1.860	6284
7	Student	1.86	1.761	1160
8	Homemaker not otherwise employed	1.76	1.668	4975

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 4.10 Employment status and attitudes toward accepting a bribe

ANOVA results					
	Σ Squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	190.508	7	27.215	7.956	0.000
Within groups	70774.736	20,689	3.421		
Total	70965.244	20,696			
Significant differences in mean scores					<i>P</i> value
Full time (30 h a week or more) vs. part time (less than 30 h a week)					0.002
Full time (30 h a week or more) vs. homemaker not otherwise employed					0.009
Part time (less than 30 h a week) vs. self employed					0.013
Part time (less than 30 h a week) vs. homemaker not otherwise employed					0.000
Self-employed vs. homemaker not otherwise employed					0.024
Retired/pensioned vs. homemaker not otherwise employed					0.010

taking, while homemakers not otherwise employed had the strongest opposition. Those working part time (less than 30 h per week) tended to have significantly less opposition to bribe taking than several other groups. Some other studies have found different results (McGee, 2022a, 2023a; McGee & Benk, 2023k).

Social Class

Table 4.11 ranks opinion by social class, from weakest opposition to strongest. The ranking follows an almost linear pattern, where the upper class has the least opposition, while the working class has the strongest opposition. Some other studies have found different patterns, or no pattern (McGee, 2022a, 2023a; Hernandez & McGee, 2014b; McGee & Benk, 2023v).

The ANOVA *P* value shown in Table 4.12 indicates that the difference between groups is significant.

Income Level

Table 4.13 ranks the mean scores by income level. Those in the highest income level had the least opposition to bribe taking, while the other two categories had a significantly higher level of opposition. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023p).

Table 4.11 Ranking by social class

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Upper class	2.07	2.088	434
2	Upper middle class	1.94	1.877	3848
3	Lower middle class	1.91	1.835	7528
4	Lower class	1.87	1.962	2860
5	Working class	1.82	1.794	5753

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 4.12 Social class and attitudes toward accepting a bribe

ANOVA results					
	Σ Squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	52.957	4	13.239	3.844	0.004
Within groups	70313.941	20,418	3.444		
Total	70366.898	20,422			

Significant differences in mean scores

	<i>P</i> value
Upper middle class vs. working class	0.024

Table 4.13 Ranking by income level

Rank	Status	Mean	Std. dev.	<i>n</i>
1	High income	2.17	2.332	1857
2	Low income	1.86	1.951	5528
2	Medium income	1.86	1.728	13066

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

The ANOVA *P* value shown in Table 4.14 indicates that the difference between groups is significant. This finding confirms the findings of some studies and contradicts the findings of other studies (McGee, 2022a, 2023a; Hernandez & McGee, 2014b, c).

Happiness

Table 4.15 shows the relationship between degree of happiness and attitude toward bribe taking. Those who were not happy at all had the least opposition to bribe taking, while those who were quite happy had the strongest opposition. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023n).

The ANOVA *P* value shown in Table 4.16 indicates that the difference between groups is significant.

Left-Right Political Spectrum

Table 4.17 ranks the extent of opposition to bribe taking by position on the left-right political spectrum. Although those on the left had the lowest mean score, indicating the strongest resistance to bribe taking, the differences in mean scores were not

Table 4.14 Income level and attitudes toward accepting a bribe

ANOVA results					
	Σ Squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	160.453	2	80.227	23.388	0.000
Within groups	70140.135	20,448	3.430		
Total	70300.588	20,450			
Significant differences in mean scores					<i>P</i> value
Low income vs. high income					0.000
Medium income vs. high income					0.000

Table 4.15 Ranking by happiness

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Not at all happy	2.08	2.247	651
2	Not very happy	1.92	1.862	2433
3	Very happy	1.90	1.898	6771
4	Quite happy	1.86	1.793	10,909

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 4.16 Happiness and attitudes toward accepting a bribe

ANOVA results					
	Σ Squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	38.838	3	12.946	3.777	0.010
Within groups	71161.605	20,760	3.428		
Total	71200.443	20,763			

Significant differences in mean scores		<i>P</i> value
Quite happy vs. not happy at all		0.012

Table 4.17 Ranking by left-right political spectrum

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Center	1.99	1.798	5014
2	Right	1.98	2.035	3692
3	Left	1.88	1.972	1246

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

significant. Some other studies have found a different relationship (McGee, 2022a, 2023a; McGee & Benk, 2023s).

The ANOVA *P* value shown in Table 4.18 indicates that the difference between groups is not significant.

It might also be pointed out that the left-right spectrum is not the best way to categorize position on the political spectrum. A better way would be to use the two-by-two matrix approach, which is illustrated in the World’s Smallest Political Quiz (2022), which is available on the Internet.

Sector of Employment

Table 4.19 shows the results for the sector of employment category. Those in the private nonprofit sector were significantly less opposed to bribe taking than were employees in the government or private business sector. Some other studies have reached different results (McGee, 2022a, 2023a; McGee & Benk, 2023w).

The ANOVA *P* value shown in Table 4.20 indicates that the difference between groups is significant.

Confidence in Government

Table 4.21 ranks the results based on the extent of confidence in the government. A priori, one might think that those having the least confidence in the government might also have the least opposition to bribe taking or may have the strongest

Table 4.18 Left-right political spectrum and attitudes toward accepting a bribe

ANOVA results					
	Σ Squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	13.671	2	6.835	1.872	0.154
Within groups	36333.846	9949	3.652		
Total	36347.517	9951			

Table 4.19 Ranking by sector of employment

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Private nonprofit organization	2.23	2.210	1175
2	Government or public institution	1.98	1.902	3446
3	Private business or industry	1.93	1.924	9221

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 4.20 Sector of employment and attitudes toward accepting a bribe

ANOVA results					
	Σ Squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	91.996	2	45.998	12.169	0.000
Within groups	52311.955	13,839	3.780		
Total	52403.951	13,841			

Significant differences in mean scores					<i>P</i> value
Private nonprofit organization vs. private business or industry					0.000
Private nonprofit organization vs. government or public institution					0.000

Table 4.21 Ranking confidence in the government

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Not very much	2.01	1.917	4201
2	A great deal	1.93	2.024	4575
3	None at all	1.90	1.880	3588
4	Quite a lot	1.89	1.788	6847

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

opposition to bribe taking. We decided to test these hypotheses. Those who did not have very much confidence in the government had the highest mean score, indicating the least opposition to bribe taking. The mean scores for the other three categories did not vary by much. Some other studies have reached a different result (McGee, 2022a, 2023a; McGee & Benk, 2023h).

The ANOVA *P* value shown in Table 4.22 indicates that the difference between groups is significant.

Table 4.22 Confidence in the government and attitudes toward accepting a bribe

ANOVA results					
	Σ Squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	39.608	3	13.203	3.690	0.011
Within groups	68722.645	19,207	3.578		
Total	68762.254	19,210			
Significant differences in mean scores					
					<i>P</i> value
Not very much vs. quite a lot					0.009
Not very much vs. none at all					0.046

Areas for Future Research¹

There are many areas and topics that would benefit from further research. The present paper merely reports some facts. It would be interesting to know why the respondents answered the way they did. One weakness of the World Values Surveys is that the interviewers did not ask the respondents why they answered the way they did, which is understandable, given the fact that they had to answer hundreds of questions. Future studies could address the question of why people responded with certain answers but not others.

Reasons for the replies could be investigated for each demographic variable. For example:

- Why were female views different from male views in some countries but not in others? (McGee & Benk, 2023b, m)
- Why do older people tend to be more strongly opposed to bribery in some countries, but not in others? Why do younger people sometimes, but not always, show stronger/weaker opposition to bribery than older people? (McGee & Benk, 2023f, g)
- One might perform the same kind of analysis for the other demographic variables. Education level (McGee & Benk, 2023d, j) and income level (McGee & Benk, 2023e, p) seem to be ripe for investigation. Previous studies have found several different patterns to exist for these two variables (Hernandez & McGee, 2012a, b, 2013a, b, c, 2014a, b, c, d). Why is that?
- Some studies have found that different social classes hold differing views on the ethics of bribery, while other studies have found that social class is not a significant demographic variable (McGee, 2023b; McGee & Benk, 2023c, v). Additional research could determine the reasons for these different outcomes.
- The various religion variables might also be investigated. People of different religious denominations (McGee, 2023b; McGee & Benk, 2023t; McGee et al.,

¹Similar suggestions are given in other chapters of this book. If you decide to conduct research on any of these topics, please send us the results so we can cite them in our own future research.

2023a, b, c, d, e, f) have similar views in some cases, but different views in others. The extent of religiosity sometimes makes a difference as well (McGee & Benk, 2023u).

- Several different patterns were found to exist for other variables, such as marital status (McGee & Benk, 2023r) and confidence in the government (McGee & Benk, 2023h) and other governmental institutions (McGee & Benk, 2023i, q). Sometimes people on the left side of the political spectrum had different views than those on the right side of the spectrum (McGee & Benk, 2023s), but in other studies, their views were similar. Why is that?
- Sometimes employment status is a significant demographic variable and sometimes it isn't (McGee, 2023b; McGee & Benk, 2023k). Sometimes, the views of government employees differ from those of workers in the private or nonprofit sector and sometimes they don't (McGee, 2023b; McGee & Benk, 2023w). So far, we have been unable to find any studies that explain the possible reasons for these different outcomes.
- A few studies have examined the relationship between ethnicity and attitudes toward bribery (McGee & Benk, 2023l). These studies are mostly country specific, which may account for why ethnicity is sometimes a significant variable and other times not. More research could be done in this area.
- Some studies have found that there is a correlation between happiness (McGee, 2023b; McGee & Benk, 2023n) or health (McGee, 2023b; McGee & Benk, 2023o) and attitude toward bribery, but the results are not consistent, and so far no reasons have been given for the results found. More research is needed to explain the reasons for the different relationships that have been found.
- A few studies have found that people who live in large cities view bribery differently than people who live in small cities, but such is not always the case (McGee & Benk, 2023x; McGee & Guadron, 2023). More research is needed to uncover the reasons why there are differences in some cases but not others.
- For longitudinal studies (Hernandez & McGee, 2013a, 2014a), why have the views on certain issues such as bribery changed over time? This is a question that has been unanswered, for the most part. The reasons for demographic changes probably differ by country, so there is room to conduct many different country studies to examine this issue.
- Some governments spend a lot of time and resources trying to crack down on bribery. Others do not (McGee & Pardisi, 2023). A study could be done that summarizes the efforts and the methods some governments make to reduce bribery.
- Studies could also be conducted to determine whether some forms of bribery are considered worse than others (McGee & Petrides, 2023a), or how often voters are bribed in some countries (McGee & Petrides, 2023b), or how risky it is to give or receive a bribe in certain countries or industries (McGee & Petrides, 2023c), or how prevalent bribery is in certain countries (McGee & Zhou, 2023).

- As of this writing, the most current wave of the World Values Surveys is Wave 7 (Haerpfer et al., 2020). Scholars could replicate the present study with fresh data when future waves are released.
- Pick a bribery fact situation and apply the principles outlined in the Rothbard-Block theory of bribery (McGee, 2023c). What result do you get?
- Pick a bribery fact situation and apply the principles outlined in the helping-hand vs. greedy-hand theory (McGee & Block, 2023). What result do you get?

Concluding Comments

The results of this study may be summarized as follows:

- Overall, 69% believe that taking a bribe in the course of business is never acceptable.
- Gender: Differences in male and female views are not significantly different at the 10% level.
- Age: The youngest age group (16–29) is significantly more open to the idea of taking a bribe in the normal course of business than are the three older age groups.
- Marital status: Is not a significant variable.
- Education level: Is a significant variable. Those having a tertiary education are significantly more opposed to bribe taking than are the other groups.
- Employment status: Is a significant variable. Homemakers not otherwise employed showed the strongest opposition to bribe taking. Those working part time (less than 30 h per week) tended to have significantly less opposition to bribe taking than several other groups.
- Social class: The upper class had the least opposition to bribe taking, while the working class had the strongest opposition. The difference in mean scores was significant.
- Income level: Those in the highest income level were significantly less opposed to bribe taking than were members in the other two income groups.
- Happiness: Those who were quite happy were significantly more opposed to bribe taking than were those in the not happy at all category.
- Left-right political spectrum: The differences in mean scores were not significant.
- Sector of employment: Those in the private nonprofit sector were significantly less opposed to taking bribes than those in the government or private business sector.
- Confidence in the government: Those who did not have very much confidence in the government were significantly less opposed to bribe taking than were the other three groups.

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Chapter 5

Atheist Attitudes Toward Bribery



Robert W. McGee, Serkan Benk, and Bahadır Yüzbaşı

Introduction

The present study is part of a much larger study that examines the ethics of bribery and tax evasion. The bribery studies consist (so far) of two books (McGee & Benk, 2023; McGee & Benk, 2023a) and many articles and book chapters. Summaries of 28 studies (McGee, 2022a), 24 studies (McGee, 2023a), 44 studies (McGee, 2022b), and 80+ studies (McGee, 2022c) are also available.

The tax evasion studies started in 1994 (McGee, 1994) and picked up speed in 1998 when the first book in the tax evasion series was published (McGee, 1998). The second book in the series was published in 2012 (McGee, 2012a). Two more books were recently added to the tax evasion collection (McGee & Shopovski, 2023a, b). Many articles and book chapters on the ethics of tax evasion have been published over the years. Summaries of many of them are available. There are summaries of 49 studies that used a survey template that usually consisted of 18 statements starting with the phrase, “Tax evasion is ethical if ...” (McGee, 2012b). Another study summarized 23 studies that used World Values Survey data (McGee, 2012c). Other studies summarize 3 studies (McGee, 2012d), 21 studies (McGee, 2022d), 35 studies (McGee, 2022e), 60+ surveys (McGee, 2022f), 70+ theoretical and empirical studies (McGee, 2022g), 100+ studies (McGee, 2022h), 80+ studies (McGee, 2022i), 34+ studies (McGee, 2022j), and 44+ studies (McGee, 2022k).

Many studies that have been written about bribery take a legal perspective. Bribery is bad. It should be illegal. Those who pay or receive bribes need to be punished. Governments have at times gotten together to work out a common policy

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toward bribery. Nongovernment organizations have sometimes assisted in this effort to reduce the extent of bribery that takes place (Trautman, 2017; Trautman & Altenbaumer-Price, 2011, 2013a, b; Trautman & Kimbell, 2018). Going beyond the superficial legal aspects of this activity is seldom done in the literature.

However, some scholars have applied ethical principles to the practice and have arrived at some interesting results. The Rothbard-Block theory of bribery is a good example (McGee, 2023c). They examine the payers' and receivers' conducts separately rather than combining everything together and concluding that if one side is engaging in unethical conduct, the other side is also engaging in unethical conduct. Both Rothbard (1998, 2021a, b) and Block (Block, 2018; Dominiak & Block, 2017) agree that, in the case of corporate bribery, the recipient is always engaging in unethical conduct because he is breaching his fiduciary duty to his employer, unless he turns over the proceeds of the bribe to the employer, which is seldom done. Where Rothbard and Block diverge is over the question of whether those who pay the corporate bribes are acting unethically. Rothbard would say that they are not, since they are not violating any fiduciary duty and are not stealing the property of the corporation whose employee receives and keeps the bribe.

Block would disagree. He takes the position that those who pay the bribes are aiding and abetting the corrupt corporate employee and thus are just as guilty of ethical misconduct as the bribee.

The Rothbard-Block view of bribing government officials focuses not on the legality but on the question of whether anyone's property or other rights are being violated. For example, if a business owner is selling 24 ounce sugary carbonated beverages in a jurisdiction that prohibits such sales, paying the police to look the other way does not violate anyone's rights. Business owners have the right to earn a living, and governments that prohibit non-rights-violating activities are acting improperly. Government officials who look the other way are acting ethically whether they take the bribe or not, since enforcing an unjust law would be an unethical act, because doing so would violate the rights of the business person. However, if the cop threatens to arrest the business owner or to shut down the business unless a bribe is paid, that government official is abusing his power and is acting unethically. For Rothbard and Block, government officials who abuse their power are always acting unethically, and people who pay bribes to such people may be acting ethically, as long as the payment does not violate anyone's rights. However, business owners who pay the police or other government officials to harass or shut down their competitors' businesses are acting unethically, even if the targets of the harassment are engaging in illegal activity.

Another way to look at the ethics of engaging in bribery activity is to ask whether the bribe is of the *helping-hand* or *greedy-hand* variety (McGee & Block, 2023). A government official who accepts a bribe in exchange for merely expediting the completion of paperwork may be acting ethically, except when he says that he will delay the completion of the paperwork unless he receives a bribe. For example, if someone wants to start a business and needs a business license, a payment to the government official who processes the paperwork may be considered a gift, which violates no one's rights. In such a case, both parties to the transaction are not guilty of

unethical conduct. However, if the government official threatens to sit on the paperwork, or, worse yet, to deny the application unless receiving a bribe, that official is engaging in unethical conduct, and the potential business owner who agrees to pay the bribe is guiltless (Block, 2018; McGee & Block, 2023).

The Rothbard-Block Theory of Bribery

- Commercial Bribery
- Individuals who accept bribes in the course of business are guilty of an unethical act because they are breaching their fiduciary duty to their employer and are violating the firm's property rights, unless they turn over the proceeds of the bribe to their employer.
- According to the Rothbard version of the theory, individuals who pay bribes to company employees are not engaging in unethical conduct because they are not participating in any crime. They are not breaching any fiduciary duty to the company whose employee receives the bribe, and they are not violating the property rights of the company.
- According to the Block version of the theory, individuals who pay bribes to company employees are engaging in unethical conduct because they are aiding and abetting in the crime that is being perpetrated by the company employee.

The Rothbard-Block Theory of Bribery

- Bribing Government Officials
- Government officials who receive a bribe are guilty of unethical conduct if they are abusing their power, or if doing so violates anyone's rights.
- Government officials who receive a bribe are not guilty of unethical conduct if they disobey a law that is unjust, do not abuse their power, and do not violate any property or other right.
- Those who bribe government officials are guilty of an unethical act if the bribe results in the use of government power to violate anyone's rights.
- Those who bribe government officials are not guilty of an unethical act if the bribe does not violate anyone's property or other rights.

Helping-Hand vs. Greedy-Hand Bribery

- Greedy-hand bribery is always unethical for those who receive the bribe because they are abusing their power and may be violating property or other rights.
- Those who pay a greedy-hand bribe might be acting unethically. Whether they are acting unethically depends on intent and whether they are violating anyone's rights. Paying the bribe is not a crime per se.
- In the case of helping-hand bribery, there are many instances where it is ethical, both from the perspective of the person who receives the bribe and the one who pays. Where there is no victim, there is no crime. The bribe is ethical if no rights are violated.

Some recent studies have addressed various practical issues. Akdemir and Yeşilyurt (2023) discussed the corruption and bribery that were prevalent in the latter days of the ottoman Empire and concluded that this corruption was one of the factors that led to the decline and fall of the Empire. Dikmen and Çiçek (2023)

reported on the rampant bribery and corruption that were present during the COVID-19 pandemic, focusing on public procurement in the healthcare industry. Bîzoi and Bîzoi (2023) also examined corruption and bribery during the COVID-19 period, focusing on the healthcare industry. They estimated that this corruption cost the lives of 140,000 children per year. Batrancea et al. (2023) examined the causes and effects of bribery and other forms of corruption and ranked the 25 least corrupt countries.

Methodology

The World Values Survey (WVS) is an internationally organized research effort by many social scientists in many countries, the goal of which is to gather data on a wide range of economic, social, political, religious, and cultural values. The first survey was conducted in 1981. New surveys are conducted about every 5 years. The current survey data [Wave 7] were collected between 2017 and 2021 (Haerpfer et al., 2020). The survey instrument included hundreds of questions on a wide range of issues. Data were collected in face-to-face interviews in respondents' homes, either by paper questionnaire or by CAPI (computer-assisted personal interview). Telephone interviews were conducted for remote areas. The sample size for each country was generally at least 1200. In Wave 7, more than 135,000 surveys were conducted in more than 80 countries. Data were collected in a way that made it impossible to identify individual respondents. The present study used the World Values Survey data. Question Q181 asked whether taking a bribe in the course of one's duties would always be justified, never be justified, or sometimes be justified. The responses were on a scale of 1–10, where 1 = never justifiable and 10 = always justifiable.

Findings

The findings of the survey given to the atheist population are given below.

Overall

Table 5.1 shows the overall results. Overall, there is strong opposition to bribery, as evidenced by the fact that the mean is only 1.97, on a scale of 1–10, where 1 = never justifiable and 10 = always justifiable. Those who believed that taking a bribe in the course of business was never justifiable was 64.7%, whereas only 0.9% thought it was always justifiable.

Table 5.1 Overall results

Accepting a bribe	<i>n</i>	%
Never justifiable 1	3839	64.7
2	748	12.6
3	453	7.6
4	211	3.6
5	270	4.6
6	153	2.6
7	98	1.7
8	52	0.9
9	21	0.4
Always justifiable 10	53	0.9
Missing	31	0.5
Total	5929	100.0
Mean	1.97	
Standard deviation	1.783	

Table 5.2 Ranking by gender (Accepting a bribe is: 1 = never justifiable; 10 = always justifiable)

Rank	Gender	Mean	Std. dev.	<i>n</i>
1	Male	1.99	1.786	3198
2	Female	1.95	1.780	2694
Significant differences in mean scores				<i>P</i> value
Male vs. female				0.963

Gender

Table 5.2 shows the results by gender. Although the male mean was higher than the female mean, the difference in mean scores was not significant. The ANOVA *P* value shown in Table 5.2 indicates that the difference between groups is not significant. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023b, m).

Age

Table 5.3 ranks the four age groups by mean score. The youngest group (16–29) had the least opposition to taking a bribe, while the 50+ age group had the strongest opposition. The relationship between age and justifiability of bribe taking was linear.

Table 5.3 Ranking by age (Accepting a bribe is: 1 = never justifiable; 10 = always justifiable)

Rank	Age	Mean	Std. dev.	n
1	16–29	2.25	1.972	1453
2	30–39	1.99	1.759	1102
3	40–49	1.92	1.711	1048
4	50+	1.74	1.613	2170

Table 5.4 Age and attitudes toward accepting a bribe ANOVA results

	Σ Squares	Df	Mean square	Fisher F-value	P value
Between groups	229.640	3	76.547	24.870	0.000
Within groups	17756.080	5769	3.078		
Total	17985.720	5772			
Significant differences in mean scores					P value
16–29 vs. 30–39					0.002
16–29 vs. 40–49					0.000
16–29 vs. 50 +					0.000
30–39 vs. 50+					0.001
40–49 vs. 50+					0.034

The ANOVA P value shown in Table 5.4 indicates that the difference between groups is significant. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023f, g).

Marital Status

Table 5.5 ranks the various marital categories by mean scores, from least opposition to most. The separated group showed the least opposition to taking a bribe in the normal course of business, while the divorced group showed the strongest opposition. However, some differences in mean score were not significant. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023r).

The ANOVA P value shown in Table 5.6 indicates that the difference between groups is significant.

Education Level

Table 5.7 ranks the various education levels by mean score. Although the mean scores sometimes differed, their differences were not significant. Some other studies have had similar findings, while others have found education level to be a

Table 5.5 Ranking by marital status (Accepting a bribe is: 1 = never justifiable; 10 = always justifiable)

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Separated	2.21	1.898	86
2	Living together as married	2.13	2.065	266
3	Single	2.12	1.842	1788
4	Widowed	1.89	1.895	205
5	Married	1.88	1.708	3289
6	Divorced	1.86	1.789	240

Table 5.6 Marital status and attitudes toward accepting a bribe ANOVA results

	Σ Squares	Df	Mean square	Fisher F-value	<i>P</i> value
Between groups	83.789	5	16.758	5.290	0.000
Within groups	18588.938	5868	3.168		
Total	18672.727	5873			

Significant differences in mean scores					<i>P</i> value
Married vs. single					0.000

Table 5.7 Ranking by education level (Accepting a bribe is: 1 = never justifiable; 10 = always justifiable)

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Primary	2.00	1.916	535
1	Secondary	2.00	1.769	2423
2	Post-secondary	1.95	1.749	798
3	Tertiary	1.91	1.730	2038

significant variable (Hernandez & McGee, 2012a, 2013a, b, 2014a, b, c; McGee, 2023b; McGee & Benk, 2023d, j).

The ANOVA *P* value shown in Table 5.8 indicates that the difference between groups is not significant.

Employment Status

Table 5.9 ranks the mean scores based on employment status. The unemployed category showed the least opposition to bribe taking, while the retired/pensioned group showed the strongest opposition. Differences in mean scores among the eight groups were often significant. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023k).

The ANOVA *P* value shown in Table 5.10 indicates that the difference between groups is significant.

Table 5.8 Level of education and attitudes toward accepting a bribe ANOVA results

	Σ Squares	Df	Mean square	Fisher F-value	P value
Between groups	10.266	3	3.422	1.096	0.349
Within groups	18073.524	5790	3.122		
Total	18083.790	5793			

Table 5.9 Ranking by employment status (Accepting a bribe is: 1 = never justifiable; 10 = always justifiable)

Rank	Status	Mean	Std. dev.	n
1	Unemployed	2.33	2.069	250
2	Self employed	2.14	1.904	462
3	Full time (30 h a week or more)	2.01	1.824	3028
4	Part time (less than 30 h a week)	1.97	1.738	460
5	Student	1.95	1.606	383
6	Homemaker not otherwise employed	1.94	1.676	446
7	Other	1.84	1.635	64
8	Retired/pensioned	1.60	1.511	711

Table 5.10 Employment status and attitudes toward accepting a bribe ANOVA results

	Σ Squares	Df	Mean square	Fisher F-value	P value
Between groups	149.929	7	21.418	6.813	0.000
Within groups	18220.605	5796	3.144		
Total	18370.534	5803			

Significant differences in mean scores

	P value
Retired/pensioned vs. full time (30 h a week or more)	0.000
Retired/pensioned vs. part time (less than 30 h a week)	0.011
Retired/pensioned vs. self-employed	0.000
Retired/pensioned vs. homemaker not otherwise employed	0.035
Retired/pensioned vs. student	0.047
Retired/pensioned vs. unemployment	0.000

Social Class

Table 5.11 ranks the means scores based on social class. Those in the upper class showed the weakest opposition to bribe taking, while the lower class showed the strongest opposition. However, the difference in mean scores was not significant. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023c, v).

The ANOVA P value shown in Table 5.12 indicates that the difference between groups is not significant.

Table 5.11 Ranking by social class (Accepting a bribe is: 1 = never justifiable; 10 = always justifiable)

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Upper class	2.42	2.217	55
2	Lower middle class	2.01	1.760	2699
3	Upper middle class	1.94	1.686	1113
3	Working class	1.94	1.861	1437
4	Lower class	1.92	1.852	519

Table 5.12 Social class and attitudes toward accepting a bribe ANOVA results

	Σ Squares	Df	Mean square	Fisher F-value	<i>P</i> value
Between groups	18.979	4	4.745	1.489	0.202
Within groups	18534.624	5818	3.186		
Total	18553.604	5822			

Income Level

Table 5.13 ranks the results by income level.

The ANOVA *P* value shown in Table 5.14 indicates that the difference between groups is significant. The low-income group was significantly more opposed to bribe taking than was the medium-income group. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023e, p).

Some other studies have had similar findings, while others have found income level to be a significant variable (Hernandez & McGee, 2012a, 2013a, b, 2014a, b, c; McGee, 2023b).

Happiness

Table 5.15 reports and ranks the four happiness categories. The group that was not happy at all was also the group least opposed to bribe taking, while the very happy group was most strongly opposed. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023n).

The ANOVA *P* value shown in Table 5.16 indicates that the difference between groups is significant.

Table 5.13 Ranking by income level (Accepting a bribe is: 1 = never justifiable; 10 = always justifiable)

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Medium income	2.03	1.762	3925
2	High income	1.97	2.006	380
3	Low income	1.83	1.766	1495

Table 5.14 Income level and attitudes toward accepting a bribe ANOVA results

	Σ Squares	Df	Mean square	Fisher F-value	<i>P</i> value
Between groups	43.359	2	21.679	6.842	0.001
Within groups	18367.814	5797	3.169		
Total	18411.172	5799			
Significant differences in mean scores					
					<i>P</i> value
Low income vs. medium income					0.001

Left-Right Political Spectrum

Table 5.17 shows the results based on position on the left-right political spectrum. Those on the right showed the least opposition to bribe taking, while those on the left showed the strongest opposition. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023s).

The ANOVA *P* value shown in Table 5.18 indicates that the difference between groups is significant. Those on the left were significantly more opposed to bribe taking than were those in the center and right groups.

It might also be pointed out that the left-right spectrum is not the best way to categorize position on the political spectrum. A better way would be to use the two-by-two matrix approach, which is illustrated in the World's Smallest Political Quiz (2022), which is available on the Internet.

Sector of Employment

Table 5.19 shows the ranking based on sector of employment. Those in the private nonprofit sector were least strong in their opposition to bribe taking, while those in government institutions were the most strongly opposed. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023w).

The ANOVA *P* value shown in Table 5.20 indicates that the difference between groups is significant. The private nonprofit group was significantly less opposed to bribe taking than were the government and private business groups.

Table 5.15 Ranking by happiness (Accepting a bribe is: 1 = never justifiable; 10 = always justifiable)

Rank	Status	Mean	Std. dev.	n
1	Not at all happy	2.90	2.729	101
2	Not very happy	2.16	1.974	750
3	Quite happy	1.96	1.708	3794
4	Very happy	1.83	1.763	1230

Table 5.16 Happiness and attitudes toward accepting a bribe ANOVA results

	Σ Squares	Df	Mean square	Fisher F-value	P value
Between groups	138.546	3	46.182	14.614	0.000
Within groups	18552.764	5871	3.160		
Total	18691.310	5874			
Significant differences in mean scores					P value
Very happy vs. not very happy					0.000
Very happy vs. not happy at all					0.000
Quite happy vs. not very happy					0.022
Quite happy vs. not happy at all					0.000
Not very happy vs. not happy at all					0.000

Confidence in the Government

Table 5.21 ranks mean scores based on the level of confidence in the government. The group that did not have very much confidence in the government had the least amount of opposition to bribe taking, while the group that had a great deal of confidence in the government had the strongest opposition to bribe taking. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023h).

The ANOVA P value shown in Table 5.22 indicates that the difference between groups is significant.

Areas for Future Research¹

There are many areas and topics that would benefit from further research. The present paper merely reports some facts. It would be interesting to know why the respondents answered the way they did. One weakness of the World Values Surveys is that the interviewers did not ask the respondents why they answered the way they did,

¹Similar suggestions are given in other chapters of this book. If you decide to conduct research on any of these topics, please send us the results so we can cite them in our own future research.

Table 5.17 Ranking by left-right political spectrum (Accepting a bribe is: 1 = never justifiable; 10 = always justifiable)

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Right	2.14	2.053	437
2	Center	2.04	1.753	2814
3	Left	1.84	1.721	996

Table 5.18 Left-right political spectrum and attitudes toward accepting a bribe ANOVA results

	Σ Squares	Df	Mean square	Fisher F-value	<i>P</i> value
Between groups	40.337	2	20.169	6.372	0.002
Within groups	13433.617	4244	3.165		
Total	13473.954	4246			

Significant differences in mean scores		<i>P</i> value
Left vs. right		0.008
Left vs. center		0.005

which is understandable, given the fact that they had to answer hundreds of questions. Future studies could address the question of why people responded with certain answers but not others.

Reasons for the replies could be investigated for each demographic variable. For example:

- Why were female views different from male views in some countries but not in others? (McGee & Benk, 2023b, m)
- Why do older people tend to be more strongly opposed to bribery in some countries, but not in others? Why do younger people sometimes, but not always, show stronger/weaker opposition to bribery than older people? (McGee & Benk, 2023f, g)
- One might perform the same kind of analysis for the other demographic variables. Education level (McGee & Benk, 2023d, j) and income level (McGee & Benk, 2023e, p) seem to be ripe for investigation. Past studies have found several different patterns to exist for these two variables (Hernandez & McGee, 2012a, b, 2013a, b, c, 2014a, b, c). Why is that?
- Some studies have found that different social classes hold differing views on the ethics of bribery, while other studies have found that social class is not a significant demographic variable (McGee, 2023b; McGee & Benk, 2023c, v). Additional research could determine the reasons for these different outcomes.
- The various religion variables might also be investigated. People of different religious denominations have similar views in some cases, but different views in others (McGee, 2023b; McGee & Benk, 2023t; McGee et al., 2023a, b, c, d, e, f, g). The extent of religiosity sometimes makes a difference as well (McGee & Benk, 2023u).

Table 5.19 Ranking by sector of employment (Accepting a bribe is: 1 = never justifiable; 10 = always justifiable)

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Private nonprofit organization	2.54	2.210	271
2	Private business or industry	1.92	1.714	3278
3	Government or public institution	1.87	1.859	927

Table 5.20 Sector of employment and attitudes toward accepting a bribe ANOVA results

	Σ Squares	Df	Mean square	Fisher F-value	<i>P</i> value
Between groups	103.982	2	51.991	16.443	0.000
Within groups	14143.302	4473	3.162		
Total	14247.284	4475			

Significant differences in mean scores		<i>P</i> value
Private business or industry vs. private nonprofit organization		0.000
Government or public institution vs. private nonprofit organization		0.000

- Several different patterns were found to exist for other variables, such as marital status (McGee & Benk, 2023r) and confidence in the government (McGee & Benk, 2023h) and other government institutions (McGee & Benk, 2023i, q). Sometimes people on the left side of the political spectrum had different views than those on the right (McGee & Benk, 2023s), but in other studies, their views were similar. Why is that?
- Sometimes employment status is a significant demographic variable and sometimes it isn't (McGee, 2022a; McGee & Benk, 2023k). Sometimes, the views of government employees differ from those of workers in the private or nonprofit sector and sometimes they don't (McGee, 2022a; McGee & Benk, 2023w). So far, we have been unable to find any studies that explain the possible reasons for these different outcomes.
- A few studies have examined the relationship between ethnicity and attitudes toward bribery (McGee, 2023b; McGee & Benk, 2023l). These studies are mostly country specific, which may account for why ethnicity is sometimes a significant variable and other times not. More research could be done in this area.
- Some studies have found that there is a correlation between happiness (McGee, 2023b; McGee & Benk, 2023n) or health (McGee, 2023b; McGee & Benk, 2023o) and attitude toward bribery, but the results are not consistent, and so far no reasons have been given for the results found. More research is needed to explain the reasons for the different relationships that have been found.
- A few studies have found that people who live in large cities view bribery differently than people who live in small cities, but such is not always the case (McGee & Benk, 2023x; McGee & Guadron, 2023). More research is needed to uncover the reasons why there are differences in some cases but not others.
- For longitudinal studies (McGee, 2022a; Hernandez & McGee, 2012a, b, 2013a, b, c, 2014a, b, c, d), why have the views on certain issues such as bribery changed

Table 5.21 Ranking confidence in the government (Accepting a bribe is: 1 = never justifiable; 10 = always justifiable)

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Not very much	2.03	1.806	1803
2	Quite a lot	1.99	1.745	2203
3	None at all	1.98	1.912	924
4	A great deal	1.78	1.623	903

Table 5.22 Confidence in the government and attitudes toward accepting a bribe ANOVA results

	Σ Squares	Df	Mean square	Fisher F-value	<i>P</i> value
Between groups	39.410	3	13.137	4.178	0.006
Within groups	18329.973	5829	3.145		
Total	18369.384	5832			

Significant differences in mean scores					<i>P</i> value
A great deal vs. quite a lot					0.014
A great deal vs. not very much					0.004

over time? This is a question that has been unanswered, for the most part. The reasons for demographic changes probably differ by country, so there is room to conduct many different country studies to examine this issue.

- Some work has already been done to determine what governments are doing to crack down corruption and bribery (McGee & Pardisi, 2023), but more research is needed to determine what is being done, what works, and what doesn't.
- The question of whether some kinds of bribery are worse than others has been explored in the literature (McGee & Petrides, 2023a), but more could be done in this area. There is always room for more research on voter bribery (McGee & Petrides, 2023b) and the perception of how risky it is to take or receive bribes in certain countries or industries (McGee & Petrides, 2023c).
- Although some studies have been conducted regarding the prevalence of bribery in certain countries or industries, more work could be done (McGee & Zhou, 2023).
- As of this writing, the most current wave of the World Values Surveys is Wave 7 (Haerpfer et al., 2020). Scholars could replicate the present study with fresh data when future waves are released.
- Pick a bribery fact situation and apply the principles outlined in the Rothbard-Block theory of bribery (McGee, 2023c). What result do you get?
- Pick a bribery fact situation and apply the principles outlined in the Helping-hand vs. greedy-hand theory (McGee & Block, 2023). What result do you get?

Concluding Comments

The results of this study may be summarized as follows:

- Overall, 64.7% of the sample thought that bribery could never be justified, while only 0.9% thought it could always be justified.
- Gender was not a significant variable. The differences in male and female mean scores were not significant.
- Age: The relationship between age and justifiability of taking a bribe was linear. The youngest age group (16–29) was least opposed, while the oldest age group (50+) showed the strongest opposition. The differences in mean scores between groups were often significant.
- Marital status was a significant variable. Married people were significantly more opposed to bribe taking than were single people.
- Education level was not a significant variable.
- Employment status: The unemployed group showed the weakest opposition to bribe taking; the retired/pensioned group showed the strongest opposition. Differences in mean scores among the eight groups were often significant.
- Social class was not a significant variable.
- Income level: The low-income group was significantly more opposed to bribe taking than the medium-income group.
- Happiness: Those in the not happy at all group showed the weakest opposition to bribe taking, while the very happy group showed the strongest opposition. Several mean comparisons showed significant differences.
- Position on the left-right political spectrum: Those on the left were significantly more opposed to bribe taking than were those in the right and center groups.
- Sector of employment: The private nonprofit group was significantly less opposed to bribe taking than were the government and business groups.
- Confidence in the government was a significant variable. Those who had a great deal of confidence in the government were significantly more opposed to bribe taking than were those who had either quite a lot or not very much confidence in the government.

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Chapter 6

Hindu Attitudes Toward Bribery



Robert W. McGee, Serkan Benk, and Bahadır Yüzbaşı

Introduction

The present study is part of a much larger study that examines the ethics of bribery and tax evasion. The bribery studies consist (so far) of two books (McGee & Benk, 2023; McGee & Benk, 2023x) and many articles and book chapters. Summaries of 28 studies (McGee, 2022a), 24 studies (McGee, 2023a), 44 studies (McGee, 2022b), and 80+ studies (McGee, 2022c) are also available.

The tax evasion studies started in 1994 (McGee, 1994) and picked up speed in 1998 when the first book in the tax evasion series was published (McGee, 1998). The second book in the series was published in 2012 (McGee, 2012a). Two more books were recently added to the tax evasion collection (McGee & Shopovski, 2023a, b). Many articles and book chapters on the ethics of tax evasion have been published over the years. Summaries of many of them are available. There are summaries of 49 studies that used a survey template that usually consisted of 18 statements starting with the phrase, “Tax evasion is ethical if ...” (McGee, 2012b). Another study summarized 23 studies that used World Values Survey data (McGee, 2012c). Other studies summarize 3 studies (McGee, 2012d), 21 studies (McGee, 2022d), 35 studies (McGee, 2022e), 60+ surveys (McGee, 2022f), 70+ theoretical and empirical studies (McGee, 2022g), 100+ studies (McGee, 2022h), 80+ studies (McGee, 2022i), 34+ studies (McGee, 2022j), and 44+ studies (McGee, 2022k).

Most articles, books, conference papers, and working papers begin with the premise that bribery is always unethical and that ways must be found to reduce the amount of bribery that takes place (Trautman, 2017; Trautman &

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Altenbaumer-Price, 2011, 2013a, b; Trautman & Kimbell, 2018). There's nothing wrong with that approach. However, there is another approach to this issue, one that is less often taken, that is, focusing on the ethical issues involved. Let's forget about the fact that many kinds of bribery are illegal and just look at the ethics of the issue. Rather than merely stating that bribery is always and everywhere unethical, let's keep an open mind about the matter and begin with a blank slate.

The distinction has been made between what might be called *helping-hand* bribery and *greedy-hand* bribery (McGee & Block, 2023). Greedy-hand bribery is always unethical, at least from the perspective of the individual who is greedy, because such individuals are abusing their power and are violating property rights. For example, if a customs agent refuses to process the paperwork for the importation of foreign fruits and vegetables unless a bribe is paid, that individual is engaging in a shakedown of the individual or firm that is trying to sell its produce in the local market. The customs official has a duty to comply with the law, and to process the paperwork, but refuses to do so unless the seller pays a bribe, which violates the property rights of the bribe payer, since there is no legal duty to pay anything other than a customs duty. In such cases, the recipient of the bribe is guilty of unethical conduct, whereas the payer is not. The payer is seen as a victim of government abuse.

Let's change the situation a little. Let's say that it is late in the day and that the country is about to celebrate a national holiday, which means that all government offices will be closed for 10 days and no paperwork will be processed. The customs official offers to work overtime to process the paperwork and to submit it before the holiday begins, thus making it possible to admit the fruits and vegetables into the country in a timely manner. The result is that they will be marketable for sale, which would not be the case if the customs inspection were delayed by 10 days. In this case, the bribe would be of the helping-hand variety and would be ethical because the government official is performing an extra service in exchange for the payment. No one's rights are violated.

Another kind of bribe involves bribing a corporate official. Rather than automatically concluding that both the recipient of the bribe and the payer are both guilty of unethical conduct, Rothbard and Block break down the transaction into its individual components. According to the Rothbard-Block theory of bribery (McGee, 2023c), the ethics of the matter depend on whether anyone's rights are violated or whether there has been a breach of a fiduciary duty. It might be possible that one party is guilty of unethical conduct whereas the other party is not.

Both Rothbard (1998, 2021a, b) and Block (Block, 2018; Dominiak & Block, 2017) would hold the recipients of such bribes guilty of unethical conduct because they are in breach of their fiduciary duty to their employer and are, in effect, stealing from their employer because the bribe money that is received is the property of the employer. Where Rothbard and Block disagree is on the question of whether the bribe payer is also guilty of unethical conduct. Rothbard takes the position that bribe payers are guiltless because they have not breached any fiduciary duty and have not violated any property rights. Block would disagree. Block takes the position that those who pay such bribes are aiding and abetting the crime committed by

the receivers of the bribes and that those who pay the bribes are equally guilty of the crime.

The Rothbard-Block Theory of Bribery

– Commercial Bribery

- Individuals who accept bribes in the course of business are guilty of an unethical act because they are breaching their fiduciary duty to their employer and are violating the firm's property rights, unless they turn over the proceeds of the bribe to their employer.
- According to the Rothbard version of the theory, individuals who pay bribes to company employees are not engaging in unethical conduct because they are not participating in any crime. They are not breaching any fiduciary duty to the company whose employee receives the bribe, and they are not violating the property rights of the company.
- According to the Block version of the theory, individuals who pay bribes to company employees are engaging in unethical conduct because they are aiding and abetting in the crime that is being perpetrated by the company employee.

The Rothbard-Block Theory of Bribery

– Bribing Government Officials

- Government officials who receive a bribe are guilty of unethical conduct if they are abusing their power, or if doing so violates anyone's rights.
- Government officials who receive a bribe are not guilty of unethical conduct if they disobey a law that is unjust, do not abuse their power, and do not violate any property or other right.
- Those who bribe government officials are guilty of an unethical act if the bribe results in the use of government power to violate anyone's rights.
- Those who bribe government officials are not guilty of an unethical act if the bribe does not violate anyone's property or other rights.

Helping-Hand vs. Greedy-Hand Bribery

- Greedy-hand bribery is always unethical for those who receive the bribe because they are abusing their power and may be violating property or other rights.
- Those who pay a greedy-hand bribe might be acting unethically. Whether they are acting unethically depends on intent and whether they are violating anyone's rights. Paying the bribe is not a crime per se.
- In the case of helping-hand bribery, there are many instances where it is ethical, both from the perspective of the person who receives the bribe and the one who pays. Where there is no victim, there is no crime. The bribe is ethical if no rights are violated.

Some recent studies have addressed various practical issues. Akdemir and Yeşilyurt (2023) reported on the corruption and bribery that were rampant during the latter days of the Ottoman Empire, relying on seldom seen primary documents. Bîzoi and Bîzoi (2023) focused their attention on the bribery and corruption that

took place during the COVID-19 pandemic and the economic and moral damage they caused. Dikmen and Çiçek (2023) examined the corruption and bribery that took place in the healthcare industry in the area of public procurements. Batrancea et al. (2023) discussed how to uncover bribery and provided a listing of ten ways that can be used to conceal bribery.

Methodology

The World Values Survey (WVS) is an internationally organized research effort by many social scientists in many countries, the goal of which is to gather data on a wide range of economic, social, political, religious, and cultural values. The first survey was conducted in 1981. New surveys are conducted about every 5 years. The current survey data [Wave 7] were collected between 2017 and 2021 (Haerpfer et al., 2020). The survey instrument included hundreds of questions on a wide range of issues. Data were collected in face-to-face interviews in respondents' homes, either by paper questionnaire or by CAPI (computer-assisted personal interview). Telephone interviews were conducted for remote areas. The sample size for each country was generally at least 1200. In Wave 7, more than 135,000 surveys were conducted in more than 80 countries. Data were collected in a way that made it impossible to identify individual respondents. The present study used the World Values Survey data. Question Q181 asked whether taking a bribe in the course of one's duties would always be justified, never be justified, or sometimes be justified. The responses were on a scale of 1 to 10, where 1 = never justifiable and 10 = always justifiable.

Findings

The findings are reported below.

Overall

The overall results are presented in Table 6.1. A substantial percentage of the sample (61.8%) believed that taking a bribe in the normal course of business is never justifiable, whereas only 1.6% believed it to be always justifiable. Overall, there was strong opposition to bribe taking, as indicated by the 2.03 mean score, on a scale of 1–10, where 1 = never justifiable and 10 = always justifiable.

Table 6.1 Overall results

Accepting a bribe	<i>n</i>	%
Never justifiable 1	236	61.8
2	52	13.6
3	33	8.6
4	14	3.7
5	16	4.2
6	9	2.4
7	5	1.3
8	4	1.0
9	1	0.3
Always justifiable 10	6	1.6
Missing	6	1.6
Total	376	100.0
Mean	2.03	
Standard deviation	1.782	

Table 6.2 Ranking By gender

Rank	Gender	Mean	Std. dev.	<i>n</i>
1	Female	2.11	2.049	167
2	Male	1.98	1.726	212
Significant differences in mean scores				
				<i>P</i> value
Male vs. female				0.153

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Gender

Table 6.2 shows the results by gender. Although the male sample was more strongly opposed to bribe taking, the difference in the male and female means was not significant ($p = 0.153$). This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023a, f).

Age

Table 6.3 ranks the four age categories. The group least opposed to bribe taking was the youngest group (16–29). The 40–49 age group showed the strongest opposition to bribe taking. The other two groups had equal mean scores. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023e, f).

Table 6.3 Ranking by age

Rank	Age	Mean	Std. dev.	<i>n</i>
1	16–29	2.24	1.946	97
2	30–39	2.00	1.830	93
2	50+	2.00	1.852	110
3	40–49	1.87	1.871	76

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 6.4 Age and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	6.320	3	2.107	0.599	0.616
Within groups	1308.231	372	3.517		
Total	1314.551	375			

The ANOVA *P* value shown in Table 6.4 indicates that the difference between groups is not significant.

Marital Status

Table 6.5 ranks the mean scores by marital status. The separated group showed the weakest opposition to bribe taking, while the widowed group showed the strongest opposition. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023q).

The ANOVA *P* value shown in Table 6.6 indicates that the difference between groups is significant.

Education Level

Table 6.7 shows the results ranked by education level. Those who completed primary and post-secondary education had the least opposition to bribe taking, while the secondary and tertiary graduates had the strongest opposition. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023c, i).

The ANOVA *P* value shown in Table 6.8 indicates that the difference between groups is not significant.

Several other studies have been done on the education level variable. The results have been mixed, sometimes with no clear pattern emerging (Hernandez & McGee, 2012a, 2013a, b, 2014b, c, d, McGee, 2023b).

Table 6.5 Ranking by marital status

Rank	Status	Mean	Std. dev.	n
1	Separated	4.67	3.512	3
2	Divorced	3.60	3.435	5
3	Single	2.38	2.074	66
4	Married	1.93	1.783	281
5	Living together as married	1.70	1.059	10
6	Widowed	1.55	1.214	11

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 6.6 Marital status and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	47.750	5	9.550	2.789	0.017
Within groups	1266.801	370	3.424		
Total	1314.551	375			
Significant differences in mean scores					
	<i>P</i> value				
Married vs. separated	0.011				
Married vs. divorced	0.046				
Living together as married vs. separated	0.015				
Divorced vs. widowed	0.040				
Separated vs. widowed	0.010				
Single vs. separated	0.037				

Table 6.7 Ranking by education level

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Primary	2.37	2.330	93
2	Post-secondary	2.35	2.267	43
3	Secondary	1.86	1.604	161
4	Tertiary	1.85	1.486	75

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 6.8 Level of education and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	21.957	3	7.319	2.087	0.102
Within groups	1290.438	368	3.507		
Total	1312.395	371			

Employment Status

Table 6.9 ranks the mean scores based on employment status. Those in the student group showed the least opposition to bribe taking, while the retired/pensioned group had the strongest opposition. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023j).

The ANOVA *P* value shown in Table 6.10 indicates that the difference between groups is not significant.

Social Class

Table 6.11 ranks the social class mean scores. Those in the upper class had the least aversion to bribe taking, while the working class had the strongest opposition. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023b, v).

The ANOVA *P* value shown in Table 6.12 indicates that the difference between groups is significant.

Income Level

Table 6.13 ranks the results by income level. The relationship is linear, where those in the low-income category had the least opposition to bribe taking and those in the high-income bracket had the strongest opposition. However, the difference in mean scores is not significant. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023d, o).

The ANOVA *P* value shown in Table 6.14 indicates that the difference between groups is not significant.

Several other studies have been done on the income level variable. The results have been mixed, sometimes with no clear pattern emerging (Hernandez & McGee, 2012a, 2013a, b, 2014a, b, c, McGee, 2023b).

Table 6.9 Ranking by employment status

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Student	2.87	2.668	23
2	Part time (less than 30 hours a week)	2.48	2.440	27
3	Full time (30 hours a week or more)	2.09	1.935	126
4	Unemployed	1.92	1.881	12
5	Self employed	1.89	1.734	96
5	Homemaker not otherwise employed	1.89	1.504	74
6	Retired/pensioned	1.44	0.892	16

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 6.10 Employment status and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	31.280	6	5.213	1.493	0.179
Within groups	1281.118	367	3.491		
Total	1312.398	373			

Significant differences in mean scores

Table 6.11 Ranking by social class

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Upper class	4.10	2.685	10
2	Upper middle class	2.12	1.877	66
3	Lower class	2.06	2.211	47
4	Lower middle class	1.97	1.794	146
5	Working class	1.88	1.637	106

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 6.12 Social class and attitudes toward accepting a bribe ANOVA results

	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	46.504	4	11.626	3.395	0.010
Within groups	1266.973	370	3.424		
Total	1313.477	374			

Significant differences in mean scores

	<i>P</i> value
Upper class vs. upper middle class	0.015
Upper class vs. lower middle class	0.004
Upper class vs. working class	0.003
Upper class vs. lower class	0.015

Table 6.13 Ranking by income level

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Low income	2.23	2.186	101
2	Medium income	2.00	1.699	214
3	High income	1.86	1.967	56

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 6.14 Income level and attitudes toward accepting a bribe

	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	5.695	2	2.848	0.803	0.449
Within groups	1305.615	368	3.548		
Total	1311.310	370			

Happiness

Table 6.15 shows the results for the happiness variable. Those in the not very happy category had the least resistance to bribe taking, while those in the very happy category had the strongest opposition. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023m).

The ANOVA *P* value shown in Table 6.16 indicates that the difference between groups is not significant.

Left-Right Political Spectrum

Table 6.17 ranks the results based on position on the political spectrum. The center group had the least opposition to bribe taking, while the group on the right had the strongest opposition. However, the difference in mean scores was not significant. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023r).

The ANOVA *P* value shown in Table 6.18 indicates that the difference between groups is not significant.

It might also be pointed out that the left-right spectrum is not the best way to categorize position on the political spectrum. A better way would be to use the

Table 6.15 Ranking by happiness

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Not very happy	2.80	2.167	35
2	Quite happy	2.03	1.826	223
3	Not happy at all	1.86	1.215	7
4	Very happy	1.82	1.860	111

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 6.16 Happiness and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	25.858	3	8.619	2.488	0.060
Within groups	1288.692	372	3.464		
Total	1314.551	375			

Table 6.17 Ranking by position on the left-right political spectrum

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Center	2.06	1.775	193
2	Left	2.05	2.176	39
3	Right	1.91	1.820	107

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 6.18 Left-right political spectrum and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	1.736	2	0.868	0.257	0.774
Within groups	1136.217	336	3.382		
Total	1137.953	338			

two-by-two matrix approach, which is illustrated in the World's Smallest Political Quiz (2022), which is available on the Internet.

Sector of Employment

Table 6.19 ranks mean scores on the basis of sector of employment. Those who worked in government or public institutions had the least opposition to bribe taking, while those in the private nonprofit sector had the strongest opposition. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023v).

The ANOVA *P* value shown in Table 6.20 indicates that the difference between groups is not significant.

Confidence in the Government

Table 6.21 shows the results for the confidence in the government variable. Those who placed a great deal of confidence in government were the least opposed to bribe taking, while those in the quite a lot category had the strongest opposition to bribery. However, the difference in mean scores was not significant. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023g).

The ANOVA *P* value shown in Table 6.22 indicates that the difference between groups is not significant.

Areas for Future Research¹

There are many areas and topics that would benefit from further research. The present paper merely reports some facts. It would be interesting to know why the respondents answered the way they did. One weakness of the World Values Surveys is that

¹Similar suggestions are given in other chapters of this book. If you decide to conduct research on any of these topics, please send us the results so we can cite them in our own future research.

Table 6.19 Ranking by sector of employment

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Government or public institution	2.51	2.164	43
2	Private business or industry	2.04	1.955	223
3	Private nonprofit organization	2.00	2.207	24

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 6.20 Sector of employment and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	8.305	2	4.153	1.030	0.358
Within groups	1157.381	287	4.033		
Total	1165.686	289			

Table 6.21 Ranking by confidence in the government

Rank	Status	Mean	Std. Dev.	<i>n</i>
1	A great deal	2.28	2.245	104
2	None at all	2.24	1.976	29
3	Not very much	2.19	2.062	64
4	Quite a lot	1.82	1.511	175

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 6.22 Confidence in the government and attitudes toward accepting a bribe ANOVA results

	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	16.741	3	5.580	1.588	0.192
Within groups	1293.482	368	3.515		
Total	1310.223	371			

the interviewers did not ask the respondents why they answered the way they did, which is understandable, given the fact that they had to answer hundreds of questions. Future studies could address the question of why people responded with certain answers but not others.

Reasons for the replies could be investigated for each demographic variable. For example:

- Why were female views different from male views in some countries but not in others? (McGee & Benk, 2023c, l).
- Why do older people tend to be more strongly opposed to bribery in some countries, but not in others? Why do younger people sometimes, but not always, show stronger/weaker opposition to bribery than older people? (McGee & Benk, 2023e, f).

- One might perform the same kind of analysis for the other demographic variables. Education level (McGee & Benk, 2023c, i) and income level (McGee & Benk, 2023d, o) seem to be ripe for investigation. Previous studies have found several different patterns to exist for these two variables (Hernandez & McGee, 2012a, b; 2013a, b, c; 2014a, b, c). Why is that?
- Some studies have found that different social classes hold differing views on the ethics of bribery, while other studies have found that social class is not a significant demographic variable (McGee, 2023b; McGee & Benk, 2023b, u). Additional research could determine the reasons for these different outcomes.
- The various religion variables might also be investigated. People of different religious denominations have similar views in some cases, but different views in others (McGee, 2023b; McGee & Benk, 2023s; McGee et al., 2023a; McGee et al., 2023b, c, d, e, f, g). The extent of religiosity sometimes makes a difference as well (McGee & Benk, 2023t).
- Several different patterns were found to exist for other variables, such as marital status (McGee & Benk, 2023q) and confidence in the government (McGee & Benk, 2023g) and other governmental institutions (McGee & Benk, 2023h, p). Sometimes people on the left side of the political spectrum had different views than those on the right (McGee & Benk, 2023s), but in other studies, their views were similar. Why is that?
- Sometimes employment status is a significant demographic variable and sometimes it isn't (McGee, 2022a; McGee & Benk, 2023j). Sometimes, the views of government employees differ from those of workers in the private or nonprofit sector and sometimes they don't (McGee, 2022a; McGee & Benk, 2023v). So far, we have been unable to find any studies that explain the possible reasons for these different outcomes.
- A few studies have examined the relationship between ethnicity and attitudes toward bribery (McGee, 2023b; McGee & Benk, 2023k). These studies are mostly country specific, which may account for why ethnicity is sometimes a significant variable and other times not. More research could be done in this area.
- Some studies have found that there is a correlation between happiness (McGee, 2023b; McGee & Benk, 2023m) or health (McGee, 2023b; McGee & Benk, 2023n) and attitude toward bribery, but the results are not consistent, and so far no reasons have been given for the results found. More research is needed to explain the reasons for the different relationships that have been found.
- Some work has been done to determine what governments are doing to crack down on corruption and the extent of their success (McGee & Pardi, 2023), but more could be done in this area.
- There have not been many discussions to determine whether some kinds of bribery are worse than others (McGee & Petrides, 2023a). More work could be done in this area.

- There is always room for more research on the extent to which voters are bribed in various localities and countries and how they are bribed (McGee & Petrides, 2023b).
- Although a certain amount of risk is involved in taking or receiving a bribe, not much research has been done to determine perceptions about how high the risk might be, either in various countries or in different industries (McGee & Petrides, 2023c). There is room for more research in this area.
- Although there have been studies to determine how prevalent bribery is in various countries or industries, there is always room for more research on this topic (McGee & Zhou, 2023).
- A few studies have found that people who live in large cities view bribery differently than people who live in small cities, but such is not always the case (McGee & Benk, 2023w; McGee & Guadron, 2023). More research is needed to uncover the reasons why there are differences in some cases but not others.
- For longitudinal studies (McGee, 2022a; Hernandez & McGee, 2012a, 2013a, 2014a), why have the views on certain issues such as bribery changed over time? This is a question that has been unanswered, for the most part. The reasons for demographic changes probably differ by country, so there is room to conduct many different country studies to examine this issue.
- As of this writing, the most current wave of the World Values Surveys is Wave 7 (Haerpfer et al., 2020). Scholars could replicate the present study with fresh data when future waves are released.
- Pick a bribery fact situation and apply the principles outlined in the Rothbard-Block theory of bribery (McGee, 2023c). What result do you get?
- Pick a bribery fact situation and apply the principles outlined in the helping-hand vs, greedy-hand theory (McGee & Block, 2023). What result do you get?

Concluding Comments

The results of this study may be summarized as follows:

- Overall, 61.8% believed that accepting a bribe in the course of business was never justifiable, while only 1.6% thought it was always justifiable.
- Gender: The difference in male and female mean scores was not significant.
- Age was not a significant demographic variable.
- Marital status was a significant variable. The group least opposed to bribe taking was the separated group, and the group most strongly opposed to bribe taking was the widowed group. Several other comparisons also had significant differences in mean scores.
- Education level: Although those who completed primary and post-secondary education had the least opposition to bribe taking, and the secondary and tertiary graduates had the strongest opposition, the differences in mean scores were not significant at the 10% level ($p = 0.102$).

- Employment status: Although students showed the least aversion to bribe taking, and the retired/pensioned group showed the highest aversion, the differences in mean scores were not significant.
- Social class: Members of the upper class were significantly least opposed to bribe taking than were members of the other classes.
- Income level was not a significant demographic variable.
- Happiness: The degree of happiness was not a significant demographic variable.
- Left-right political spectrum was not a significant demographic variable.
- Sector of employment: Although those who worked in government or public institutions had the least opposition to bribe taking, and those who worked in private nonprofit organizations had the strongest opposition, the difference in mean scores was not significant.
- Confidence in the government was not a significant demographic variable.

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Chapter 7

Jewish Attitudes Toward Bribery



Robert W. McGee, Serkan Benk, and Bahadır Yüzbaşı

Introduction

The present study is part of a much larger study that examines the ethics of bribery and tax evasion. The bribery studies consist (so far) of two books (McGee & Benk, 2023x, 2023) and many articles and book chapters. Summaries of 28 studies (McGee, 2022a), 24 studies (McGee, 2023a), 44 studies (McGee, 2022b), and 80+ studies (McGee, 2022c) are also available.

The tax evasion studies started in 1994 (McGee, 1994) and picked up speed in 1998 when the first book in the tax evasion series was published (McGee, 1998). The second book in the series was published in 2012 (McGee, 2012a). Two more books were recently added to the tax evasion collection (McGee & Shopovski, 2023a, b). Many articles and book chapters on the ethics of tax evasion have been published over the years. Summaries of many of them are available. There are summaries of 49 studies that used a survey template that usually consisted of 18 statements starting with the phrase, “Tax evasion is ethical if ...” (McGee, 2012b). Another study summarized 23 studies that used the World Values Survey data (McGee, 2012c). Other studies summarize 3 studies (McGee, 2012d), 21 studies (McGee, 2022d), 35 studies (McGee, 2022e), 60+ surveys (McGee, 2022f), 70+ theoretical and empirical studies (McGee, 2022g), 100+ studies (McGee, 2022h), 80+ studies (McGee, 2022i), 34+ studies (McGee, 2022j), and 44+ studies (McGee, 2022k).

There is a general and widely held belief that all bribery is bad all the time. Many studies that focus on bribery take a legal stance and discuss methods to reduce the

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amount of bribery that takes place in society (Trautman, 2017; Trautman & Altenbaumer-Price, 2011, 2013a, b; Trautman & Kimbell, 2018). There is nothing wrong with such studies. They serve a useful purpose. The one common thing that is usually missing from these studies is the philosophical underpinning. They usually begin with the premise that bribery is always wrong and then proceed to discuss ways to fix things, at least partially. However, if one puts on a philosophical cap and asks the question, “Why is bribery bad (unethical)”? a different picture emerges. A proper philosophical understanding of the issue requires one to split the act into two segments: those who receive the bribes and those who pay.

The Rothbard-Block theory of bribery (McGee, 2023c) is one of the few analyses that does this bifurcation. In the case of commercial bribery, Rothbard (1998, 2021a, b) and Block (Block, 2018; Dominiak & Block, 2017) agree that those who receive bribes are acting unethically because they are breaching a fiduciary duty to their employer and because they are violating the employer’s property rights because they are keeping the bribe proceeds, which belong to the employer. Where they disagree is whether those who pay the bribes are also acting unethically. Rothbard would say that they are not, because they have not breached any fiduciary duty and have not violated anyone’s property rights. Block takes the position that those who pay such bribes are aiding and abetting the crime committed by the one who receives the bribe and thus are also engaging in unethical conduct.

The ethical analysis applied when bribing a government official is somewhat different. In these cases, the main issue to be determined is whether anyone’s rights are violated. If so, then the individual who violates the rights is guilty of unethical conduct.

The Rothbard-Block theory of bribery may be summarized as follows.

The Rothbard-Block Theory of Bribery

– Commercial Bribery

- Individuals who accept bribes in the course of business are guilty of an unethical act because they are breaching their fiduciary duty to their employer and are violating the firm’s property rights, unless they turn over the proceeds of the bribe to their employer.
- According to the Rothbard version of the theory, individuals who pay bribes to company employees are not engaging in unethical conduct because they are not participating in any crime. They are not breaching any fiduciary duty to the company whose employee receives the bribe, and they are not violating the property rights of the company.
- According to the Block version of the theory, individuals who pay bribes to company employees are engaging in unethical conduct because they are aiding and abetting in the crime that is being perpetrated by the company employee.

The Rothbard-Block Theory of Bribery

– Bribing Government Officials

- Government officials who receive a bribe are guilty of unethical conduct if they are abusing their power, or if doing so violates anyone's rights.
- Government officials who receive a bribe are not guilty of unethical conduct if they disobey a law that is unjust, do not abuse their power, and do not violate any property or other right.
- Those who bribe government officials are guilty of an unethical act if the bribe results in the use of government power to violate anyone's rights.
- Those who bribe government officials are not guilty of an unethical act if the bribe does not violate anyone's property or other rights.

A similar theoretical approach focuses on whether the bribe is of the helping-hand or greedy-hand variety (McGee & Block, 2023). The key here is whether anyone's rights are violated. This approach may be summarized as follows.

Helping-Hand vs. Greedy-Hand Bribery

- Greedy-hand bribery is always unethical for those who receive the bribe because they are abusing their power and may be violating property or other rights.
- Those who pay a greedy-hand bribe might be acting unethically. Whether they are acting unethically depends on intent and whether they are violating anyone's rights. Paying the bribe is not a crime per se.
- In the case of helping-hand bribery, there are many instances where it is ethical, both from the perspective of the person who receives the bribe and the one who pays. Where there is no victim, there is no crime. The bribe is ethical if no rights are violated.

Some recent studies have addressed various practical issues. Akdemir and Yeşilyurt (2023) reported on the rampant corruption that took place in the Ottoman Empire, focusing mostly on the nineteenth century. They examined many primary documents that had been gathering dust in archives for many decades. Dikmen and Çiçek (2023) reported on the large jump in corruption that took place because of the COVID-19 pandemic and its related shortages, which provided the incentive. Bîzoi and Bîzoi (2023) also focused on corruption and bribery in the healthcare sector during the COVID-19 pandemic. The two critical characteristics of fraudulent behavior are intention and targeted advantages. The pandemic provided many additional opportunities for such corruption, and many people in the healthcare took advantage of those opportunities. Batrancea et al. (2023) focused on how to uncover acts of bribery and compiled a list of ten ways that perpetrators can use to hide their crimes.

Methodology

The World Values Survey (WVS) is an internationally organized research effort by many social scientists in many countries, the goal of which is to gather data on a wide range of economic, social, political, religious, and cultural values. The first survey was conducted in 1981. New surveys are conducted about every 5 years. The current survey data [Wave 7] were collected between 2017 and 2021 (Haerpfer et al., 2020). The survey instrument included hundreds of questions on a wide range of issues. Data were collected in face-to-face interviews in respondents' homes, either by paper questionnaire or by CAPI (computer-assisted personal interview). Telephone interviews were conducted for remote areas. The sample size for each country was generally at least 1200. In Wave 7, more than 135,000 surveys were conducted in more than 80 countries. Data were collected in a way that made it impossible to identify individual respondents. The present study used the World Values Survey data. Question Q181 asked whether taking a bribe in the course of one's duties would always be justified, never be justified, or sometimes be justified. The responses were on a scale of 1–10, where 1 = never justifiable and 10 = always justifiable.

Findings

The findings are reported below.

Overall

Table 7.1 shows the overall results. More than six out of ten respondents (62.1%) believed that taking a bribe in the course of business was never justifiable, while only 2.3% thought it was always justifiable. Opposition to bribe taking was strong, given the fact that the mean score was 2.31 on a scale of 1–10, where 1 = never justifiable and 10 = always justifiable.

Gender

Table 7.2 shows the results by gender. Men were significantly more opposed to bribe taking than women ($p = 0.006$). This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023a, 1).

Table 7.1 Overall results

Accepting a bribe	n	%
Never justifiable 1	82	62.1
2	15	11.4
3	8	6.1
4	6	4.5
5	6	4.5
6	5	3.8
7	3	2.3
8	2	1.5
9	2	1.5
Always justifiable 10	3	2.3
Missing	0	0
Total	132	100.0
Mean	2.31	
Standard deviation	2.265	

Table 7.2 Ranking by gender

Rank	Gender	Mean	Std. dev.	n
1	Female	2.65	2.652	51
2	Male	2.10	1.972	81
Significant differences in mean scores				P value
Male vs. female				0.006

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Age

Opposition to bribe taking is ranked by age in Table 7.3. Those in the youngest group (16–29) were least averse to bribe taking, while those in the oldest age group (50+) had the strongest opposition. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023e, f).

The ANOVA *P* value shown in Table 7.4 indicates that the difference between groups is significant.

Marital Status

Table 7.5 ranks the mean scores by marital status. Those in the single group showed the least opposition to bribe taking, while those in the widowed group showed the strongest opposition. However, the difference in mean scores was not significant.

Table 7.3 Ranking by age

Rank	Age	Mean	Std. dev.	<i>n</i>
1	16–29	2.93	2.680	28
2	40–49	2.47	2.601	17
3	30–39	2.61	2.600	36
4	50+	1.60	1.212	50

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 7.4 Age and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	39.459	3	13.153	2.735	0.046
Within groups	610.648	127	4.808		
Total	650.107	130			
Significant differences in mean scores					<i>P</i> value
16–29 vs. 50 +					0.011

Table 7.5 Ranking by marital status

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Single	3.06	2.645	35
2	Living together as married	2.83	2.229	6
3	Divorced	2.08	2.109	12
4	Married	2.03	2.195	67
5	Separated	2.00	1.414	2
6	Widowed	1.63	1.061	8

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023q).

The ANOVA *P* value shown in Table 7.6 indicates that the difference between groups is not significant.

Education Level

Table 7.7 shows the results by education level. Those with a secondary and post-secondary education had the least opposition to bribe taking, while those with a tertiary education had the strongest opposition. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023c, i).

Table 7.6 Marital status and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher F -value	P value
Between groups	30.980	5	6.196	1.201	0.312
Within groups	639.451	124	5.157		
Total	670.431	129			

Table 7.7 Ranking by education level

Rank	Status	Mean	Std. dev.	n
1	Secondary	2.50	2.609	48
1	Post-secondary	2.50	1.509	10
3	Primary	2.40	2.384	15
4	Tertiary	1.92	1.812	49

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

The ANOVA P value shown in Table 7.8 indicates that the difference between groups is not significant.

The relationship between education level and bribery has been examined in other studies. The results are mixed. In some cases there is no pattern. In other cases, the relationship is linear or curvilinear (Hernandez & McGee, 2012a, 2013a, b, 2014b, c, d; McGee, 2022a).

Employment Status

Table 7.9 shows the results by employment status. Students and others showed the least opposition to bribe taking, while those in the retired/pensioned group had the strongest opposition. However, the difference in mean scores was not significant, perhaps due to the small sample size. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023j).

The ANOVA P value shown in Table 7.10 indicates that the difference between groups is not significant.

Social Class

Table 7.11 shows the results by social class. Those in the working class has the least opposition to bribe taking, while those in the upper middle class had the strongest opposition. However, the difference in mean scores was not significant, perhaps due

Table 7.8 Level of education and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	9.349	3	3.116	0.636	0.593
Within groups	577.773	118	4.896		
Total	587.123	121			

Table 7.9 Ranking by employment status

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Student	4.00	1.826	4
1	Other	4.00	4.243	2
3	Homemaker not otherwise employed	2.83	2.787	6
4	Part time (less than 30 hours a week)	2.63	2.849	16
5	Unemployed	2.52	2.359	27
6	Self employed	2.26	2.182	19
7	Full time (30 hours a week or more)	2.11	2.323	38
8	Retired/pensioned	1.42	0.838	19

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 7.10 Employment status and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	38.171	7	5.453	1.063	0.392
Within groups	631.219	123	5.132		
Total	669.389	130			

to the small sample size. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023b, u).

The ANOVA *P* value shown in Table 7.12 indicates that the difference between groups is not significant.

Income Level

Table 7.13 ranks income classes by mean score. Those in the middle-income group had the least aversion to bribery, while those in the high-income group had the strongest opposition. However, the difference in mean scores was not significant. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023d, o).

The ANOVA *P* value shown in Table 7.14 indicates that the difference between groups is not significant.

Table 7.11 Ranking by social class

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Working class	2.85	3.288	13
2	Lower class	2.55	2.767	31
3	Lower middle class	2.51	2.317	37
4	Upper class	2.43	1.512	7
5	Upper middle class	1.76	1.411	42

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 7.12 Social class and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	19.746	4	4.937	0.952	0.436
Within groups	647.946	125	5.184		
Total	667.692	129			

Table 7.13 Ranking by income level

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Medium income	2.43	2.298	65
2	Low income	2.20	2.254	51
3	High income	2.19	2.287	16

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

The relationship between income level and bribery has been examined in other studies. The results are mixed. In some cases there is no pattern. In other cases, the relationship is linear or curvilinear (Hernandez & McGee, 2012a, 2013a, b, 2014b, c, d; McGee, 2022a).

Happiness

The four categories of happiness are ranked in Table 7.15. Those in the not happy at all category had the least opposition to bribe taking, while those in the quite happy and very happy groups had the strongest opposition. However, the difference in mean scores was not significant. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023m).

The ANOVA *P* value shown in Table 7.16 indicates that the difference between groups is not significant.

Table 7.14 Income level and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher F -value	P value
Between groups	1.850	2	0.925	0.178	0.837
Within groups	670.415	129	5.197		
Total	672.265	131			

Table 7.15 Ranking by happiness

Rank	Status	Mean	Std. dev.	n
1	Not at all happy	3.00	3.317	7
2	Not very happy	2.43	2.741	28
3	Very happy	2.23	1.995	30
4	Quite happy	2.22	2.073	67

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 7.16 Happiness and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher F -value	P value
Between groups	4.400	3	1.467	0.281	0.839
Within groups	667.866	128	5.218		
Total	672.265	131			

Left-Right Political Spectrum

The relationship of position on the political spectrum to attitude toward bribery is shown in Table 7.17. Those on the right were least opposed to bribe taking, while those on the left showed the strongest opposition. However, the difference in mean scores was not significant. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023r).

The ANOVA P value shown in Table 7.18 indicates that the difference between groups is not significant.

It might also be pointed out that the left-right spectrum is not the best way to categorize position on the political spectrum. A better way would be to use the two-by-two matrix approach, which is illustrated in the World's Smallest Political Quiz (2022), which is available on the Internet.

Sector of Employment

The results based on sector of employment are shown in Table 7.19. Those who worked in private nonprofit organizations showed the least opposition to bribe taking, while those who worked in government or public institutions showed the

Table 7.17 Ranking by left-right political spectrum

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Right	2.39	2.675	23
2	Center	2.38	2.184	65
3	Left	2.18	2.293	39

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 7.18 Left-right political spectrum and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	1.157	2	0.579	0.108	0.897
Within groups	662.606	124	5.344		
Total	663.764	126			

strongest opposition. However, the difference in mean scores was only significant at the 10% level ($p = 0.095$). This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023v).

The ANOVA *P* value shown in Table 7.20 indicates that the difference between groups is not significant at the 5% level. However, it was significant at the 10% level ($p = 0.095$).

Confidence in the Government

The relationship between extent of trust in the government and attitude toward bribe taking is shown in Table 7.21. Those who had a great deal of confidence in the government had the least opposition to bribe taking, while those who did not have very much confidence in the government showed the strongest aversion to bribe taking. However, the difference in mean scores was not significant. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023g).

The ANOVA *P* value shown in Table 7.22 indicates that the difference between groups is not significant.

Table 7.19 Ranking by sector of employment

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Private nonprofit organization	3.14	3.207	14
2	Private business or industry	2.15	2.009	68
3	Government or public institution	1.65	1.198	26

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 7.20 Sector of employment and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	20.196	2	10.098	2.409	0.095
Within groups	440.128	105	4.192		
Total	460.324	107			

Table 7.21 Ranking confidence in the government

Rank	Status	Mean	Std. dev.	<i>n</i>
1	A great deal	3.36	3.107	11
2	Quite a lot	2.40	2.253	42
3	None at all	2.18	2.011	39
4	Not very much	1.89	1.912	37

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Areas for Future Research¹

There are many areas and topics that would benefit from further research. The present paper merely reports some facts. It would be interesting to know why the respondents answered the way they did. One weakness of the World Values Survey is that the interviewers did not ask the respondents why they answered the way they did, which is understandable, given the fact that they had to answer hundreds of questions. Future studies could address the question of why people responded with certain answers but not others.

Reasons for the replies could be investigated for each demographic variable. For example:

- Why were female views different from male views in some countries but not in others? (McGee & Benk, 2023a, 1).
- Why do older people tend to be more strongly opposed to bribery in some countries, but not in others? Why do younger people sometimes, but not always, show stronger/weaker opposition to bribery than older people? (McGee & Benk, 2023e, f).

¹Similar suggestions are given in other chapters of this book. If you decide to conduct research on any of these topics, please send us the results so we can cite them in our own future research.

Table 7.22 Confidence in the government and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	19.528	3	6.509	1.379	0.252
Within groups	589.976	125	4.720		
Total	609.504	128			

- One might perform the same kind of analysis for the other demographic variables. Education level (McGee & Benk, 2023c, i) and income level (McGee & Benk, 2023d, o) seem to be ripe for investigation. Previous studies have found several different patterns to exist for these two variables (Hernandez & McGee, 2012a, b, 2013a, b, c, 2014b, c, d). Why is that?
- Some studies have found that different social classes hold differing views on the ethics of bribery, while other studies have found that social class is not a significant demographic variable (McGee, 2023b; McGee & Benk, 2023b, u). Additional research could determine the reasons for these different outcomes.
- The various religion variables might also be investigated. People of different religious denominations have similar views in some cases, but different views in others (McGee, 2023b; McGee & Benk, 2023s; McGee et al., 2023a; McGee et al., 2023b, c, d, e, f, g). The extent of religiosity sometimes makes a difference as well (McGee & Benk, 2023t).
- Several different patterns were found to exist for other variables, such as marital status (McGee & Benk, 2023q) and confidence in the government (McGee & Benk, 2023g) and other government institutions (McGee & Benk, 2023h, p). Sometimes people on the left side of the political spectrum had different views than those on the right (McGee & Benk, 2023r), but in other studies, their views were similar. Why is that?
- Sometimes employment status is a significant demographic variable and sometimes it isn't (McGee, 2022a; McGee & Benk, 2023j). Sometimes, the views of government employees differ from those of workers in the private or nonprofit sector and sometimes they don't (McGee, 2022a; McGee & Benk, 2023v). So far, we have been unable to find any studies that explain the possible reasons for these different outcomes.
- A few studies have examined the relationship between ethnicity and attitudes toward bribery (McGee, 2023b; McGee & Benk, 2023k). These studies are mostly country specific, which may account for why ethnicity is sometimes a significant variable and other times not. More research could be done in this area.
- Some studies have found that there is a correlation between happiness (McGee, 2023b; McGee & Benk, 2023m) or health (McGee, 2023b; McGee & Benk, 2023n) and attitude toward bribery, but the results are not consistent, and so far no reasons have been given for the results found. More research is needed to explain the reasons for the different relationships that have been found.

- One might question whether some forms of bribery are more serious than others. Some work has been done in this area (McGee & Petrides, 2023a), but additional research could be fruitful.
- There are a number of studies on voter bribery (McGee & Petrides, 2023b), but some of them are stale. Existing studies could also be replicated.
- Not much research has been done to determine the perception of how risky it is to either take or pay a bribe (McGee & Petrides, 2023c). Studies on several countries could be conducted, as well as studies on several industries, to shed light on this overlooked subfield of bribery.
- Several studies have examined what governments are doing to combat bribery and corruption (McGee & Pardisi, 2023), but there is always room for additional studies in this area.
- Bribery is more prevalent in some countries than others. Some rankings have been done (McGee & Zhou, 2023), but more research on this topic could be conducted. One might examine the prevalence in different industries as well as in different countries.
- A few studies have found that people who live in large cities view bribery differently than people who live in small cities, but such is not always the case (McGee & Benk, 2023w; McGee & Guadron, 2023). More research is needed to uncover the reasons why there are differences in some cases but not others.
- For longitudinal studies (McGee, 2022a; Hernandez & McGee, 2012a, 2013a, 2014a), why have the views on certain issues such as bribery changed over time? This is a question that has been unanswered, for the most part. The reasons for demographic changes probably differ by country, so there is room to conduct many different country studies to examine this issue.
- As of this writing, the most current wave of the World Values Survey is Wave 7 (Haerpfer et al., 2020). Scholars could replicate the present study with fresh data when future waves are released.
- Pick a bribery fact situation and apply the principles outlined in the Rothbard-Block Theory of Bribery (McGee, 2023c). What result do you get?
- Pick a bribery fact situation and apply the principles outlined in the helping-hand vs. greedy-hand theory (McGee & Block, 2023). What result do you get?

Concluding Comments

The results of this study may be summarized as follows:

- Overall, 62.1% believed taking a bribe in the course of business was never justifiable, whereas only 2.3% thought it was always justifiable.
- Gender: Men were significantly more opposed to bribe taking than women ($p = 0.006$).

- Age: Those in the youngest age group (16–29) were least opposed to bribe taking, while those in the oldest group (50+) showed the strongest opposition to bribe taking. The difference in mean scores was significant.
- Marital status: Those in the single group had the least opposition to bribe taking, while those in the widowed group had the strongest opposition to bribe taking. However, the difference in mean scores was not significant.
- Education level: Those with a secondary or post-secondary education had the least opposition to bribe taking, while those with a tertiary education showed the strongest opposition. However, the difference in mean scores was not significant.
- Employment status: Although students had the least aversion to bribe taking and those in the retired/pensioned group had the strongest opposition, the difference in mean scores was not significant, perhaps due to the small sample size.
- Social class was not a significant demographic variable.
- Income level was not a significant demographic variable.
- Happiness was not a significant demographic variable.
- Left-right political spectrum was not a significant demographic variable.
- Sector of employment: Those who worked in the private nonprofit sector showed the least opposition to bribe taking, while those who worked in government or public institution had the strongest opposition to bribe taking. However, the difference in mean scores was significant only at the 10% level ($P = 0.095$).
- Confidence in the government was not a significant demographic variable.

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Chapter 8

Buddhist Attitudes Toward Bribery



Robert W. McGee, Serkan Benk, and Bahadır Yüzbaşı

Introduction

The present study is part of a much larger study that examines the ethics of bribery and tax evasion. The bribery studies consist (so far) of two books (McGee & Benk, 2023; McGee & Benk, 2023x) and many articles and book chapters. Summaries of 28 studies (McGee, 2022a), 24 studies (McGee, 2023a), 44 studies (McGee, 2022b), and 80+ studies (McGee, 2022c) are also available.

The tax evasion studies started in 1994 (McGee, 1994) and picked up speed in 1998 when the first book in the tax evasion series was published (McGee, 1998). The second book in the series was published in 2012 (McGee, 2012a). Two more books were recently added to the tax evasion collection (McGee & Shopovski, 2023a, b). Many articles and book chapters on the ethics of tax evasion have been published over the years. Summaries of many of them are available. There are summaries of 49 studies that used a survey template that usually consisted of 18 statements starting with the phrase, “Tax evasion is ethical if ...” (McGee, 2012b). Another study summarized 23 studies that used World Survey data (McGee, 2012c). Other studies summarize 3 studies (McGee, 2012d), 21 studies (McGee, 2022d), 35 studies (McGee, 2022e), 60+ surveys (McGee, 2022f), 70+ theoretical and empirical studies (McGee, 2022g), 100+ studies (McGee, 2022h), 80+ studies (McGee, 2022i), 34+ studies (McGee, 2022j), and 44+ studies (McGee, 2022k).

Most bribery studies address either the legal or economic aspects of bribery, while ignoring its philosophical aspects (Trautman, 2017; Trautman & Altenbaumer-Price, 2011, 2013a, b; Trautman & Kimbell, 2018). Perhaps that is because it is

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commonly thought that bribery is always bad or unethical, both for the person who bribes and the person who receives the bribe. In cases where the person who pays the bribe is actually a victim who is being shaken down by a government official, the payer may be found ethically guiltless. But actually, the situation is a bit more complicated than that. The Rothbard-Block theory of bribery (McGee, 2023c) breaks the transaction down into two parts: that of the individual who solicits the bribe and the individual who pays. They also have different things to say about commercial bribery and the bribery of a government official.

In the case of commercial bribery, both Rothbard (1998, 2021a, b) and Block (Block, 2018; Dominiak & Block, 2017) agree that the recipients of the bribe are acting unethically because they are breaching the fiduciary duty they have with their employer, and they are also violating the employer's property rights by keeping the bribe proceeds, which are the property of the employer. Where they disagree is whether the individuals who pay the bribes are also guilty of unethical conduct. Rothbard says they are not, because they have not breached any fiduciary duty, and they have not violated anyone's property rights. Block would disagree with that assessment. Block would argue that the individual who pays the bribe is aiding and abetting the recipient of the bribe and thus is also a criminal.

In cases involving the bribery of a government official, the official is acting unethically if he is abusing his power or if someone's rights are being violated. Those who pay the bribe are guilty of unethical conduct if the result of the bribe is to violate someone's rights.

Let's say that the legal closing time for a bar in a certain city is 2 am and Bob, the bar owner, has a policy of closing after that time because he still has customers who want to be served. Jim, a competitor who owns the bar across the street, always closes at 2 am. Jim informs the police that Bob is violating the law by staying open after the legal closing time. The police officer who is informed of this illegal activity does not want to enforce the law, so Jim offers to pay him \$200, and the police officer accepts the bribe. The police break into Bob's bar and close it down, or fine him, or take away his liquor license. Both Rothbard and Block would argue that Bob's rights are being violated by the police, since he has the right to earn a living and that it is the government that is violating Bob's right to earn that living. Laws that infringe on the right to earn a living are unjust laws, and there is nothing unethical about breaking them. Jim is participating in the violation of Bob's right to earn a living, and he has caused the police to abuse their authority.

Let's take another example. Sam works for Amnesty International. He is working with a group of like-minded people who want to break a political prisoner out of the local prison. The prisoner's only crime was speaking out against the tyrannical government. Sam and his cohorts approach the night guard at the prison and talk him into taking a bribe to unlock the prisoner's cell door and look the other way while the prisoner escapes. Neither Sam nor the guard are guilty of unethical conduct. No one's rights have been violated. Where there is no victim, there is no crime, ethically speaking.

The Rothbard-Block theory of bribery may be summarized as follows.

The Rothbard-Block Theory of Bribery

– Commercial Bribery

- Individuals who accept bribes in the course of business are guilty of an unethical act because they are breaching their fiduciary duty to their employer and are violating the firm's property rights, unless they turn over the proceeds of the bribe to their employer.
- According to the Rothbard version of the theory, individuals who pay bribes to company employees are not engaging in unethical conduct because they are not participating in any crime. They are not breaching any fiduciary duty to the company whose employee receives the bribe, and they are not violating the property rights of the company.
- According to the Block version of the theory, individuals who pay bribes to company employees are engaging in unethical conduct because they are aiding and abetting in the crime that is being perpetrated by the company employee.

The Rothbard-Block Theory of Bribery

– Bribing Government Officials

- Government officials who receive a bribe are guilty of unethical conduct if they are abusing their power, or if doing so violates anyone's rights.
- Government officials who receive a bribe are not guilty of unethical conduct if they disobey a law that is unjust, do not abuse their power, and do not violate any property or other right.
- Those who bribe government officials are guilty of an unethical act if the bribe results in the use of government power to violate anyone's rights.
- Those who bribe government officials are not guilty of an unethical act if the bribe does not violate anyone's property or other rights.

Another way to look at the ethical aspects of bribery is what might be called the helping-hand vs. greedy-hand theory (McGee & Block, 2023). According to this ethical approach, there is no ethical breach if no one's rights are violated. This theory may be summarized as follows.

Helping-Hand vs. Greedy-Hand Bribery

- Greedy-hand bribery is always unethical for those who receive the bribe because they are abusing their power and may be violating property or other rights.
- Those who pay a greedy-hand bribe might be acting unethically. Whether they are acting unethically depends on intent and whether they are violating anyone's rights. Paying the bribe is not a crime per se.
- In the case of helping-hand bribery, there are many instances where it is ethical, both from the perspective of the person who receives the bribe and the one who pays. Where there is no victim, there is no crime. The bribe is ethical if no rights are violated.

Some recent studies have addressed various practical issues. Akdemir and Yeşilyurt (2023) reported on the rampant corruption that took place during the latter days of the Ottoman Empire. Tax farmers were part of the problem, as they had ample opportunities to earn income during the tax collection process. Dikmen and Çiçek (2023) focused their attention on corruption and bribery in the public procurement segment of the healthcare industry during the COVID-19 pandemic. They concluded that corruption is one of the main factors that threatens the healthcare sector. Bîzoi and Bîzoi (2023) also focused on corruption in the healthcare sector during the COVID-19 pandemic, discussing the problem in general, with some emphasis on the former socialist countries of Central and Eastern Europe. Batrancea et al. (2023) discussed how to uncover bribery and how corrupt individuals have found ways to hide their corruption. They also compiled a ranking of the 25 least corrupt countries.

Methodology

The World Values Survey (WVS) is an internationally organized research effort by many social scientists in many countries, the goal of which is to gather data on a wide range of economic, social, political, religious, and cultural values. The first survey was conducted in 1981. New surveys are conducted about every 5 years. The current survey data [Wave 7] were collected between 2017 and 2021 (Haerpfer et al., 2020). The survey instrument included hundreds of questions on a wide range of issues. Data were collected in face-to-face interviews in respondents' homes, either by paper questionnaire or by CAPI (computer-assisted personal interview). Telephone interviews were conducted for remote areas. The sample size for each country was generally at least 1200. In Wave 7, more than 135,000 surveys were conducted in more than 80 countries. Data were collected in a way that made it impossible to identify individual respondents. The present study used the World Values Survey data. Question Q181 asked whether taking a bribe in the course of one's duties would always be justified, never be justified, or sometimes be justified. The responses were on a scale of 1–10, where 1 = never justifiable and 10 = always justifiable.

Findings

The findings are presented below.

Overall

The overall findings are presented in Table 8.1. Of the more than 4000 individuals included in this survey, 67.5% believed that taking a bribe in the course of one's duties was never justifiable, which also means that 32.5% thought taking a bribe was sometimes justifiable. The overall mean was 1.91, which, on a scale of 1–10, indicates that taking a bribe was very unacceptable.

Gender

Table 8.2 breaks down the results by gender. Although the mean score for males was somewhat greater than the mean score for females, the difference in mean scores was not significant ($p = 0.482$). This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023a, l).

Age

Table 8.3 shows the results by age. The four age groups were ranked. The youngest (16–29) and the older (30–39) age groups were least opposed to taking a bribe; the two oldest age groups (40–49 and 50+) had the strongest opposition to taking a bribe. The differences in mean scores between the two youngest groups and the two oldest groups were significant. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023e, f).

Table 8.1 Overall results

Accepting a bribe	<i>n</i>	%
Never justifiable 1	2946	67.5
2	454	10.4
3	308	7.1
4	190	4.4
5	217	5.0
6	81	1.9
7	54	1.2
8	42	1.0
9	15	0.3
Always justifiable 10	33	0.8
Missing	23	0.5
Total	4363	100
Mean	1.91	
Standard deviation	1.727	

Table 8.2 Ranking by gender

Rank	Gender	Mean	Std. dev.	<i>n</i>
1	Male	1.93	1.740	1925
2	Female	1.89	1.719	2406
Significant differences in mean scores				<i>P</i> value
Male vs. female				0.482

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 8.3 Ranking by age

Rank	Age	Mean	Std. dev.	<i>n</i>
1	16-29	2.06	1.912	676
2	30-39	2.04	1.852	791
3	50+	1.82	1.634	1942
4	40-49	1.79	1.547	877

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

The ANOVA *P* value shown in Table 8.4 indicates that the difference between groups is significant.

Marital Status

The various marital status categories are ranked in Table 8.5. Those in the singles group were less averse to taking a bribe than the other groups, whereas the divorced and widowed groups showed the strongest opposition to taking a bribe. However, the differences in mean scores were not significant. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023q).

The ANOVA *P* value shown in Table 8.6 indicates that the difference between groups is not significant.

Education Level

Table 8.7 ranks the four education categories. Those with a post-secondary education were the least opposed to bribe taking, while those with a tertiary education showed the strongest opposition. Education level proved to be a significant demographic variable. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023c, i).

The ANOVA *P* value shown in Table 8.8 indicates that the difference between groups is significant. Those with a tertiary education were significantly more

Table 8.4 Age and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	55.315	3	18.438	6.338	0.000
Within groups	12456.453	4282	2.909		
Total	12511.768	4285			
Significant differences in mean scores					
	<i>P</i> value				
16-29 vs. 40-49	0.008				
16-29 vs. 50 +	0.009				
30-39 vs. 40-49	0.015				
30-39 vs. 50+	0.016				

Table 8.5 Ranking by marital status

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Single	2.05	1.898	720
2	Married	1.90	1.699	3070
3	Living together as married	1.80	1.550	157
4	Separated	1.79	2.092	39
5	Widowed	1.75	1.650	237
6	Divorced	1.74	1.578	110

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

opposed to bribe taking than were members of the other three education categories.

Employment Status

Table 8.9 summarizes the results for the employment status category. Students had the least opposition to bribe taking, while those in the “other” category had the strongest resistance to bribe taking, followed by those in the retired/pensioned group. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023j).

The ANOVA *P* value shown in Table 8.10 indicates that the difference between groups is not significant, except at the 10% level ($p = 0.10$).

Table 8.6 Marital status and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	25.864	5	5.173	1.734	0.123
Within groups	12904.928	4327	2.982		
Total	12930.792	4332			

Table 8.7 Ranking by education level

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Post-secondary	2.10	1.953	392
2	Secondary	1.94	1.792	1943
3	Primary	1.91	1.658	1312
4	Tertiary	1.65	1.433	646

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Social Class

Social classes are ranked by mean score in Table 8.11. Those in the upper class showed the least opposition to bribe taking, while the mean scores for the other four categories were lower and did not vary by much. However, the difference in mean scores was not a significant demographic variable. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023b, u).

The ANOVA *P* value shown in Table 8.12 indicates that the difference between groups is not significant.

Income Level

Table 8.13 ranks the three income level categories. Although those in the middle-income category had the highest mean score, the difference in mean scores was not significant. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023d, o).

The ANOVA *P* value shown in Table 8.14 indicates that the difference between groups is not significant.

Table 8.8 Level of education and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	60.240	3	20.080	6.804	0.000
Within groups	12658.221	4289	2.951		
Total	12718.460	4292			
Significant differences in mean scores					
	<i>P</i> value				
Primary vs. tertiary	0.007				
Secondary vs. tertiary	0.001				
Post-secondary vs. tertiary	0.000				

Table 8.9 Ranking by employment status

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Student	2.29	2.140	119
2	Unemployed	2.02	2.038	202
3	Full time (30 hours a week or more)	1.98	1.772	1126
4	Self employed	1.88	1.676	1559
4	Homemaker not otherwise employed	1.88	1.727	487
5	Part time (less than 30 hours a week)	1.83	1.488	416
6	Retired/pensioned	1.81	1.777	365
7	Other	1.61	1.116	33

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Happiness

The data for happiness are summarized in Table 8.15. Those in the not happy at all category showed the least aversion to bribe taking, while those in the very happy category had the strongest opposition. The extent of difference in opinion was significant. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023h).

The ANOVA *P* value shown in Table 8.16 indicates that the difference between groups is significant.

Left-Right Political Spectrum

Table 8.17 shows the breakdown of views based on position on the left-right political spectrum. Although centrists had the highest mean score and those on the left had the lowest mean score, the difference in mean scores was not significant. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023r).

Table 8.10 Employment status and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	35.919	7	5.131	1.718	0.100
Within groups	12842.200	4299	2.987		
Total	12878.119	4306			

Table 8.11 Ranking by social class

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Upper class	2.39	2.370	36
2	Upper middle class	1.94	1.819	818
3	Lower middle class	1.92	1.655	1796
4	Lower class	1.90	1.711	307
5	Working class	1.88	1.752	1367

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

The ANOVA *P* value shown in Table 8.18 indicates that the difference between groups is not significant.

It might also be pointed out that the left-right spectrum is not the best way to categorize position on the political spectrum. A better way would be to use the two-by-two matrix approach, which is illustrated in the World's Smallest Political Quiz (2022), which is available on the Internet.

Sector of Employment

Table 8.19 shows the results for the sector of employment variable. Although those who worked in private nonprofit organizations showed the least resistance to bribe taking, while those in government or public institutions showed the strongest opposition, the difference in mean scores was not significant. This finding confirms the results of some studies and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023v).

The ANOVA *P* value shown in Table 8.20 indicates that the difference between groups is not significant.

Confidence in the Government

The data regarding confidence in the government are reflected in Table 8.21. Although those in the none at all category had the highest mean score, and those in the quite a lot category had the lowest mean score, the difference in mean scores was not significant at the 5% level. This finding confirms the results of some studies

Table 8.12 Social class and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	10.440	4	2.610	0.873	0.479
Within groups	12905.812	4319	2.988		
Total	12916.253	4323			

Table 8.13 Ranking by income level

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Medium income	1.95	1.760	2767
2	Low income	1.86	1.698	1188
3	High income	1.83	1.621	344

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

and contradicts the findings of others (McGee, 2022a, 2023a; McGee & Benk, 2023g).

The ANOVA *P* value shown in Table 8.22 indicates that the difference between groups is not significant at the 5% level. However, confidence in the government is a significant demographic variable at the 10% level ($p = 0.079$).

Areas for Future Research¹

There are many areas and topics that would benefit from further research. The present paper merely reports some facts. It would be interesting to know why the respondents answered the way they did. One weakness of the World Values Surveys is that the interviewers did not ask the respondents why they answered the way they did, which is understandable, given the fact that they had to answer hundreds of questions. Future studies could address the question of why people responded with certain answers but not others.

Reasons for the replies could be investigated for each demographic variable. For example:

- Why were female views different from male views in some countries but not in others? (McGee & Benk, 2023a, l)
- Why do older people tend to be more strongly opposed to bribery in some countries, but not in others? Why do younger people sometimes, but not always, show stronger/weaker opposition to bribery than older people? (McGee & Benk, 2023e, f)

¹Similar suggestions are given in other chapters of this book. If you decide to conduct research on any of these topics, please send us the results so we can cite them in our own future research.

Table 8.14 Income level and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	10.963	2	5.482	1.826	0.161
Within groups	12894.057	4296	3.001		
Total	12905.021	4298			

Table 8.15 Ranking by happiness

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Not happy at all	2.26	2.424	57
2	Not very happy	2.12	1.690	465
3	Quite happy	1.90	1.722	2499
4	Very happy	1.84	1.705	1307

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

- One might perform the same kind of analysis for the other demographic variables. Education level (McGee & Benk, 2023c, i) and income level (McGee & Benk, 2023d, o) seem to be ripe for investigation. Previous studies have found several different patterns to exist for these two variables (Hernandez & McGee, 2012b, 2013a, b, 2014a, b, c). Why is that?
- Some studies have found that different social classes hold differing views on the ethics of bribery, while other studies have found that social class is not a significant demographic variable (McGee, 2023b; McGee & Benk, 2023b, u). Additional research could determine the reasons for these different outcomes.
- The various religion variables might also be investigated. People of different religious denominations have similar views in some cases, but different views in others (McGee, 2023b; McGee & Benk, 2023s; McGee et al., 2023a, b, c, d, e, f, g). The extent of religiosity sometimes makes a difference as well (McGee & Benk, 2023t).
- Several different patterns were found to exist for other variables, such as marital status (McGee & Benk, 2023q) and confidence in the government (McGee & Benk, 2023g) and other government institutions (McGee & Benk, 2023h, p). Sometimes people on the left side of the political spectrum had different views than those on the right (McGee & Benk, 2023r), but in other studies, their views were similar. Why is that?
- Sometimes employment status is a significant demographic variable and sometimes it isn't (McGee, 2022a; McGee & Benk, 2023j). Sometimes, the views of government employees differ from those of workers in the private or nonprofit sector and sometimes they don't (McGee, 2022a; McGee & Benk, 2023v). So far, we have been unable to find any studies that explain the possible reasons for these different outcomes.
- A few studies have examined the relationship between ethnicity and attitudes toward bribery (McGee, 2023b; McGee & Benk, 2023k). These studies are

Table 8.16 Happiness and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	34.203	3	11.401	3.834	0.009
Within groups	12859.474	4324	2.974		
Total	12893.676	4327			
Significant differences in mean scores					
					<i>P</i> value
Very happy vs. not very happy					0.014

Table 8.17 Ranking by left-right political spectrum

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Center	2.10	1.835	1595
2	Right	2.04	1.774	423
3	Left	1.93	1.566	239

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

- mostly country specific, which may account for why ethnicity is sometimes a significant variable and other times not. More research could be done in this area.
- Some studies have found that there is a correlation between happiness (McGee, 2023b; McGee & Benk, 2023m) or health (McGee, 2023b; McGee & Benk, 2023n) and attitude toward bribery, but the results are not consistent, and so far no reasons have been given for the results found. More research is needed to explain the reasons for the different relationships that have been found.
 - Are some forms of bribery worse than others? This question has been examined only infrequently (McGee & Petrides, 2023a). There is room for more research in this area.
 - Voter bribery is another fruitful avenue for study (McGee & Petrides, 2023b).
 - Another question that is seldom examined is the perception of how risky it is to either give or receive a bribe (McGee & Petrides, 2023c). There are several avenues for research on this question – country studies or industry studies. Are male perceptions different than female perceptions? Are perceptions different based on age? Social status? Religion? Education level? Income level?
 - A related question to ask would be how prevalent bribery is, either in various countries or in various industries (McGee & Zhou, 2023).
 - Several studies have been conducted to determine what governments are doing to combat corruption and bribery (McGee & Pardisi, 2023), and the effect that certain techniques or practices have had, but more research is needed in this area.
 - A few studies have found that people who live in large cities view bribery differently than people who live in small cities, but such is not always the case (McGee & Benk, 2023w; McGee & Guadron, 2023). More research is needed to uncover the reasons why there are differences in some cases but not in others.
 - For longitudinal studies (McGee, 2022a; Hernandez & McGee, 2012a, 2013c, 2014d), why have the views on certain issues such as bribery changed over time?

Table 8.18 Left-right political spectrum and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	6.491	2	3.246	1.005	0.366
Within groups	7281.001	2254	3.230		
Total	7287.492	2256			

Table 8.19 Ranking by sector of employment

Rank	Status	Mean	Std. dev.	<i>n</i>
1	Private non-profit organization	2.05	2.004	167
2	Private business or industry	1.95	1.816	2050
3	Government or public institution	1.88	1.760	400

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

This is a question that has been unanswered, for the most part. The reasons for demographic changes probably differ by country, so there is room to conduct many studies in different countries to examine this issue.

- As of this writing, the most current wave of the World Values Surveys is Wave 7 (Haerpfer et al., 2020). Scholars could replicate the present study with fresh data when future waves are released.
- Pick a bribery fact situation and apply the principles outlined in the Rothbard-Block theory of bribery (McGee, 2023c). What result do you get?
- Pick a bribery fact situation and apply the principles outlined in the helping-hand vs. greedy-hand theory (McGee & Block, 2023). What result do you get?

Concluding Comments

The results of this study may be summarized as follows:

- Overall, 67.5% of the survey believed that taking a bribe is never justifiable, which means that 32.5% believed that taking a bribe could be justifiable under some circumstances. The overall mean was 1.91, which, on a scale of 1–10, indicates that the acceptability of taking a bribe was very low.
- Gender was not a significant variable. Men and women had the same opinion about the acceptability of taking a bribe.
- Age: Opposition to taking a bribe was significantly stronger among the two oldest age groups (40–49 and 50+).
- Marital status was not a significant demographic variable.
- Education level: Those with a tertiary education were significantly more opposed to bribe taking than were members in the other three education groups.
- Employment status: Students had the least opposition to bribe taking, while those in the “other” and retired/pensioned categories showed the strongest

Table 8.20 Sector of employment and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	3.671	2	1.835	0.554	0.575
Within groups	8657.959	2614	3.312		
Total	8661.630	2616			

Table 8.21 Ranking confidence in the government

Rank	Status	Mean	Std. dev.	<i>n</i>
1	None at all	2.08	1.739	340
2	A great deal	1.95	1.784	916
3	Not very much	1.92	1.801	1061
4	Quite a lot	1.84	1.635	1870

Accepting a bribe is: 1 = never justifiable; 10 = always justifiable

Table 8.22 Confidence in the government and attitudes toward accepting a bribe

ANOVA results					
	Σ squares	Df	Mean square	Fisher <i>F</i> -value	<i>P</i> value
Between groups	20.117	3	6.706	2.267	0.079
Within groups	12372.807	4183	2.958		
Total	12392.924	4186			

opposition. However, the difference in mean scores was only significant at the 10% level.

- Social class was not a significant demographic variable.
- Income level was not a significant demographic variable.
- Happiness: Those who were very happy were significantly more opposed to bribe taking than were those in the not very happy category.
- Left-right political spectrum: Position on the left-right political spectrum was not a significant demographic variable.
- Sector of employment was not a significant demographic variable.
- Confidence in the government: Those who had no confidence at all in the government were least averse to accepting a bribe, while those who had quite a lot of confidence in the government showed the strongest opposition. However, the difference in mean scores was significant only at the 10% level ($p = 0.079$).

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PART III
Attitudes Toward Bribery: Demographic
Perspectives

Chapter 9

Gender and Attitudes Toward Bribery



Robert W. McGee and Serkan Benk

Introduction

The present study is part of a much larger study that examines the ethics of bribery and tax evasion. The bribery studies consist (so far) of two books (McGee & Benk, 2023; McGee & Benk, 2023a) and many articles and book chapters. Summaries of 28 studies (McGee, 2022a), 24 studies (McGee, 2023a), 44 studies (McGee, 2022b), and 80+ studies (McGee, 2022c) are also available.

The tax evasion studies started in 1994 (McGee, 1994) and picked up speed in 1998 when the first book in the tax evasion series was published (McGee, 1998). The second book in the series was published in 2012 (McGee, 2012a). Two more books were recently added to the tax evasion collection (McGee & Shopovski, 2023a, b). Many articles and book chapters on the ethics of tax evasion have been published over the years. Summaries of many of them are available. There are summaries of 49 studies that used a survey template that usually consisted of 18 statements starting with the phrase, “Tax evasion is ethical if ...” (McGee, 2012b). Another study summarized 23 studies that used World Values Survey data (McGee, 2012c). Other studies summarize 3 studies (McGee, 2012d), 21 studies (McGee, 2022d), 35 studies (McGee, 2022e), 60+ surveys (McGee, 2022f), 70+ theoretical and empirical studies (McGee, 2022g), 100+ studies (McGee, 2022h), 80+ studies (McGee, 2022i), 34+ studies (McGee, 2022j), and 44+ studies (McGee, 2022k).

Many articles have been written about bribery. Most of them take a legal approach to the subject. A few of them examine the economic aspects of bribery (Trautman, 2017; Trautman & Altenbaumer-Price, 2011, 2013a, b; Trautman & Kimbell, 2018).

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Far fewer studies view bribery from a philosophical or ethical perspective, perhaps because those authors merely assume that all bribery is unethical all the time. There are a few exceptions (Block, 2018; Dominiak & Block, 2017; Rothbard, 1998, 2021a, b). The Rothbard-Block theory of bribery (McGee, 2023c) is worth exploring, as is the helping-hand and greedy-hand theory (McGee & Block, 2023), both of which are discussed elsewhere in this book.

Some recent studies have addressed various practical issues. Akdemir and Yeşilyurt (2023) examined a plethora of primary and very old documents to shed light on the rampant bribery and corruption that took place in the Ottoman Empire, focusing mostly on the nineteenth century. Dikmen and Çiçek (2023) reported on the rampant corruption that developed as a result of the COVID-19 pandemic, which provided ample opportunities to cut corners and bribe officials in order to deal with the shortages that had developed. Bîzoi and Bîzoi (2023) also reported on the bribery and other corruption that occurred as a result of the shortages created by the COVID-19 pandemic, focusing on the Central and East European experiences. Batrancea et al. (2023) reviewed the bribery literature and discussed the various approaches that can be used to identify bribery. They also compiled a list of ten ways that individuals have used to conceal bribery.

This chapter will not delve into the ethical aspects of bribery. There are other chapters in this book that do that (McGee, 2023c; McGee & Block, 2023). The purpose of this chapter is to report the findings of a small part of a large survey that was distributed to more than 140,000 people in more than 80 countries.

Methodology

The World Values Survey (WVS) is an internationally organized research effort by many social scientists in many countries, the goal of which is to gather data on a wide range of economic, social, political, religious, and cultural values. The first survey was conducted in 1981. New surveys are conducted about every 5 years. The current survey data [Wave 7] were collected between 2017 and 2021 (Haerpfer et al., 2020). The survey instrument included hundreds of questions on a wide range of issues. Data were collected in face-to-face interviews in respondents' homes, either by paper questionnaire or by CAPI (computer-assisted personal interview). Telephone interviews were conducted for remote areas. The sample size for each country was generally at least 1200. In Wave 7, more than 140,000 surveys were conducted in more than 80 countries. Data were collected in a way that made it impossible to identify individual respondents. The present study used the World Values Survey data. Question Q181 asked whether taking a bribe in the course of one's duties would always be justified, never be justified, or sometimes be justified. The responses were on a scale of 1–10, where 1 = never justifiable and 10 = always justifiable.

Findings

The findings are given below.

Overall

Table 9.1 presents the overall findings by gender. The differences in mean score are considered significant if $p < 0.05$.

Table 9.2 lists each country based on category.

Table 9.3 gives a breakdown of attitude by category.

Table 9.4 ranks the mean scores based on the extent of opposition to bribery.

A number of other studies have been conducted on this topic (McGee, 2022a, 2023a; McGee & Benk, 2023m).

Areas for Future Research¹

There are many areas and topics that would benefit from further research. The present paper merely reports some facts. It would be interesting to know why the respondents answered the way they did. One weakness of the World Values Surveys is that the interviewers did not ask the respondents why they answered the way they did, which is understandable, given the fact that they had to answer hundreds of questions. Future studies could address the question of why people responded with certain answers but not others.

Reasons for the replies could be investigated for each demographic variable. For example:

- Why were female views different from male views in some countries but not in others? (McGee & Benk, 2023b, m)
- Why do older people tend to be more strongly opposed to bribery in some countries, but not in others? Why do younger people sometimes, but not always, show stronger/weaker opposition to bribery than older people? (McGee & Benk, 2023f, g)
- One might perform the same kind of analysis for the other demographic variables. Education level (McGee & Benk, 2023d, j) and income level (McGee & Benk, 2023e, p) seem to be ripe for investigation. Past studies have found several different patterns to exist for these two variables (Hernandez & McGee, 2012a, b, 2013a, b, c, 2014b, c, d). Why is that?

¹Similar suggestions are given in other chapters of this book. If you decide to conduct research on any of these topics, please send us the results so we can cite them in our own future research.

Table 9.1 Gender and attitude toward bribery

Country	Male			Female			P value
	n	Mean	SD	n	Mean	SD	
Albania	529	1.66	1.906	903	1.60	1.698	0.215
Andorra	508	1.30	1.003	493	1.31	1.121	0.557
Azerbaijan	862	1.67	1.344	893	1.57	1.282	0.049
Argentina	480	1.96	1.757	510	1.79	1.711	0.108
Australia	701	1.46	1.350	1083	1.42	1.241	0.240
Austria	733	1.60	1.378	892	1.56	1.400	0.551
Armenia	679	1.61	1.490	817	1.49	1.282	0.017
Bangladesh	592	1.64	1.099	608	1.57	1.051	0.116
Belarus	655	2.04	1.831	874	1.84	1.659	0.015
Bolivia	1014	2.10	2.069	1018	1.99	1.876	0.016
Bosnia and Herzegovina	743	1.58	1.677	964	1.46	1.530	0.015
Brazil	787	1.53	1.671	939	1.61	1.690	0.124
Bulgaria	621	1.30	1.108	915	1.29	1.101	0.572
Canada	2059	2.39	2.253	1959	2.09	1.734	0.000
Chile	467	2.22	1.998	516	2.34	2.169	0.093
China	1363	1.66	1.572	1657	1.55	1.476	0.003
Colombia	760	1.96	2.148	760	1.78	1.894	0.008
Cyprus	480	1.61	1.577	510	1.47	1.298	0.002
Czech Republic	701	2.18	1.982	1077	1.86	1.743	0.000
Denmark	1625	1.21	0.772	1730	1.18	0.856	0.091
Ecuador	568	2.46	2.604	619	2.16	2.270	0.000
Estonia	478	1.53	1.367	808	1.26	0.938	0.000
Ethiopia	620	1.43	1.785	604	1.55	2.047	0.032
Finland	569	1.24	0.896	623	1.22	0.794	0.573
France	838	1.83	1.811	1011	1.66	1.520	0.000
Georgia	799	1.29	0.925	1388	1.31	0.963	0.505
Germany	741	1.39	1.012	783	1.27	0.832	0.000
Greece	559	1.41	1.155	633	1.35	1.051	0.108
Croatia	618	1.77	1.949	858	1.34	1.252	0.000
Egypt	620	1.15	0.604	573	1.21	0.719	0.008
Great Britain	792	1.35	1.009	990	1.28	1.013	0.053
Guatemala	554	2.45	2.361	623	2.18	2.182	0.001
Hong Kong SAR	950	2.12	1.881	1121	1.92	1.671	0.000
Hungary	645	2.02	1.893	856	1.81	1.593	0.000
Iceland	769	1.27	0.947	830	1.20	0.804	0.004
Indonesia	1443	1.93	2.015	1746	1.93	2.015	0.919
Iran	766	1.50	1.400	732	1.49	1.334	0.702
Iraq	608	2.75	2.448	592	2.54	2.104	0.001
Italy	1132	1.51	1.343	1128	1.39	1.141	0.000
Japan	578	1.48	1.187	747	1.31	1.020	0.000
Jordan	605	1.48	1.400	593	1.40	1.283	0.076

(continued)

Table 9.1 (continued)

Country	Male			Female			P value
	n	Mean	SD	n	Mean	SD	
Kazakhstan	554	2.47	2.409	675	2.06	1.933	0.000
Kenya	637	3.24	2.730	622	3.11	2.590	0.386
Kyrgyzstan	438	1.81	2.067	728	1.71	1.871	0.102
Lebanon	600	2.73	2.027	600	2.56	1.907	0.340
Lithuania	552	2.16	1.867	869	2.01	1.836	0.146
Macau SAR	449	2.51	1.993	567	2.27	1.776	0.015
Malaysia	657	2.98	2.493	656	3.19	2.639	0.127
Mexico	860	2.73	2.461	857	2.56	2.366	0.075
Mongolia	792	3.27	2.020	846	3.26	2.050	0.920
Montenegro	496	1.54	1.460	499	1.45	1.207	0.052
Myanmar	601	1.68	1.575	599	1.76	1.647	0.169
Netherlands	1101	1.63	1.329	1215	1.56	1.321	0.175
New Zealand	430	1.37	1.083	576	1.32	1.057	0.207
Nicaragua	589	2.16	2.364	611	2.11	2.376	0.737
Nigeria	633	1.72	1.653	602	1.71	1.573	0.587
North Macedonia	540	1.42	1.336	553	1.32	1.282	0.030
Norway	545	1.32	0.949	576	1.42	1.363	0.004
Pakistan	1036	1.70	1.797	900	1.61	1.486	0.030
Peru	698	1.72	1.628	681	1.70	1.672	0.791
Philippines	600	4.18	3.043	600	4.26	2.892	0.058
Poland	617	1.30	1.020	725	1.19	0.892	0.000
Portugal	499	1.41	1.096	708	1.30	0.861	0.002
Puerto Rico	439	1.49	1.551	674	1.30	1.182	0.000
Romania	484	1.68	1.801	742	1.58	1.567	0.044
Russia	730	2.46	2.208	1032	2.40	2.183	0.664
Serbia	473	3.46	3.591	515	2.91	3.215	0.000
Singapore	919	1.50	1.282	1079	1.33	1.036	0.000
Slovakia	536	3.04	2.443	885	2.41	1.964	0.000
Slovenia	465	1.37	1.075	599	1.31	0.998	0.110
South Korea	607	2.17	1.495	638	2.26	1.552	0.608
Spain	528	2.67	2.844	650	2.56	2.755	0.183
Sweden	570	1.65	1.381	617	1.45	1.169	0.000
Switzerland	1496	1.61	1.494	1644	1.51	1.445	0.031
Taiwan ROC	594	1.61	1.319	629	1.54	1.233	0.400
Tajikistan	594	2.12	1.208	606	2.39	1.310	0.001
Thailand	694	1.89	1.630	783	1.66	1.371	0.000
Tunisia	557	1.81	1.881	646	1.67	1.499	0.004
Turkey	1200	1.64	1.598	1196	1.67	1.678	0.336
Ukraine	1097	2.15	1.952	1721	2.05	1.813	0.031
United States	1373	1.71	1.529	1180	1.84	1.709	0.000
Vietnam	545	2.77	2.049	655	3.00	2.123	0.140
Zimbabwe	600	1.85	2.259	614	1.98	2.336	0.153

Table 9.2 Gender opinion differences: categorized by country

Azerbaijan	Ecuador	Italy	Singapore
<i>Women were more opposed – statistically significant (10 %)</i>			
Armenia	Estonia	Japan	Switzerland
Bolivia	France	Kazakhstan	Thailand
Bosnia and Herzegovina	Germany	Macau SAR	Tunisia
Belarus	Croatia	Pakistan	Ukraine
Canada	Guatemala	Poland	North Macedonia
China	Hong Kong SAR	Portugal	Kenya
Colombia	Hungary	Puerto Rico	Mongolia
Cyprus	Iceland	Romania	Slovakia
Czech Republic	Iraq	Serbia	
<i>Women were more opposed – not statistically significant</i>			
Albania	Finland	Mexico	Russia
Argentina	Greece	Montenegro	Slovenia
Australia	Iran	Netherlands	Spain
Austria	Jordan	New Zealand	Sweden
Bulgaria	Kyrgyzstan	Nicaragua	Great Britain
Taiwan ROC	Lebanon	Nigeria	Bangladesh
Denmark	Lithuania	Peru	
<i>Men were more opposed – statistically significant (10 %)</i>			
Egypt	United States		
Ethiopia			
Norway			
Tajikistan			
<i>Men were more opposed – not statistically significant</i>			
Andorra	Myanmar	Zimbabwe	
Brazil	Philippines		
Chile	South Korea		
Georgia	Turkey		
Malaysia	Vietnam		
<i>Men and women were equally opposed</i>			
Indonesia			

Table 9.3 Relative opposition in percentage terms

	Number of countries	%
Woman were significantly more opposed	39	46.99
Women were somewhat more opposed	27	32.53
Men were somewhat more opposed	11	13.25
Men were significantly more opposed	5	6.03
Men and women were equally opposed	1	1.20

Table 9.4 Ranking based on opposition to bribery

Rank	Gender	Mean	Country	Rank	Gender	Mean	Country
1	M	1.15	Egypt	43	M	1.67	Azerbaijan
2	F	1.18	Denmark	43	F	1.67	Tunisia
3	F	1.19	Poland	43	F	1.67	Turkey
4	F	1.20	Iceland	44	M	1.68	Myanmar
5	M	1.21	Denmark	44	M	1.68	Romania
5	F	1.21	Egypt	45	M	1.70	Pakistan
6	F	1.22	Finland	45	F	1.70	Peru
7	M	1.24	Finland	46	M	1.71	United States
8	F	1.26	Estonia	46	F	1.71	Kyrgyzstan
9	M	1.27	Iceland	46	F	1.71	Nigeria
9	F	1.27	Germany	47	M	1.72	Nigeria
10	F	1.28	Great Britain	47	M	1.72	Peru
11	M	1.29	Georgia	48	F	1.76	Myanmar
11	F	1.29	Bulgaria	49	M	1.77	Croatia
12	M	1.30	Andorra	50	F	1.78	Colombia
12	M	1.30	Bulgaria	51	F	1.79	Argentina
12	M	1.30	Poland	52	M	1.81	Kyrgyzstan
12	F	1.30	Portugal	52	M	1.81	Tunisia
12	F	1.30	Puerto Rico	52	F	1.81	Hungary
13	F	1.31	Andorra	53	M	1.83	France
13	F	1.31	Georgia	54	F	1.84	Belarus
13	F	1.31	Japan	54	F	1.84	United States
13	F	1.31	Slovenia	55	M	1.85	Zimbabwe
14	M	1.32	Norway	56	F	1.86	Czech Republic
14	F	1.32	New Zealand	57	M	1.89	Thailand
14	F	1.32	North Macedonia	58	F	1.92	Hong Kong SAR
15	F	1.33	Singapore	59	M	1.93	Indonesia
16	F	1.34	Croatia	59	F	1.93	Indonesia
17	M	1.35	Great Britain	60	M	1.96	Argentina
17	F	1.35	Greece	60	M	1.96	Colombia
18	M	1.37	New Zealand	61	F	1.98	Zimbabwe
18	M	1.37	Slovenia	62	F	1.99	Bolivia
19	M	1.39	Germany	63	F	2.01	Lithuania
19	F	1.39	Italy	64	M	2.02	Hungary
20	F	1.40	Jordan	65	M	2.04	Belarus
21	M	1.41	Greece	66	F	2.05	Ukraine
21	M	1.41	Portugal	67	F	2.06	Kazakhstan
22	M	1.42	North Macedonia	68	F	2.09	Canada
22	F	1.42	Australia	69	M	2.10	Bolivia
22	F	1.42	Norway	70	F	2.11	Nicaragua
23	M	1.43	Ethiopia	71	M	2.12	Hong Kong SAR
24	F	1.45	Montenegro	71	M	2.12	Tajikistan

(continued)

Table 9.4 (continued)

Rank	Gender	Mean	Country	Rank	Gender	Mean	Country
24	F	1.45	Sweden	72	M	2.15	Ukraine
25	M	1.46	Australia	73	M	2.16	Lithuania
25	F	1.46	Bosnia and Herzegovina	73	M	2.16	Nicaragua
26	F	1.47	Cyprus	73	F	2.16	Ecuador
27	M	1.48	Japan	74	M	2.17	South Korea
27	M	1.48	Jordan	75	M	2.18	Czech Republic
28	M	1.49	Puerto Rico	75	F	2.18	Guatemala
28	F	1.49	Armenia	76	M	2.22	Chile
28	F	1.49	Iran	77	F	2.26	South Korea
29	M	1.50	Iran	78	F	2.27	Macau SAR
29	M	1.50	Singapore	79	F	2.34	Chile
30	M	1.51	Italy	80	M	2.39	Canada
30	F	1.51	Switzerland	80	F	2.39	Tajikistan
31	M	1.53	Brazil	81	F	2.40	Russia
31	M	1.53	Estonia	82	F	2.41	Slovakia
32	M	1.54	Montenegro	83	M	2.45	Guatemala
32	F	1.54	Taiwan ROC	84	M	2.46	Ecuador
33	F	1.55	China	84	M	2.46	Russia
33	F	1.55	Ethiopia	85	M	2.47	Kazakhstan
34	F	1.56	Austria	86	M	2.51	Macau SAR
34	F	1.56	Netherlands	87	F	2.54	Iraq
35	F	1.57	Azerbaijan	88	F	2.56	Lebanon
35	F	1.57	Bangladesh	88	F	2.56	Mexico
36	M	1.58	Bosnia and Herzegovina	88	F	2.56	Spain
36	F	1.58	Romania	89	M	2.67	Spain
37	M	1.60	Austria	90	M	2.73	Lebanon
37	F	1.60	Albania	90	M	2.73	Mexico
38	M	1.61	Armenia	91	M	2.75	Iraq
38	M	1.61	Taiwan ROC	92	M	2.77	Vietnam
38	M	1.61	Cyprus	93	F	2.91	Serbia
38	M	1.61	Switzerland	94	M	2.98	Malaysia
38	F	1.61	Brazil	95	F	3.00	Vietnam
38	F	1.61	Pakistan	96	M	3.04	Slovakia
39	M	1.63	Netherlands	97	F	3.11	Kenya
40	M	1.64	Bangladesh	98	F	3.19	Malaysia
40	M	1.64	Turkey	99	M	3.24	Kenya
41	M	1.65	Sweden	100	F	3.26	Mongolia
42	M	1.66	Albania	101	M	3.27	Mongolia
42	M	1.66	China	102	M	3.46	Serbia
42	F	1.66	France	103	M	4.18	Philippines
42	F	1.66	Thailand	104	F	4.26	Philippines

- Some studies have found that different social classes hold differing views on the ethics of bribery, while other studies have found that social class is not a significant demographic variable (McGee, 2023b; McGee & Benk, 2023c, v). Additional research could determine the reasons for these different outcomes.
- The various religion variables might also be investigated. People of different religious denominations (McGee, 2023b; McGee & Benk, 2023t; McGee et al., 2023a, b, c, d, e, f, g) have similar views in some cases, but different views in others. The extent of religiosity sometimes makes a difference as well (McGee & Benk, 2023u).
- Several different patterns were found to exist for other variables, such as marital status (McGee & Benk, 2023r) and confidence in the government (McGee & Benk, 2023h) and other government institutions (McGee & Benk, 2023i, q). Sometimes people on the left side of the political spectrum had different views than those on the right (McGee & Benk, 2023s), but in other studies, their views were similar. Why is that?
- Sometimes employment status is a significant demographic variable and sometimes it isn't (McGee, 2022a; McGee & Benk, 2023k). Sometimes, the views of government employees differ from those of workers in the private or nonprofit sector and sometimes they don't (McGee, 2022a; McGee & Benk, 2023w). So far, we have been unable to find any studies that explain the possible reasons for these different outcomes.
- A few studies have examined the relationship between ethnicity and attitudes toward bribery (McGee, 2023b; McGee & Benk, 2023l). These studies are mostly country specific, which may account for why ethnicity is sometimes a significant variable and other times not. More research could be done in this area.
- Some studies have found that there is a correlation between happiness (McGee, 2023b; McGee & Benk, 2023n) or health (McGee, 2023b; McGee & Benk, 2023o) and attitude toward bribery, but the results are not consistent, and so far no reasons have been given for the results found. More research is needed to explain the reasons for the different relationships that have been found.
- A few studies have found that people who live in large cities view bribery differently than people who live in small cities, but such is not always the case (McGee & Benk, 2023x; McGee & Guadron, 2023). More research is needed to uncover the reasons why there are differences in some cases but not others.
- There are many studies about corruption and bribery but fewer studies on how governments are dealing with it and the methods they use to curb it. More research could be done in this area (McGee & Pardisi, 2023).
- Most studies begin with the premise that all bribery is bad all the time. There are exceptions of course, but not many studies discuss whether certain kinds of bribery are worse than others. More research could be done on this topic (McGee & Petrides, 2023a).
- Voter bribery is another good research topic. Although some studies have been done on it, more research is needed (McGee & Petrides 2023b).
- There is a certain risk associated with both giving and receiving a bribe, but not many studies have examined this issue. Thus, more research could be fruitful

(McGee & Petrides, 2023c). The prevalence of bribery is also different in various countries (McGee & Zhou, 2023).

- For longitudinal studies (McGee, 2022a; Hernandez & McGee, 2013a, 2014a), why have the views on certain issues such as bribery changed over time? This is a question that has been unanswered, for the most part. The reasons for demographic changes probably differ by country, so there is room to conduct many different country studies to examine this issue.
- As of this writing, the most current wave of the World Values Surveys is Wave 7 (Haerpfner et al., 2020). Scholars could replicate the present study with fresh data when future waves are released.
- Pick a bribery fact situation and apply the principles outlined in the Rothbard-Block theory of bribery (McGee, 2023c). What result do you get?
- Pick a bribery fact situation and apply the principles outlined in the helping-hand vs. greedy-hand theory (McGee & Block, 2023). What result do you get?

Concluding Comments

In the 83 countries included in the survey, women were either significantly more opposed to bribery or somewhat more opposed in about 80% of all cases. Men were significantly more opposed in only five countries.

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Chapter 10

Social Class and Attitudes Toward Bribery



Robert W. McGee and Serkan Benk

Introduction

The present study is part of a much larger study that examines the ethics of bribery and tax evasion. The bribery studies consist (so far) of two books (McGee & Benk, 2023; McGee & Benk, 2023a) and many articles and book chapters. Summaries of 28 studies (McGee, 2022a), 24 studies (McGee, 2023a), 44 studies (McGee, 2022b), and 80+ studies (McGee, 2022c) are also available.

The tax evasion studies started in 1994 (McGee, 1994) and picked up speed in 1998 when the first book in the tax evasion series was published (McGee, 1998). The second book in the series was published in 2012 (McGee, 2012a). Two more books were recently added to the tax evasion collection (McGee & Shopovski, 2023a, b). Many articles and book chapters on the ethics of tax evasion have been published over the years. Summaries of many of them are available. There are summaries of 49 studies that used a survey template that usually consisted of 18 statements starting with the phrase, "Tax evasion is ethical if ..." (McGee, 2012b). Another study summarized 23 studies that used World Values Survey data (McGee, 2012c). Other studies summarize 3 studies (McGee, 2012d), 21 studies (McGee, 2022d), 35 studies (McGee, 2022e), 60+ surveys (McGee, 2022f), 70+ theoretical and empirical studies (McGee, 2022g), 100+ studies (McGee, 2022h), 80+ studies (McGee, 2022i), 34+ studies (McGee, 2022j), and 44+ studies (McGee, 2022k).

Many articles have been written about bribery. Most of them take a legal approach to the subject. A few of them examine the economic aspects of bribery (Trautman, 2017; Trautman & Altenbaumer-Price, 2011, 2013a, b; Trautman & Kimbell, 2018).

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Far fewer studies view bribery from a philosophical or ethical perspective, perhaps because those authors merely assume that all bribery is unethical all the time. However, there are a few exceptions (Block, 2018; Dominiak & Block, 2017; Rothbard, 1998, 2021a, b). The Rothbard-Block theory of bribery (McGee, 2023b) is worth exploring, as is the helping-hand and greedy-hand theory (McGee & Block, 2023), both of which are discussed elsewhere in this book.

Some recent studies have addressed various practical issues. Akdemir and Yeşilyurt (2023) discussed how bribery was widespread during the nineteenth-century Ottoman Empire. Their research included an analysis of archived, primary documents that had gone unread for decades. Dikmen and Çiçek (2023) discussed the bribery and other corruption that resulted from the shortages caused by the COVID-19 pandemic. Bızıo and Bızıo (2023) also discussed the rise in corruption and bribery that took place as a result of COVID-19. Their focus was on the former socialist countries of Eastern and Central Europe. Batrancea et al. (2023) discussed how to uncover bribery by crunching numbers, among other things, and how people try to hide their corruption.

This chapter will not delve into the ethical aspects of bribery. There are other chapters in this book that do that (McGee, 2023b; McGee & Block, 2023). The purpose of this chapter is to report the findings of a small part of a large survey that was distributed to more than 140,000 people in more than 80 countries.

Methodology

The World Values Survey (WVS) is an internationally organized research effort by many social scientists in many countries, the goal of which is to gather data on a wide range of economic, social, political, religious, and cultural values. The first survey was conducted in 1981. New surveys are conducted about every 5 years. The current survey data [Wave 7] were collected between 2017 and 2021 (Haerpfer et al., 2020). The survey instrument included hundreds of questions on a wide range of issues. Data were collected in face-to-face interviews in respondents' homes, either by paper questionnaire or by CAPI (computer-assisted personal interview). Telephone interviews were conducted for remote areas. The sample size for each country was generally at least 1200. In Wave 7, more than 135,000 surveys were conducted in more than 80 countries. Data were collected in a way that made it impossible to identify individual respondents. The present study used the World Values Survey data. Question Q181 asked whether taking a bribe in the course of one's duties would always be justified, never be justified, or sometimes be justified. The responses were on a scale of 1–10, where 1 = never justifiable and 10 = always justifiable.

Findings

The findings are presented below.

Overall

The overall results are presented in Table 10.1. If one compares the mean scores by class, no clear pattern emerges. In some cases, the upper class had the highest mean score. In other cases it had the lowest mean score. The same could be said of the upper middle class mean scores. Sometimes they were the highest and sometimes they were the lowest. In many other cases, one of the other classes had the highest or lowest mean score.

In many cases, there were significant differences between groups. Those differences are shown in Table 10.2.

A number of other studies have been conducted on this topic (McGee, 2022a, 2023a; McGee & Benk, 2023v).

Areas for Future Research¹

There are many areas and topics that would benefit from further research. The present paper merely reports some facts. It would be interesting to know why the respondents answered the way they did. One weakness of the World Values Survey is that the interviewers did not ask the respondents why they answered the way they did, which is understandable, given the fact that they had to answer hundreds of questions. Future studies could address the question of why people responded with certain answers but not others.

Reasons for the replies could be investigated for each demographic variable. For example:

- Why were female views different from male views in some countries but not in others? (McGee & Benk, 2023b, m)
- Why do older people tend to be more strongly opposed to bribery in some countries, but not in others? Why do younger people sometimes, but not always, show stronger/weaker opposition to bribery than older people? (McGee & Benk, 2023f, g)
- One might perform the same kind of analysis for the other demographic variables. Education level (McGee & Benk, 2023d, j) and income level (McGee &

¹Similar suggestions are given in other chapters of this book. If you decide to conduct research on any of these topics, please send us the results so we can cite them in our own future research.

Table 10.1 Overall findings

Country	Upper class (I)			Upper middle class (II)			Lower middle class (III)			Working class (IV)			Lower class (V)		
	n	Mean	SD	n	Mean	SD	n	Mean	SD	n	Mean	SD	n	Mean	SD
Andorra	13	1.38	0.768	208	1.21	0.755	478	1.33	1.215	277	1.26	0.859	16	2.13	1.746
Argentina	1	6.00	–	131	2.05	1.849	504	1.77	1.611	270	1.89	1.733	84	2.12	2.159
Australia	21	2.05	2.061	613	1.41	1.153	582	1.45	1.332	481	1.43	1.353	57	1.49	1.501
Bangladesh	6	1.50	0.548	37	1.73	1.170	546	1.65	1.101	490	1.57	1.066	121	1.53	0.984
Bolivia	22	2.73	2.529	375	1.91	1.776	917	1.96	1.889	437	2.18	2.137	202	2.30	2.246
Brazil	6	4.83	3.710	25	2.08	2.253	534	1.40	1.376	529	1.57	1.719	561	1.58	1.713
Chile	25	1.76	1.393	44	3.66	2.342	424	2.32	2.087	374	2.07	1.936	110	2.48	2.426
China	6	2.83	3.601	73	1.47	1.144	1283	1.67	1.602	1068	1.57	1.419	562	1.151	1.517
Colombia	21	2.52	2.839	102	1.55	1.398	723	1.96	2.114	335	1.63	1.614	339	1.97	2.265
Cyprus	8	1.50	1.414	246	1.88	1.845	322	1.47	1.374	264	1.38	1.202	36	1.56	1.275
Ecuador	12	4.08	4.055	259	2.20	2.333	544	2.27	2.324	167	2.14	2.453	180	2.66	2.819
Egypt	–	–	–	109	1.06	0.329	474	1.21	0.745	349	1.10	0.427	261	1.28	0.828
Ethiopia	27	1.85	2.349	235	1.56	2.055	464	1.37	1.655	218	1.58	2.038	273	1.53	2.090
Germany	21	1.29	0.902	549	1.27	0.660	625	1.34	1.024	257	1.39	1.066	28	1.43	1.289
Greece	5	2.00	2.236	140	1.47	1.160	426	1.46	1.279	466	1.33	0.969	122	1.25	0.865
Guatemala	20	2.30	1.976	392	2.67	2.600	623	2.10	2.063	–	–	–	136	2.16	2.098
Hong Kong	17	3.00	2.550	436	2.18	1.817	936	2.04	1.791	465	1.81	1.630	209	1.90	1.804
Indonesia	56	2.11	2.440	367	1.87	1.909	1120	1.75	1.733	765	2.00	2.141	814	2.13	2.259
Iran	6	1.17	0.408	222	1.65	1.634	664	1.42	1.202	385	1.55	1.452	198	1.49	1.340
Iraq	56	2.38	2.261	39	1.97	1.724	448	2.83	2.265	546	2.70	2.387	111	2.03	1.890
Japan	20	2.35	2.834	202	1.45	1.184	564	1.34	0.941	350	1.38	1.126	126	1.39	1.058
Jordan	10	1.10	0.316	154	1.41	1.307	480	1.45	1.290	285	1.46	1.405	267	1.45	1.420
Kazakhstan	45	2.09	1.905	388	2.14	2.043	314	2.67	2.692	346	2.15	1.916	18	2.44	2.727
Kyrgyzstan	110	1.77	1.885	388	1.55	1.641	232	1.71	1.897	360	1.85	2.147	43	2.65	2.943

Lebanon	12	2.92	2.065	356	2.78	2.210	511	2.66	1.976	272	2.45	1.674	49	2.57	1.443
Macau	5	2.80	1.789	265	2.34	1.785	553	2.25	1.789	135	2.80	2.288	56	2.73	1.977
Malaysia	25	3.92	2.397	329	3.00	2.606	544	3.04	2.518	320	2.99	2.550	95	3.71	2.752
Mexico	23	3.48	2.810	334	2.74	2.486	744	2.53	2.264	358	2.67	2.498	245	2.76	2.623
Myanmar	22	1.91	1.998	295	1.61	1.383	311	1.65	1.508	550	1.79	1.694	22	2.41	2.823
New Zealand	11	1.45	0.934	308	1.19	0.600	288	1.43	1.169	253	1.43	1.182	27	1.41	1.738
Nicaragua	34	2.74	3.213	55	2.65	2.770	454	1.98	2.220	329	2.15	2.408	328	2.18	2.348
Nigeria	32	1.44	0.914	142	1.53	1.259	331	1.73	1.757	197	1.63	1.432	510	1.81	1.698
Pakistan	50	1.88	1.662	269	1.80	1.892	565	1.71	1.825	764	1.53	1.393	245	1.84	1.821
Peru	9	1.33	0.707	223	1.51	1.378	562	1.68	1.555	412	1.78	1.703	146	2.03	2.154
Philippines	33	5.18	3.495	225	4.22	2.791	512	4.20	3.031	170	4.16	2.984	259	4.17	2.909
Puerto Rico	36	2.36	2.532	228	1.63	1.638	507	1.27	1.101	197	1.21	1.158	138	1.32	1.301
Romania	39	1.72	1.986	296	1.60	1.600	290	1.53	1.523	427	1.55	1.611	81	1.89	1.904
Russia	21	3.14	2.516	318	2.62	2.324	564	2.42	2.161	610	2.33	2.199	107	2.19	1.982
Serbia	11	3.45	3.503	203	2.93	3.277	365	2.53	2.822	297	3.62	3.744	66	2.11	1.939
South Korea	3	1.67	0.557	189	2.39	1.576	927	2.20	1.524	17	2.71	2.339	109	2.05	1.257
Taiwan	8	1.38	0.744	304	1.49	1.224	391	1.60	1.271	435	1.55	1.264	71	1.80	1.470
Tajikistan	31	2.06	1.931	393	2.16	1.295	512	2.30	1.090	220	2.35	1.352	44	2.25	1.819
Thailand	5	1.00	0.000	243	1.58	1.416	763	1.87	1.509	362	1.66	1.439	112	1.86	1.760
Tunisia	19	2.37	2.499	270	1.83	1.701	510	1.73	1.635	247	1.49	1.343	153	1.92	2.140
Turkey	25	1.48	1.194	681	1.77	1.782	775	1.64	1.628	672	1.52	1.449	174	1.61	1.594
United States	34	2.94	2.662	757	1.57	1.278	954	1.78	1.554	604	1.76	1.667	181	2.36	2.347
Vietnam	5	3.00	2.121	263	3.15	2.143	202	2.93	2.229	703	2.75	1.939	27	4.07	3.507
Zimbabwe	37	1.54	1.592	163	1.94	2.339	354	1.79	2.151	249	1.94	2.306	399	2.06	2.480

Table 10.2 Summary of significant differences

Country	<i>P</i> value	Significant differences in mean scores ^a	Country	<i>P</i> value	Significant differences in mean scores ^a
Andorra	0.015	V – II, III, IV	South Korea	0.201	–
Argentina	0.032	V – III, IV; II – III	Kyrgyzstan	0.007	V – II, III
Australia	0.272	–	Lebanon	0.326	–
Bangladesh	0.628	–	Macau	0.019	III – IV
Bolivia	0.024	V – II, III	Malaysia	0.058	–
Brazil	0.000	I – II, III, IV, V	Mexico	0.254	–
Myanmar	0.122	–	New Zealand	0.025	II –III, IV
Chile	0.000	II – I, III, IV, V	Nicaragua	0.144	–
China	0.050	I – II, IV, V; III – V	Nigeria	0.280	–
Taiwan	0.389	–	Pakistan	0.035	IV– II, V
Colombia	0.019	I – II; IV– II, III, V	Peru	0.035	II – IV
Cyprus	0.002	II – III, IV	Philippines	0.460	–
Ecuador	0.023	I – II, III, IV; IV– V	Puerto Rico	0.000	I – II, III, IV; II –III, IV
Ethiopia	0.460	–	Romania	0.448	–
Germany	0.471	–	Russia	1.133	–
Greece	0.127	–	Serbia	0.000	IV– II, III, V
Guatemala	0.002	II –III, V	Vietnam	0.003	IV–V
Hong Kong	0.003	I – III, IV, V; IV– II, III	Zimbabwe	0.438	–
Indonesia	0.001	V – III	Tajikistan	0.321	–
Iran	0.180	–	Thailand	0.028	III – II, IV
Iraq	0.004	V – III, IV	Tunisia	0.033	IV– I, II, V
Japan	0.002	I – II, III, IV, V	Turkey	0.073	–
Kazakhstan	0.013	III – II, IV	Egypt	0.002	V – II, IV
Jordan	0.940	–	United States	0.000	I – II, III, IV; II – III, IV, V; V – III, IV

^aI = upper class, II = upper middle class, III = lower middle class, IV = working class, V = lower class

Benk, 2023e, p) seem to be ripe for investigation. Past studies have found several different patterns to exist for these two variables (Hernandez & McGee, 2012a, b, 2013a, b, c, 2014b, c, d). Why is that?

- Some studies have found that different social classes hold differing views on the ethics of bribery, while other studies have found that social class is not a significant demographic variable (McGee, 2023b; McGee & Benk, 2023c, v). Additional research could determine the reasons for these different outcomes.
- The various religion variables might also be investigated. People of different religious denominations (McGee, 2023a; McGee & Benk, 2023t; McGee et al., 2023a, b, c, d, e, f, g) have similar views in some cases, but different views in

others. The extent of religiosity sometimes makes a difference as well (McGee & Benk, 2023u).

- Several different patterns were found to exist for other variables, such as marital status (McGee & Benk, 2023r) and confidence in the government (McGee & Benk, 2023h) and other government institutions (McGee & Benk, 2023i, q). Sometimes people on the left side of the political spectrum had different views than those on the right (McGee & Benk, 2023s), but in other studies, their views were similar. Why is that?
- Sometimes employment status is a significant demographic variable and sometimes it isn't (McGee, 2022a; McGee & Benk, 2023k). Sometimes, the views of government employees differ from those of workers in the private or nonprofit sector and sometimes they don't (McGee, 2022a; McGee & Benk, 2023w). So far, we have been unable to find any studies that explain the possible reasons for these different outcomes.
- A few studies have examined the relationship between ethnicity and attitudes toward bribery (McGee, 2023a; McGee & Benk, 2023l). These studies are mostly country specific, which may account for why ethnicity is sometimes a significant variable and other times not. More research could be done in this area.
- Some studies have found that there is a correlation between happiness (McGee, 2023b; McGee & Benk, 2023n) or health (McGee, 2023a; McGee & Benk, 2023o) and attitude toward bribery, but the results are not consistent, and so far no reasons have been given for the results found. More research is needed to explain the reasons for the different relationships that have been found.
- A few studies have found that people who live in large cities view bribery differently than people who live in small cities, but such is not always the case (McGee & Benk, 2023x; McGee & Guadron, 2023). More research is needed to uncover the reasons why there are differences in some cases but not others.
- There are many studies about corruption and bribery but fewer studies on how governments are dealing with it and the methods they use to curb it. More research could be done in this area (McGee & Pardisi, 2023).
- Most studies begin with the premise that all bribery is bad all the time. There are exceptions of course, but not many studies discuss whether certain kinds of bribery are worse than others. More research could be done on this topic (McGee & Petrides, 2023a).
- Voter bribery is another good research topic. Although some studies have been done on it, more research is needed (McGee & Petrides, 2023b).
- There is a certain risk associated with both giving and receiving a bribe, but not many studies have examined this issue. Thus, more research could be fruitful (McGee & Petrides, 2023c).
- Several studies have been done on the prevalence of bribery, but there is room for more research on this topic (McGee & Zhou, 2023).
- For longitudinal studies (McGee, 2022a; Hernandez & McGee, 2013a, 2014a), why have the views on certain issues such as bribery changed over time? This is a question that has been unanswered, for the most part. The reasons for

demographic changes probably differ by country, so there is room to conduct many different country studies to examine this issue.

- As of this writing, the most current wave of the World Values Surveys is Wave 7 (Haerpfer et al., 2020). Scholars could replicate the present study with fresh data when future waves are released.
- Pick a bribery fact situation and apply the principles outlined in the Rothbard-Block theory of bribery (McGee, 2023c). What result do you get?
- Pick a bribery fact situation and apply the principles outlined in the helping-hand and greedy-hand theory (McGee & Block, 2023). What result do you get?

Concluding Comments

The results of this study may be summarized as follows:

- Different social classes sometimes have significantly different views on the acceptability of receiving a bribe.
- Social class is a significant demographic variable.
- No clear pattern emerged regarding which social class was most opposed or least opposed to bribery.

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Chapter 11

Education Level and Attitudes Toward Bribery



Robert W. McGee and Serkan Benk

Introduction

The present study is part of a much larger study that examines the ethics of bribery and tax evasion. The bribery studies consist (so far) of two books (McGee & Benk, 2023; McGee & Benk, 2023x) and many articles and book chapters. Summaries of 28 studies (McGee, 2022a), 24 studies (McGee, 2023a), 44 studies (McGee, 2022b), and 80+ studies (McGee, 2022c) are also available.

The tax evasion studies started in 1994 (McGee, 1994) and picked up speed in 1998 when the first book in the tax evasion series was published (McGee, 1998). The second book in the series was published in 2012 (McGee, 2012a). Two more books were recently added to the tax evasion collection (McGee & Shopovski, 2023a, b). Many articles and book chapters on the ethics of tax evasion have been published over the years. Summaries of many of them are available. There are summaries of 49 studies that used a survey template that usually consisted of 18 statements starting with the phrase, “Tax evasion is ethical if ...” (McGee, 2012b). Another study summarized 23 studies that used World Values Survey data (McGee, 2012c). Other studies summarize 3 studies (McGee, 2012d), 21 studies (McGee, 2022d), 35 studies (McGee, 2022e), 60+ surveys (McGee, 2022f), 70+ theoretical and empirical studies (McGee, 2022g), 100+ studies (McGee, 2022h), 80+ studies (McGee, 2022i), 34+ studies (McGee, 2022j), and 44+ studies (McGee, 2022k).

Many articles have been written about bribery. Most of them take a legal approach to the subject. A few of them examine the economic aspects of bribery (Trautman, 2017; Trautman & Altenbaumer-Price, 2011, 2013a, b; Trautman & Kimbell, 2018).

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Far fewer studies view bribery from a philosophical or ethical perspective, perhaps because those authors merely assume that all bribery is unethical all the time. There are a few exceptions (Block, 2018; Dominiak & Block, 2017; Rothbard, 1998, 2021a, b). The Rothbard-Block theory of bribery (McGee, 2023c) is worth exploring, as well as the helping hand-greedy hand theory (McGee & Block, 2023), both of which are discussed elsewhere in this book.

Some recent studies have addressed various practical issues. Akdemir and Yeşilyurt (2023) describe the corruption in the latter stages of the Ottoman Empire. They believe that the corruption was one factor that led to the decline and fall of the empire. Dikmen and Çiçek (2023) discuss the rise in corruption and bribery that took place as a result of the Covid-19 pandemic, with emphasis in the public procurement healthcare sector. Bîzoi and Bîzoi (2023) also discuss corruption and bribery in the healthcare sector that resulted from the Covid pandemic, with emphasis on the former socialist countries of Eastern and Central Europe. Batrancea et al. (2023) discussed some ways to uncover bribery and the methods people use to avoid being detected. They conclude that bribery is detrimental to economic growth and development.

This chapter will not delve into the ethical aspects of bribery. There are other chapters in this book that do that (McGee, 2023c; McGee & Block, 2023). The purpose of this chapter is to report the findings of a small part of a large survey that was distributed to more than 140,000 people in more than 80 countries.

Methodology

The World Values Survey (WVS) is an internationally organized research effort by many social scientists in many countries, the goal of which is to gather data on a wide range of economic, social, political, religious, and cultural values. The first survey was conducted in 1981. New surveys are conducted about every 5 years. The current survey data [Wave 7] were collected between 2017 and 2021 (Haerpfer et al., 2020). The survey instrument included hundreds of questions on a wide range of issues. Data were collected in face-to-face interviews in respondents' homes, either by paper questionnaire or by CAPI (computer-assisted personal interview). Telephone interviews were conducted for remote areas. The sample size for each country was generally at least 1200. In Wave 7, more than 135,000 surveys were conducted in more than 80 countries. Data were collected in a way that made it impossible to identify individual respondents. The present study used the World Values Survey data. Question Q181 asked whether taking a bribe in the course of

one's duties would always be justified, never be justified, or sometimes be justified. The responses were on a scale of 1 to 10, where 1 = never justifiable and 10 = always justifiable.

Findings

The findings are presented below.

Overall

Table 11.1 presents the overall findings. In some cases, education level was a significant demographic variable. In other cases, it was not.

A number of other studies have been conducted on this topic (McGee, 2022a, 2023a; McGee & Benk, 2023i).

Areas for Future Research¹

There are many areas and topics that would benefit from further research. The present paper merely reports some facts. It would be interesting to know why the respondents answered the way they did. One weakness of the World Values Surveys is that the interviewers did not ask the respondents why they answered the way they did, which is understandable, given the fact that they had to answer hundreds of questions. Future studies could address the question of why people responded with certain answers but not others.

Reasons for the replies could be investigated for each demographic variable. For example:

- Why were female views different from male views in some countries but not in others (McGee & Benk, 2023a, 1)?
- Why do older people tend to be more strongly opposed to bribery in some countries, but not in others? Why do younger people sometimes, but not always, show

¹Similar suggestions are given in other chapters of this book. If you decide to conduct research on any of these topics, please send us the results so we can cite them in our own future research.

Table 11.1 Overall findings

Country	Primary (I)			Secondary (II)			Post-secondary (III)			Tertiary (IV)			P value	Significant differences in mean scores ^a
	n	Mean	SD	n	Mean	SD	n	Mean	SD	n	Mean	SD		
Andorra	138	1.32	1.107	344	1.28	0.799	251	1.35	1.301	267	1.30	1.093	0.860	-
Argentina	210	2.14	2.061	628	1.85	1.655	86	1.57	1.484	66	1.71	1.557	0.038	I - III
Australia	33	1.67	1.995	494	1.36	1.243	422	1.43	1.248	781	1.47	1.289	0.317	-
Bangladesh	557	1.65	1.133	533	1.56	1.022	13	1.62	1.044	96	1.64	1.027	0.506	-
Bolivia	453	2.22	2.047	855	2.16	2.062	205	1.93	1.945	514	1.75	1.719	0.000	IV - I, II
Brazil	391	1.55	1.835	1042	1.65	1.748	-	-	-	269	1.32	1.055	0.015	II - IV
Chile	40	2.78	2.787	529	2.12	1.918	275	2.22	1.983	137	2.91	2.546	0.000	IV - II, III
China	714	1.64	1.552	1608	1.51	1.374	-	-	-	668	1.74	1.742	0.004	II - IV
Colombia	330	2.16	2.335	639	1.96	2.189	291	1.76	1.788	238	1.42	1.232	0.000	IV - I, II
Cyprus	140	1.29	0.771	270	1.34	1.112	124	1.57	1.624	427	1.70	1.669	0.001	IV - I, II
Ecuador	270	2.36	2.407	513	2.42	2.554	205	2.26	2.483	196	1.99	2.107	0.205	-
Egypt	378	1.20	0.748	544	1.22	0.713	82	1.12	0.455	189	1.04	0.270	0.012	IV - I, II
Ethiopia	597	1.75	2.414	389	1.23	1.232	143	1.24	1.176	89	1.25	1.351	0.000	I - II, III
Germany	24	1.08	0.408	856	1.36	1.006	227	1.33	0.775	414	1.28	0.846	0.320	-
Greece	279	1.22	0.847	534	1.44	1.202	93	1.28	0.993	286	1.44	1.143	0.024	I - II
Hong Kong	199	1.46	1.140	856	1.98	1.779	261	2.06	1.792	753	2.17	1.864	0.000	I - II, III, IV
Indonesia	1145	2.25	2.346	1723	1.79	1.824	81	1.70	1.735	239	1.49	1.411	0.000	I - II, IV
Iran	216	1.63	1.617	225	1.52	1.414	659	1.55	1.407	393	1.33	1.093	0.028	I - IV
Iraq	389	2.58	2.279	435	2.98	2.394	158	2.69	2.340	215	2.08	1.906	0.000	IV - I, II, III
Japan	14	1.93	2.556	535	1.39	1.138	366	1.30	0.812	396	1.46	1.202	0.066	-
Jordan	183	1.62	1.663	689	1.41	1.319	121	1.32	0.906	203	1.44	1.305	0.219	-
Kazakhstan	24	2.50	2.485	322	2.22	2.076	354	2.45	2.405	484	2.11	2.054	0.135	-
Kyrgyzstan	4	1.000	0.000	528	1.92	2.157	299	1.59	1.665	335	1.61	1.818	0.036	II - III, IV
Lebanon	159	2.48	1.479	539	2.60	1.963	112	2.84	2.260	390	2.72	2.060	0.364	-
Macau	129	2.52	2.028	409	2.35	1.858	67	2.58	2.001	388	2.23	1.751	0.282	-

Malaysia	79	3.62	2.662	607	3.23	2.690	428	2.98	2.471	199	2.63	2.279	0.006	IV – I, II
Mexico	475	2.62	2.417	540	2.66	2.439	543	2.65	2.426	151	2.62	2.329	0.993	–
Myanmar	404	1.91	1.693	598	1.66	1.626	76	1.70	1.649	120	1.43	1.074	0.015	I – IV
New Zealand	22	1.59	1.943	298	1.24	0.796	391	1.42	1.258	289	1.30	0.848	0.079	–
Nicaragua	363	2.09	2.330	569	2.33	2.539	29	1.69	1.538	238	1.78	2.032	0.015	II – IV
Nigeria	352	1.69	1.585	643	1.72	1.512	117	1.74	1.989	114	1.72	1.782	0.993	–
Pakistan	813	1.66	1.634	678	1.64	1.621	256	1.81	1.961	187	1.49	1.442	0.235	–
Peru	214	1.87	1.974	555	1.71	1.574	424	1.76	1.722	186	1.45	1.217	0.066	–
Philippines	401	4.30	2.963	525	4.29	2.954	156	4.53	3.076	118	3.21	2.726	0.001	IV – I, II, III
Puerto Rico	72	1.24	0.986	326	1.46	1.630	247	1.29	1.038	468	1.37	1.310	0.372	–
Romania	127	1.92	2.177	763	1.60	1.649	173	1.49	1.341	115	1.29	1.015	0.019	IV – I
Russia	34	2.06	2.117	458	2.22	2.134	672	2.41	2.181	690	2.59	2.227	0.037	II – IV
Serbia	18	2.89	3.160	133	3.44	3.558	420	3.01	3.336	403	3.29	3.471	0.506	–
South Korea	50	2.32	1.609	607	2.26	1.555	192	2.36	1.543	396	2.08	1.450	0.126	–
Taiwan	150	1.70	1.394	422	1.56	1.307	160	1.48	1.176	470	1.58	1.239	0.497	–
Tajikistan	22	2.41	1.098	604	2.20	1.151	217	2.50	1.368	346	2.16	1.264	0.007	III – II, IV
Thailand	750	1.77	1.486	496	1.85	1.586	64	1.80	1.545	157	1.45	1.168	0.034	II – IV
Tunisia	422	1.75	1.797	514	1.84	1.748	146	1.55	1.324	107	1.49	1.423	0.120	–
Turkey	274	1.81	1.824	874	1.62	1.575	254	1.71	1.780	987	1.61	1.602	0.297	–
United States	11	4.55	2.544	655	1.96	1.949	438	1.81	1.624	1050	1.58	1.251	0.000	I – II, III, IV; IV – II, III
Vietnam	101	3.36	2.524	774	2.77	1.950	162	3.10	2.337	163	3.00	2.152	0.022	I – II
Zimbabwe	253	1.98	2.540	778	1.86	2.217	133	2.19	2.453	48	1.75	1.792	0.421	–

^aI, primary; II, secondary; III, post-secondary; IV, tertiary

stronger/weaker opposition to bribery than older people (McGee & Benk, 2023e, f)?

- One might perform the same kind of analysis for the other demographic variables. Education level (McGee & Benk, 2023c, i) and income level (McGee & Benk, 2023d, o) seem to be ripe for investigation. Past studies have found several different patterns to exist for these two variables (Hernandez & McGee, 2012a, b, 2013a, b, c, 2014a, b, c). Why is that?
- Some studies have found that different social classes hold differing views on the ethics of bribery, while other studies have found that social class is not a significant demographic variable (McGee, 2023b; McGee & Benk, 2023b, u). Additional research could determine the reasons for these different outcomes.
- The various religion variables might also be investigated. People of different religious denominations (McGee, 2023b; McGee & Benk, 2023s; McGee et al., 2023a, b, c, d, e, f, g) have similar views in some cases, but different views in others. The extent of religiosity sometimes makes a difference as well (McGee & Benk, 2023t).
- Several different patterns were found to exist for other variables, such as marital status (McGee & Benk, 2023q), confidence in government (McGee & Benk, 2023g), and other governmental institutions (McGee & Benk, 2023h, p). Sometimes people on the left side of the political spectrum had different views than those on the right side of the spectrum (McGee & Benk, 2023r), but in other studies, their views were similar. Why is that?
- Sometimes employment status is a significant demographic variable and sometimes it isn't (McGee, 2022a; McGee & Benk, 2023j). Sometimes, the views of government employees differ from those of workers in the private or nonprofit sector, and sometimes they don't (McGee, 2022a; McGee & Benk, 2023v). So far, we have been unable to find any studies that explain the possible reasons for these different outcomes.
- A few studies have examined the relationship between ethnicity and attitudes toward bribery (McGee, 2023b; McGee & Benk, 2023k). These studies are mostly country specific, which may account for why ethnicity is sometimes a significant variable and other times not. More research could be done in this area.
- Some studies have found that there is a correlation between happiness (McGee, 2023b; McGee & Benk, 2023m) or health (McGee, 2023b; McGee & Benk, 2023n) and attitude toward bribery, but the results are not consistent, and so far no reasons have been given for the results found. More research is needed to explain the reasons for the different relationships that have been found.
- A few studies have found that people who live in large cities view bribery differently than people who live in small cities, but such is not always the case (McGee & Benk, 2023w; McGee & Guadron, 2023). More research is needed to uncover the reasons why there are differences in some cases but not others.
- There are many studies about corruption and bribery, but fewer studies on how governments are dealing with it and the methods they use to curb it. More research could be done in this area (McGee & Pardisi, 2023).

- Most studies begin with the premise that all bribery is bad all the time. There are exceptions of course, but not many studies discuss whether certain kinds of bribery are worse than others. More research could be done on this topic (McGee & Petrides, 2023a).
- Voter bribery is another good research topic. Although some studies have been done on it, more research is needed (McGee & Petrides, 2023b).
- There is a certain risk associated with both giving and receiving a bribe, but not many studies have examined this issue. Thus, more research could be fruitful (McGee & Petrides, 2023c).
- Several studies have been done on the prevalence of bribery, but there is room for more research on this topic (McGee & Zhou, 2023).
- For longitudinal studies (McGee, 2022a; Hernandez & McGee, 2013c, 2014d), why have the views on certain issues such as bribery changed over time? This is a question that has been unanswered, for the most part. The reasons for demographic changes probably differ by country, so there is room to conduct many different country studies to examine this issue.
- As of this writing, the most current wave of the World Values Surveys is Wave 7 (Haerpfer et al., 2020). Scholars could replicate the present study with fresh data when future waves are released.
- Pick a bribery fact situation and apply the principles outlined in the Rothbard-Block theory of bribery (McGee, 2023c). What result do you get?
- Pick a bribery fact situation and apply the principles outlined in the helping hand-greedy hand theory (McGee & Block, 2023). What result do you get?

Concluding Comments

The findings might be summarized as follows:

- In some cases, education level was a significant demographic variable. In other cases, it was not.
- The correlation between education level and attitude toward the acceptability of bribery was not clear. Several different patterns were found.

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Chapter 12

Income Level and Attitudes Toward Bribery



Robert W. McGee and Serkan Benk

Introduction

The present study is part of a much larger study that examines the ethics of bribery and tax evasion. The bribery studies consist (so far) of two books (McGee & Benk, 2023; McGee & Benk, 2023x) and many articles and book chapters. Summaries of 28 studies (McGee, 2022a), 24 studies (McGee, 2023a), 44 studies (McGee, 2022b), and 80+ studies (McGee, 2022c) are also available.

The tax evasion studies started in 1994 (McGee, 1994) and picked up speed in 1998 when the first book in the tax evasion series was published (McGee, 1998). The second book in the series was published in 2012 (McGee, 2012a). Two more books were recently added to the tax evasion collection (McGee & Shopovski, 2023a, b). Many articles and book chapters on the ethics of tax evasion have been published over the years. Summaries of many of them are available. There are summaries of 49 studies that used a survey template that usually consisted of 18 statements starting with the phrase, “Tax evasion is ethical if ...” (McGee, 2012b). Another study summarized 23 studies that used World Values Survey data (McGee, 2012c). Other studies summarize 3 studies (McGee, 2012d), 21 studies (McGee, 2022d), 35 studies (McGee, 2022e), 60+ surveys (McGee, 2022f), 70+ theoretical and empirical studies (McGee, 2022g), 100+ studies (McGee, 2022h), 80+ studies (McGee, 2022i), 34+ studies (McGee, 2022j), and 44+ studies (McGee, 2022k).

Many articles have been written about bribery. Most of them take a legal approach to the subject. A few of them examine the economic aspects of bribery (Trautman, 2017; Trautman & Altenbaumer-Price, 2011, 2013a, b; Trautman & Kimbell, 2018).

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Far fewer studies view bribery from a philosophical or ethical perspective, perhaps because those authors merely assume that all bribery is unethical all the time. There are a few exceptions (Block, 2018; Dominiak & Block, 2017; Rothbard, 1998, 2021a, b). The Rothbard-Block theory of bribery (McGee, 2023c) is worth exploring, as well as the helping hand-greedy hand theory (McGee & Block, 2023), both of which are discussed elsewhere in this book.

Some recent studies have addressed various practical issues. Akdemir and Yeşilyurt (2023) discuss how corruption and bribery were rampant in the finance sector of the Ottoman Empire, especially in the nineteenth century, and how it was one of the factors that led to the decline and fall of that empire. Dikmen and Çiçek (2023) cite the Covid-19 pandemic as the cause of the rapid increase in bribery and other forms of corruption in the public procurement sector of the healthcare industry. Bîzoi and Bîzoi (2023) also discuss this increased corruption in the healthcare sector, with emphasis on the effect it has had on the former socialist countries of Central and Eastern Europe. Batrancea et al. (2023) discuss how bribery adversely affects the image of governmental institutions as well as economic development. They also discuss methods to discover bribery and how individuals can avoid being discovered.

This chapter will not delve into the ethical aspects of bribery. There are other chapters in this book that do that (McGee, 2023c; McGee & Block, 2023). The purpose of this chapter is to report the findings of a small part of a large survey that was distributed to more than 140,000 people in more than 80 countries.

Methodology

The World Values Survey (WVS) is an internationally organized research effort by many social scientists in many countries, the goal of which is to gather data on a wide range of economic, social, political, religious, and cultural values. The first survey was conducted in 1981. New surveys are conducted about every 5 years. The current survey data [Wave 7] were collected between 2017 and 2021 (Haerpfer et al., 2020). The survey instrument included hundreds of questions on a wide range of issues. Data were collected in face-to-face interviews in respondents' homes, either by paper questionnaire or by CAPI (computer-assisted personal interview). Telephone interviews were conducted for remote areas. The sample size for each country was generally at least 1200. In Wave 7, more than 135,000 surveys were conducted in more than 80 countries. Data were collected in a way that made it impossible to identify individual respondents. The present study used the World Values Survey data. Question Q181 asked whether taking a bribe in the course of one's duties would always be justified, never be justified, or sometimes be justified. The responses were on a scale of 1 to 10, where 1 = never justifiable and 10 = always justifiable.

Findings

The findings are presented below.

Overall

The overall findings are presented in Table 12.1. Income level was sometimes a significant demographic variable.

A number of other studies have been conducted on this topic (McGee, 2022a, 2023a; McGee & Benk, 2023o).

Areas for Future Research¹

There are many areas and topics that would benefit from further research. The present paper merely reports some facts. It would be interesting to know why the respondents answered the way they did. One weakness of the World Values Surveys is that the interviewers did not ask the respondents why they answered the way they did, which is understandable, given the fact that they had to answer hundreds of questions. Future studies could address the question of why people responded with certain answers but not others.

Reasons for the replies could be investigated for each demographic variable. For example:

- Why were female views different from male views in some countries but not in others (McGee & Benk, 2023a, l)?
- Why do older people tend to be more strongly opposed to bribery in some countries, but not in others? Why do younger people sometimes, but not always, show stronger/weaker opposition to bribery than older people (McGee & Benk, 2023e, f)?
- One might perform the same kind of analysis for the other demographic variables. Education level (McGee & Benk, 2023c, i) and income level (McGee & Benk, 2023d, o) seem to be ripe for investigation. Past studies have found several different patterns to exist for these two variables (Hernandez & McGee, 2012a, b, 2013a, b, c, 2014b, c, d). Why is that?
- Some studies have found that different social classes hold differing views on the ethics of bribery, while other studies have found that social class is not a

¹Similar suggestions are given in other chapters of this book. If you decide to conduct research on any of these topics, please send us the results so we can cite them in our own future research.

Table 12.1 Overall findings

Country	Low (I)			Medium (II)			High (III)			P value	Significant differences in mean scores ^a
	n	Mean	SD	n	Mean	SD	n	Mean	SD		
Andorra	131	1.24	0.755	658	1.32	1.096	92	1.39	1.213	0.585	–
Argentina	150	2.01	1.874	728	1.88	1.725	65	1.66	1.623	0.403	–
Australia	402	1.41	1.428	1134	1.45	1.233	200	1.44	1.384	0.864	–
Bangladesh	206	1.58	1.051	786	1.66	1.140	208	1.46	0.803	0.055	–
Bolivia	431	2.12	2.092	1318	1.98	1.887	236	2.31	2.299	0.052	–
Brazil	656	1.52	1.702	866	1.60	1.603	94	1.94	2.247	0.075	–
Chile	211	2.04	2.038	696	2.30	2.052	51	2.92	2.497	0.021	I – III
China	1105	1.53	1.489	1810	1.63	1.528	80	1.88	1.918	0.064	–
Colombia	577	1.82	2.024	767	1.89	2.004	176	1.94	2.137	0.715	–
Cyprus	143	1.29	0.903	708	1.53	1.451	81	2.10	2.119	0.000	I – II, III; II – III
Ecuador	326	2.55	2.782	710	2.20	2.246	143	2.34	2.251	0.098	–
Egypt	168	1.40	0.980	923	1.14	0.603	17	1.00	0.000	0.000	I – II, III
Ethiopia	395	1.69	2.320	733	1.36	1.619	95	1.65	2.148	0.015	I – II
Germany	245	1.30	0.886	1135	1.33	0.897	93	1.29	1.069	0.818	–
Greece	330	1.25	0.868	769	1.46	1.231	45	1.24	0.570	0.012	I – II
Guatemala	118	2.60	2.563	744	2.18	2.087	271	2.52	2.610	0.036	II – III
Hong Kong	503	1.71	1.493	1480	2.06	1.771	81	3.07	2.738	0.000	I – II, III; II – III
Indonesia	1259	2.07	2.278	1645	1.77	1.660	280	2.20	2520	0.000	II – I, III
Iran	620	1.48	1.381	763	1.49	1.279	95	1.74	1.964	0.222	–
Iraq	358	2.65	2.360	747	2.70	2.275	95	2.21	2.057	0.145	–
Japan	571	1.40	1.223	434	1.37	0.928	184	1.45	1.245	0.722	–
Jordan	474	1.39	1.314	671	1.46	1.313	45	1.76	1.956	1.183	–
Kazakhstan	117	1.91	1.976	945	2.28	2.130	125	2.34	2.685	0.202	–
Kyrgyzstan	224	1.94	2.244	790	1.67	1.804	136	1.78	2.072	0.185	–
Lebanon	193	2.03	1.596	837	2.69	1.880	170	3.12	2.540	0.000	I – II, III; II – III
Macau	150	2.57	2.169	824	2.31	1.816	38	2.97	1.983	0.044	II – III
Malaysia	426	3.47	2.747	751	2.96	2.481	136	2.56	2.299	0.000	I – II, III
Mexico	705	2.46	2.422	819	2.68	2.260	171	3.06	2.856	0.009	I – III
Myanmar	322	1.62	1.455	773	1.76	1.692	105	1.71	1.453	0.429	–
New Zealand	260	1.32	1.130	365	1.33	0.950	308	1.29	0.850	0.878	–
Nicaragua	388	2.09	2.449	669	2.09	2.259	143	2.49	2.624	0.161	–
Nigeria	429	1.65	1.533	713	1.76	1.639	82	1.70	1.844	0.530	–
Pakistan	643	1.26	0.859	1033	1.68	1.530	155	2.94	3.242	0.000	I – II, III; II – III
Peru	313	1.81	1.916	941	1.69	1.563	112	1.72	1.561	0.539	–
Philippines	394	4.31	3.068	725	4.11	2.891	81	4.70	3.120	0.180	–

(continued)

Table 12.1 (continued)

Country	Low (I)			Medium (II)			High (III)			P value	Significant differences in mean scores ^a
	n	Mean	SD	n	Mean	SD	n	Mean	SD		
Puerto Rico	233	1.36	1.473	710	1.29	1.130	153	1.71	1.853	0.002	III – I, II
Romania	184	1.67	1.826	835	1.62	1.591	135	1.36	1.301	0.164	–
Russia	467	2.15	1.998	1097	2.49	2.235	142	2.89	2.487	0.001	I – II, III
Serbia	249	2.47	2.814	614	3.02	3.281	83	3.71	3.737	0.005	I – III
South Korea	196	1.90	1.103	1028	2.28	1.580	21	2.00	1.789	0.005	I – II
Taiwan	359	1.62	1.350	825	1.55	1.229	39	1.54	1.536	0.676	–
Tajikistan	85	2.36	1.290	986	2.28	1.210	129	2.03	1.620	0.085	–
Thailand	357	1.88	1.607	1016	1.77	1.501	113	1.42	0.989	0.016	III – I, II
Tunisia	356	1.70	1.681	735	1.72	1.645	105	1.99	1.988	0.269	–
Turkey	345	1.40	1.292	1730	1.65	1.559	244	2.06	2.400	0.000	I – II, III; II – III
United States	513	1.80	1.754	1791	1.72	1.463	207	2.15	1.613	0.001	III – I, II
Vietnam	165	2.78	2.349	972	2.92	2.057	63	2.87	1.930	0.713	–
Zimbabwe	618	2.01	2.477	544	1.81	2.087	50	1.92	2.230	0.326	–

^aI, low; II, medium; III, high

significant demographic variable (McGee, 2023b; McGee & Benk, 2023b, u). Additional research could determine the reasons for these different outcomes.

- The various religion variables might also be investigated. People of different religious denominations (McGee, 2023b; McGee & Benk, 2023s; McGee et al., 2023a; McGee et al., 2023b, c, d, e, f, g) have similar views in some cases, but different views in others. The extent of religiosity sometimes makes a difference as well (McGee & Benk, 2023t).
- Several different patterns were found to exist for other variables, such as marital status (McGee & Benk, 2023q), confidence in government (McGee & Benk, 2023g), and other governmental institutions (McGee & Benk, 2023h, p). Sometimes people on the left side of the political spectrum had different views than those on the right side of the spectrum (McGee & Benk, 2023r), but in other studies, their views were similar. Why is that?
- Sometimes employment status is a significant demographic variable, and sometimes it isn't (McGee, 2022a; McGee & Benk, 2023j). Sometimes, the views of government employees differ from those of workers in the private or nonprofit sector, and sometimes they don't (McGee, 2022a; McGee & Benk, 2023v). So far, we have been unable to find any studies that explain the possible reasons for these different outcomes.

- A few studies have examined the relationship between ethnicity and attitudes toward bribery (McGee, 2023b; McGee & Benk, 2023k). These studies are mostly country specific, which may account for why ethnicity is sometimes a significant variable and other times not. More research could be done in this area.
- Some studies have found that there is a correlation between happiness (McGee, 2023b; McGee & Benk, 2023m) or health (McGee, 2023m; McGee & Benk, 2023n) and attitude toward bribery, but the results are not consistent, and so far no reasons have been given for the results found. More research is needed to explain the reasons for the different relationships that have been found.
- A few studies have found that people who live in large cities view bribery differently than people who live in small cities, but such is not always the case (McGee & Benk, 2023w; McGee & Guadron, 2023). More research is needed to uncover the reasons why there are differences in some cases but not others.
- Several studies have been done on the prevalence of bribery, but there is room for more research on this topic (McGee & Zhou, 2023).
- There are many studies about corruption and bribery, but fewer studies on how governments are dealing with it and the methods they use to curb it. More research could be done in this area (McGee & Pardisi, 2023).
- Most studies begin with the premise that all bribery is bad all the time. There are exceptions of course, but not many studies discuss whether certain kinds of bribery are worse than others. More research could be done on this topic (McGee & Petrides, 2023a).
- Voter bribery is another good research topic. Although some studies have been done on it, more research is needed (McGee & Petrides, 2023b).
- There is a certain risk associated with both giving and receiving a bribe, but not many studies have examined this issue. Thus, more research could be fruitful (McGee & Petrides, 2023c).
- For longitudinal studies (McGee, 2022a; Hernandez & McGee, 2013a, 2014a), why have the views on certain issues such as bribery changed over time? This is a question that has been unanswered, for the most part. The reasons for demographic changes probably differ by country, so there is room to conduct many different country studies to examine this issue.
- As of this writing, the most current wave of the World Values Surveys is Wave 7 (Haerpfer et al., 2020). Scholars could replicate the present study with fresh data when future waves are released.
- Pick a bribery fact situation, and apply the principles outlined in the Rothbard-Block theory of bribery (McGee, 2023c). What result do you get?
- Pick a bribery fact situation, and apply the principles outlined in the helping hand-greedy hand theory (McGee & Block, 2023). What result do you get?

Concluding Comments

If one were to summarize the results, one might say that:

- Income level was sometimes a significant demographic variable.
- There was no clear pattern concerning income level and attitude toward accepting a bribe.

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Chapter 13

Age and Attitudes Toward Bribery



Robert W. McGee and Serkan Benk

Introduction

The present study is part of a much larger study that examines the ethics of bribery and tax evasion. The bribery studies consist (so far) of two books (McGee & Benk, 2023; McGee & Benk, 2023a) and many articles and book chapters. Summaries of 28 studies (McGee, 2022a), 24 studies (McGee, 2023a), 44 studies (McGee, 2022b), and 80+ studies (McGee, 2022c) are also available.

The tax evasion studies started in 1994 (McGee, 1994) and picked up speed in 1998 when the first book in the tax evasion series was published (McGee, 1998). The second book in the series was published in 2012 (McGee, 2012a). Two more books were recently added to the tax evasion collection (McGee & Shopovski, 2023a, b). Many articles and book chapters on the ethics of tax evasion have been published over the years. Summaries of many of them are available. There are summaries of 49 studies that used a survey template that usually consisted of 18 statements starting with the phrase, “Tax evasion is ethical if ...” (McGee, 2012b). Another study summarized 23 studies that used World Values Survey data (McGee, 2012c). Other studies summarize 3 studies (McGee, 2012d), 21 studies (McGee, 2022d), 35 studies (McGee, 2022e), 60+ surveys (McGee, 2022f), 70+ theoretical and empirical studies (McGee, 2022g), 100+ studies (McGee, 2022h), 80+ studies (McGee, 2022i), 34+ studies (McGee, 2022j), and 44+ studies (McGee, 2022k).

Many articles have been written about bribery. Most of them take a legal approach to the subject. A few of them examine the economic aspects of bribery (Trautman, 2017; Trautman & Altenbaumer-Price, 2011, 2013a, b; Trautman & Kimbell, 2018).

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Far fewer studies view bribery from a philosophical or ethical perspective, perhaps because those authors merely assume that all bribery is unethical all the time. There are a few exceptions (Block, 2018; Dominiak & Block, 2017; Rothbard, 1998, 2021a, b). The Rothbard-Block theory of bribery (McGee, 2023c) is worth exploring, as well as the helping hand-greedy hand theory (McGee & Block, 2023), both of which are discussed elsewhere in this book.

Some recent studies have addressed various practical issues. Akdemir and Yeşilyurt (2023) discuss the information they uncovered about corruption and bribery in the nineteenth-century Ottoman Empire and speculate that the corruption played a factor in the empire's ultimate decline and fall. Dikmen and Çiçek (2023) discuss the corruption and bribery in the healthcare sector during the Covid-19 pandemic, especially in the public procurement process. Bîzoi and Bîzoi (2023) also discuss this corruption in the healthcare sector, with emphasis on the effect it has had in the former communist countries of Eastern and Central Europe. Batrancea et al. (2023) discuss the adverse effects that bribery has on economic development, investment, and growth and how it chips away at the credibility of governmental institutions.

This chapter will not delve into the ethical aspects of bribery. There are other chapters in this book that do that (McGee, 2023c; McGee & Block, 2023). The purpose of this chapter is to report the findings of a small part of a large survey that was distributed to more than 140,000 people in more than 80 countries.

Methodology

The World Values Survey (WVS) is an internationally organized research effort by many social scientists in many countries, the goal of which is to gather data on a wide range of economic, social, political, religious, and cultural values. The first survey was conducted in 1981. New surveys are conducted about every 5 years. The current survey data [Wave 7] were collected between 2017 and 2021 (Haerpfer et al., 2020). The survey instrument included hundreds of questions on a wide range of issues. Data were collected in face-to-face interviews in respondents' homes, either by paper questionnaire or by CAPI (computer-assisted personal interview). Telephone interviews were conducted for remote areas. The sample size for each country was generally at least 1200. In Wave 7, more than 135,000 surveys were conducted in more than 80 countries. Data were collected in a way that made it impossible to identify individual respondents. The present study used the World Values Survey data. Question Q181 asked whether taking a bribe in the course of one's duties would always be justified, never be justified, or sometimes be justified. The responses were on a scale of 1–10, where 1 = never justifiable and 10 = always justifiable.

Findings

The findings are presented below.

Overall

The overall findings are presented in Table 13.1. Age was a significant demographic variable in slightly less than half of the countries included in the study. In most cases where there was a significant difference in mean scores, the oldest group had the lowest mean score, indicating the strongest opposition to bribe taking. Three exceptions were Indonesia, Iran, and Tajikistan. In those countries, the oldest age group had the highest mean score, meaning the least opposition to bribery. In many cases, the relationship between mean score and age was linear, where the younger the age group, the higher the mean score, indicating lower levels of opposition to bribe taking.

A number of other studies have been conducted on this topic (McGee, 2022a, 2023a; McGee & Benk, 2023g).

Areas for Future Research¹

There are many areas and topics that would benefit from further research. The present paper merely reports some facts. It would be interesting to know why the respondents answered the way they did. One weakness of the World Values Surveys is that the interviewers did not ask the respondents why they answered the way they did, which is understandable, given the fact that they had to answer hundreds of questions. Future studies could address the question of why people responded with certain answers but not others.

Reasons for the replies could be investigated for each demographic variable. For example:

- Why were female views different from male views in some countries but not in others (McGee & Benk, 2023b, m)?
- Why do older people tend to be more strongly opposed to bribery in some countries, but not in others? Why do younger people sometimes, but not always, show stronger/weaker opposition to bribery than older people (McGee & Benk, 2023f, g)?
- One might perform the same kind of analysis for the other demographic variables. Education level (McGee & Benk, 2023d, j) and income level (McGee &

¹Similar suggestions are given in other chapters of this book. If you decide to conduct research on any of these topics, please send us the results so we can cite them in our own future research.

Table 13.1 Overall findings

Country	16-29 (I)		30-39 (II)		40-49 (III)		50+ (IV)		P value	Significant differences in mean scores				
	n	Mean	SD	n	Mean	SD	n	Mean			SD			
Andorra	158	1.45	1.309	204	1.37	1.064	222	1.23	0.909	417	1.26	1.029	0.127	-
Argentina	292	1.92	1.761	189	1.91	1.783	164	1.99	1.850	345	1.76	1.627	0.482	-
Australia	177	1.88	1.642	245	1.69	1.529	265	1.62	1.431	1094	1.27	1.082	0.000	IV - I, II, III
Bangladesh	407	1.62	1.068	334	1.60	1.094	225	1.63	1.023	234	1.57	1.114	0.933	-
Bolivia	756	2.31	2.212	427	1.99	1.957	338	1.85	1.727	511	1.82	1.715	0.000	I - II, III, IV
Brazil	449	1.78	1.865	334	1.63	1.741	306	1.48	1.465	636	1.45	1.599	0.010	I - IV
Chile	176	2.28	2.086	197	2.35	2.041	235	2.49	2.202	375	2.12	2.037	0.197	-
China	556	1.75	1.688	583	1.69	1.734	693	1.56	1.448	1188	1.51	1.353	0.007	I - IV
Colombia	559	1.94	2.046	302	1.63	1.819	234	1.97	2.204	425	1.89	2.032	0.137	-
Cyprus	263	1.78	1.742	190	1.58	1.560	157	1.63	1.582	380	1.31	0.990	0.001	I - IV
Ecuador	391	2.31	2.450	265	2.30	2.346	200	2.37	2.578	331	2.26	2.423	0.964	-
Egypt	309	1.17	0.548	323	1.20	0.675	236	1.13	0.554	325	1.20	0.805	0.497	-
Ethiopia	624	1.56	2.058	315	1.43	1.845	161	1.49	1.875	124	1.24	1.346	0.353	-
Germany	246	1.59	1.241	201	1.40	0.879	270	1.26	0.884	807	1.25	0.817	0.000	I - III, IV
Greece	156	1.65	1.629	212	1.57	1.324	209	1.31	0.917	615	1.26	0.865	0.000	I - III, IV; II - IV
Guatemala	574	2.68	2.514	244	1.93	1.966	183	2.05	2.044	176	1.85	1.818	0.000	I - II, III, IV
Hong Kong	329	2.25	1.830	384	2.29	2.026	406	2.02	1.779	935	1.81	1.619	0.000	IV - I, II
Indonesia	787	1.99	2.092	869	1.72	1.751	765	1.85	1.928	768	2.18	2.257	0.000	II - I, IV; III - IV
Iran	420	1.60	1.485	390	1.53	1.413	347	1.44	1.353	341	1.38	1.156	0.125	-
Iraq	467	2.78	2.323	295	2.29	2.082	201	2.69	2.290	237	2.80	2.417	0.021	I - II
Japan	131	1.47	1.159	175	1.51	1.179	231	1.46	1.066	788	1.32	1.077	0.082	-
Jordan	259	1.67	1.677	249	1.35	1.203	266	1.38	1.266	424	1.40	1.224	0.024	I - II
Kazakhstan	291	2.07	1.930	326	2.44	2.299	252	2.19	2.130	360	2.26	2.252	0.194	-
Kyrgyzstan	302	1.81	2.016	286	1.82	2.009	210	1.84	2.112	368	1.58	1.728	0.280	-
Lebanon	363	2.89	2.078	245	2.62	2.036	239	2.61	2.013	353	2.42	1.744	0.016	I - IV

Macau	286	2.25	1.770	143	2.08	1.632	103	2.16	1.613	276	2.14	1.740	0.773	-
Malaysia	419	3.32	2.712	368	3.13	2.503	175	2.82	2.365	351	2.89	2.541	0.065	-
Mexico	437	2.97	2.576	360	2.75	2.511	308	2.46	2.324	610	2.45	2.258	0.003	I - III, IV
Myanmar	326	1.79	1.782	270	1.67	1.590	253	1.60	1.415	351	1.78	1.594	0.444	-
New Zealand	36	2.11	1.806	88	1.61	1.385	146	1.42	1.049	703	1.23	0.895	0.000	I - II, III, IV; II - IV
Nicaragua	508	2.35	2.579	282	2.01	2.219	186	1.97	2.203	224	1.94	2.152	0.055	-
Nigeria	614	1.80	1.744	330	1.74	1.620	170	1.52	1.237	121	1.48	1.324	0.073	-
Pakistan	620	1.69	1.736	630	1.67	1.598	433	1.74	1.792	241	1.45	1.357	0.184	-
Peru	432	1.78	1.758	292	1.79	1.668	269	1.67	1.586	386	1.62	1.550	0.397	-
Philippines	273	4.30	2.974	259	4.35	3.029	228	4.17	2.952	440	4.11	2.941	0.713	-
Puerto Rico	206	1.74	1.831	157	1.41	1.368	174	1.33	1.222	576	1.24	1.125	0.000	I - III, IV
Romania	243	1.77	1.806	173	1.71	1.725	225	1.40	1.343	568	1.58	1.623	0.074	-
Russia	375	2.88	2.370	378	2.68	2.308	302	2.26	2.125	707	2.12	2.000	0.000	I - III, IV; II - IV
Serbia	222	4.01	3.784	183	3.19	3.344	177	3.30	3.434	403	2.66	3.123	0.000	I - IV
South Korea	248	2.21	1.502	206	2.21	1.534	261	2.25	1.531	530	2.21	1.532	0.984	-
Taiwan	205	1.68	1.366	196	1.69	1.454	244	1.61	1.496	577	1.48	1.054	0.098	-
Tajikistan	348	2.03	1.469	251	2.29	1.219	213	2.29	1.133	388	2.42	1.144	0.001	I - IV
Thailand	190	1.89	1.608	300	1.76	1.396	349	1.81	1.526	647	1.71	1.497	0.511	-
Tunisia	285	1.94	1.898	250	1.50	1.256	245	1.73	1.673	422	1.75	1.756	0.030	I - II
Turkey	701	1.64	1.609	614	1.68	1.655	467	1.66	1.695	613	1.63	1.613	0.939	-
United States	615	2.35	1.994	608	1.96	1.765	448	1.59	1.400	882	1.33	1.088	0.000	I - II, III, IV; II - III, IV; III - IV
Vietnam	368	3.04	2.210	356	2.87	2.001	239	2.79	1.936	237	2.84	2.190	0.472	-
Zimbabwe	425	2.12	2.450	275	1.76	2.082	203	1.91	2.298	307	1.78	2.267	0.139	-

*I = 16-29; II = 30-39; III = 40-49; IV = 50+

Benk, 2023e, p) seem to be ripe for investigation. Past studies have found several different patterns to exist for these two variables (Hernandez & McGee, 2012a, b, 2013a, b, c, 2014b, c, d). Why is that?

- Some studies have found that different social classes hold differing views on the ethics of bribery, while other studies have found that social class is not a significant demographic variable (McGee, 2023b; McGee & Benk, 2023c, v). Additional research could determine the reasons for these different outcomes.
- The various religion variables might also be investigated. People of different religious denominations (McGee, 2023b; McGee & Benk, 2023t; McGee et al., 2023a, b, c, d, e, f, g) have similar views in some cases, but different views in others. The extent of religiosity sometimes makes a difference as well (McGee & Benk, 2023u).
- Several different patterns were found to exist for other variables, such as marital status (McGee & Benk, 2023r), confidence in government (McGee & Benk, 2023h), and other governmental institutions (McGee & Benk, 2023i, q). Sometimes people on the left side of the political spectrum had different views than those on the right side of the spectrum (McGee & Benk, 2023s), but in other studies, their views were similar. Why is that?
- Sometimes employment status is a significant demographic variable and sometimes it isn't (McGee, 2022a; McGee & Benk, 2023k). Sometimes, the views of government employees differ from those of workers in the private or nonprofit sector, and sometimes they don't (McGee, 2022a; McGee & Benk, 2023w). So far, we have been unable to find any studies that explain the possible reasons for these different outcomes.
- A few studies have examined the relationship between ethnicity and attitudes toward bribery (McGee, 2023b; McGee & Benk, 2023l). These studies are mostly country specific, which may account for why ethnicity is sometimes a significant variable and other times not. More research could be done in this area.
- Some studies have found that there is a correlation between happiness (McGee, 2023b; McGee & Benk, 2023n) or health (McGee, 2023b; McGee & Benk, 2023o) and attitude toward bribery, but the results are not consistent, and so far no reasons have been given for the results found. More research is needed to explain the reasons for the different relationships that have been found.
- A few studies have found that people who live in large cities view bribery differently than people who live in small cities, but such is not always the case (McGee & Benk, 2023x; McGee & Guadron, 2023). More research is needed to uncover the reasons why there are differences in some cases but not others.
- There are many studies about corruption and bribery, but fewer studies on how governments are dealing with it and the methods they use to curb it. More research could be done in this area (McGee & Pardisi, 2023).
- Several studies have been done on the prevalence of bribery, but there is room for more research on this topic (McGee & Zhou, 2023).
- Most studies begin with the premise that all bribery is bad all the time. There are exceptions of course, but not many studies discuss whether certain kinds of bribery are worse than others. More research could be done on this topic (McGee & Petrides, 2023a).

- Voter bribery is another good research topic. Although some studies have been done on it, more research is needed (McGee & Petrides, 2023b).
- There is a certain risk associated with both giving and receiving a bribe, but not many studies have examined this issue. Thus, more research could be fruitful (McGee & Petrides, 2023c).
- For longitudinal studies (McGee, 2022a; Hernandez & McGee, 2013a, 2014a), why have the views on certain issues such as bribery changed over time? This is a question that has been unanswered, for the most part. The reasons for demographic changes probably differ by country, so there is room to conduct many different country studies to examine this issue.
- As of this writing, the most current wave of the World Values Surveys is Wave 7 (Haerpfer et al., 2020). Scholars could replicate the present study with fresh data when future waves are released.
- Pick a bribery fact situation and apply the principles outlined in the Rothbard-Block theory of bribery (McGee, 2023c). What result do you get?
- Pick a bribery fact situation and apply the principles outlined in the helping hand-greedy hand theory (McGee & Block, 2023). What result do you get?

Concluding Comments

The findings could be summarized as follows:

- Age was a significant demographic variable in slightly less than half of the countries included in the study.
- In most cases where there was a significant difference in mean scores, the oldest group had the lowest mean score, indicating the strongest opposition to bribe taking.
- Three exceptions were Indonesia, Iran, and Tajikistan. In those countries, the oldest age group had the highest mean score, meaning the least opposition to bribery.
- In many cases, the relationship between mean score and age was linear, where the younger the age group, the higher the mean score, indicating lower levels of opposition to bribe taking.

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Chapter 14

Do Urban Dwellers View Bribery Differently Than Rural Dwellers? An Empirical Study of Views in 76 Countries



Robert W. McGee and Maria Mercedes A. Jáuregui Guadron

Introduction

The present study is part of a much larger study that examines the ethics of bribery and tax evasion. The bribery studies consist (so far) of two books (McGee & Benk, 2023; McGee & Benk, 2023a) and many articles and book chapters. Summaries of 28 studies (McGee, 2023a), 24 studies (McGee, 2023b), 44 studies (McGee, 2022c), and 80+ studies (McGee, 2022d) are also available.

The tax evasion studies started in 1994 (McGee, 1994) and picked up speed in 1998 when the first book in the tax evasion series was published (McGee, 1998). The second book in the series was published in 2012 (McGee, 2012a). Two more books were recently added to the tax evasion collection (McGee & Shopovski, 2023a, b). Many articles and book chapters on the ethics of tax evasion have been published over the years. Summaries of many of them are available. There are summaries of 49 studies that used a survey template that usually consisted of 18 statements starting with the phrase, “Tax evasion is ethical if ...” (McGee, 2012b). Another study summarized 23 studies that used World Values Survey data (McGee, 2012c). Other studies summarize 3 studies (McGee, 2012d), 21 studies (McGee, 2022e), 35 studies (McGee, 2022f), 60+ surveys (McGee, 2022g), 70+ theoretical and empirical studies (McGee, 2022h), 100+ studies (McGee, 2022i), 80+ studies (McGee, 2022j), 34+ studies (McGee, 2022k), and 44+ studies (McGee, 2022l).

Many articles have been written about bribery. Most of them take a legal approach to the subject. A few of them examine the economic aspects of bribery (Trautman, 2017; Trautman & Altenbaumer-Price, 2011, 2013a, b; Trautman & Kimbell, 2018).

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Far fewer studies view bribery from a philosophical or ethical perspective, perhaps because those authors merely assume that all bribery is unethical all the time. There are a few exceptions (Block, 2018; Dominiak & Block, 2017; Rothbard, 1998, 2021a, b). The Rothbard-Block theory of bribery (McGee, 2023d) is worth exploring, as well as the helping hand-greedy hand theory (McGee & Block, 2023), both of which are discussed elsewhere in this book.

Some recent studies have addressed various practical and historical issues. Akdemir and Yeşilyurt (2023) discussed tax farming in the nineteenth-century Ottoman Empire and how it led to widespread corruption. They examined primary documents that had not been read for decades as part of their research. Dikmen and Çiçek (2023) studied the adverse effects that the Covid-19 pandemic had on corruption, bribery, and morals of individuals in the public procurement sector of the healthcare industry. Bîzoi and Bîzoi (2023) also examined this increase in corruption, especially in the former communist countries of Eastern and Central Europe. They mention that AI can be used to thwart corruption. Batrancea et al. (2023) discuss some ways that bribery can be uncovered. They also list ten ways that people who do not want their corruption to be discovered can go below the tech radar.

This chapter will not delve into the ethical aspects of bribery. There are other chapters in this book that do that (McGee, 2023d; McGee & Block, 2023). The purpose of this chapter is to report the findings of a small part of a large survey that was distributed to more than 140,000 people in more than 80 countries.

The purpose of the present study was to determine whether people who live in rural areas and people who live in urban areas think differently about the acceptability of taking a bribe.

Methodology

The World Values Survey (WVS) is an internationally organized research effort by many social scientists in many countries, the goal of which is to gather data on a wide range of economic, social, political, religious, and cultural values. The first survey was conducted in 1981. New surveys are conducted about every 5 years. The current survey data [Wave 7] were collected between 2017 and 2021 (Haerpfer et al., 2020). The survey instrument included hundreds of questions on a wide range of issues. Data were collected in face-to-face interviews in respondents' homes, either by paper questionnaire or by CAPI (computer-assisted personal interview). Telephone interviews were conducted for remote areas. The sample size for each country was generally at least 1200. In Wave 7, more than 135,000 surveys were conducted in more than 80 countries. Data were collected in a way that made it impossible to identify individual respondents. Welch's t-test was used to determine p-values because it does not require the user to make assumptions about the equality of variances.

The present study used the World Values Survey data. Question Q181 asked whether it was justifiable for someone to accept a bribe in the course of their duties.

The possible responses were on a scale of 1 to 10, where 1 = never justifiable and 10 = always justifiable.

Findings

The results of the surveys are summarized in Table 14.1. Of the 76 countries included in this survey, 49 (64.4%) of the countries' urban and rural populations did not differ significantly on the acceptability of bribery. Rural populations considered taking a bribe to be significantly more serious than did urban populations in 15 countries (19.7%), and urban populations considered taking a bribe to be significantly more serious in 12 countries (15.8%).

Table 14.2 lists the countries where the rural population considered taking a bribe to be significantly more serious than did the urban population.

Table 14.3 lists the countries where the urban population considered taking a bribe to be significantly more serious than did the rural population.

A number of other studies have been conducted on this topic (McGee, 2023a, b; McGee & Benk, 2023x).

Areas for Future Research¹

There are many areas and topics that would benefit from further research. The present paper merely reports some facts. It would be interesting to know why the respondents answered the way they did. One weakness of the World Values Surveys is that the interviewers did not ask the respondents why they answered the way they did, which is understandable, given the fact that they had to answer hundreds of questions. Future studies could address the question of why people responded with certain answers but not others.

Reasons for the replies could be investigated for each demographic variable. For example:

- Why were female views different from male views in some countries but not in others (McGee & Benk, 2023b, m)?
- Why do older people tend to be more strongly opposed to bribery in some countries, but not in others? Why do younger people sometimes, but not always, show stronger/weaker opposition to bribery than older people (McGee & Benk, 2023f, g)?
- One might perform the same kind of analysis for the other demographic variables. Education level (McGee & Benk, 2023d, j) and income level (McGee &

¹ Similar suggestions are given in other chapters of this book. If you decide to conduct research on any of these topics, please send us the results so we can cite them in our own future research.

Table 14.1 Justifiability of accepting a bribe (1 = never justifiable; 10 = always justifiable)

Country	Urban			Rural			P-value
	Mean	SD	n	Mean	SD	n	
Albania	1.72	1.79	1068	1.60	1.60	384	0.2227
Andorra	1.32	1.09	945	1.05	0.23	56	0.0001
Argentina	2.00	1.87	882	1.31	1.02	107	0.0001
Armenia	1.52	1.43	1844	1.32	1.10	866	0.0001
Australia	1.61	1.54	1401	1.49	1.25	372	0.1185
Austria	1.65	1.46	1020	1.58	1.36	609	0.3284
Azerbaijan	1.66	1.45	1025	1.63	1.24	739	0.6408
Bangladesh	1.60	1.16	280	1.61	1.05	920	0.8974
Belarus	2.01	1.82	1135	1.75	1.51	394	0.0054
Bolivia	1.92	1.85	1606	2.51	2.34	426	0.0001
Bosnia & Herzegovina	1.34	1.35	529	1.56	1.62	1155	0.0037
Brazil	1.57	1.68	1487	1.62	1.70	240	0.6722
Bulgaria	1.26	1.09	1042	1.30	1.03	506	0.4822
Canada	2.24	2.04	3091	2.11	1.87	927	0.0694
Chile	2.37	2.16	803	3.27	2.69	181	0.0001
China	1.64	1.58	1848	1.59	1.48	1173	0.3782
Colombia	1.84	2.00	1120	1.96	2.10	400	0.3209
Croatia	1.59	1.70	1012	1.49	1.62	463	0.2790
Cyprus	1.38	1.16	625	1.50	1.42	365	0.1713
Czech Republic	2.09	1.85	1236	2.07	2.00	551	0.8417
Ecuador	2.35	2.46	768	2.23	2.40	419	0.4147
Egypt	1.19	0.75	534	1.17	0.58	659	0.6131
Estonia	1.39	1.17	770	1.42	1.25	516	0.6653
Ethiopia	1.28	1.39	295	1.55	2.05	929	0.0105
Finland	1.25	0.89	1118	1.25	0.89	89	1.0000
France	1.81	1.75	1250	1.72	1.67	601	0.2854
Georgia	1.29	0.98	1065	1.34	0.91	1140	0.2154
Germany	1.35	1.04	3230	1.35	1.06	450	1.0000
Greece	1.42	1.25	889	1.35	0.92	304	0.2993
Guatemala	2.37	2.35	909	2.10	1.98	268	0.0612
Hungary	1.90	1.78	1022	1.89	1.67	483	0.9155
Iceland	1.23	0.89	1115	1.17	0.71	479	0.1533
Indonesia	1.64	1.58	943	2.06	2.09	2244	0.0001
Iran	1.42	1.18	842	1.71	1.78	389	0.0035
Iraq	2.76	2.29	842	2.39	2.25	358	0.0097
Italy	1.49	1.30	1855	1.42	1.28	406	0.3200
Japan	1.39	1.12	1221	1.37	0.81	104	0.8157
Jordan	1.44	1.33	949	1.47	1.39	249	0.7599
Kazakhstan	2.17	2.03	723	2.35	2.35	506	0.1629
Kenya	3.14	2.63	701	3.25	2.72	531	0.4760
Kyrgyzstan	1.78	1.94	422	1.67	1.85	739	0.3449

(continued)

Table 14.1 (continued)

Country	Urban			Rural			P-value
	Mean	SD	n	Mean	SD	n	
Lebanon	2.61	1.94	1070	2.91	2.22	130	0.1426
Lithuania	2.03	1.72	860	2.18	2.06	567	0.1515
Malaysia	2.97	2.53	827	3.28	2.62	486	0.0363
Mexico	2.69	2.43	1185	2.55	2.38	533	0.2627
Mongolia	3.45	2.04	1114	2.87	1.97	524	0.0001
Montenegro	1.56	1.44	944	1.51	1.34	52	0.7951
Myanmar	1.48	1.21	360	1.82	1.75	840	0.0001
New Zealand	1.36	1.08	922	1.17	0.79	105	0.0267
Nicaragua	2.20	2.51	650	2.06	2.20	550	0.3034
Nigeria	1.80	1.75	603	1.66	1.52	632	0.1344
North Macedonia	1.39	1.31	713	1.39	1.38	380	1.0000
Norway	1.38	1.06	865	1.46	1.53	632	0.2583
Pakistan	1.58	1.47	654	1.70	1.75	1282	0.1119
Peru	1.56	1.33	1128	2.17	2.26	254	0.0001
Philippines	4.22	2.91	602	3.99	3.03	598	0.1802
Poland	1.29	1.03	852	1.27	0.99	497	0.7245
Portugal	1.38	0.99	619	1.40	1.00	573	0.7289
Puerto Rico	1.34	1.26	1041	1.88	2.19	72	0.0441
Romania	1.63	1.70	1732	1.66	1.66	1085	0.6438
Russia	2.33	2.12	2612	2.26	2.18	949	0.3936
Serbia	2.15	2.55	1772	2.10	2.48	711	0.6524
Slovakia	3.08	2.48	794	2.37	1.84	628	0.0001
Slovenia	1.40	1.26	403	1.31	0.92	641	0.2151
Spain	2.63	2.81	1139	1.38	1.42	41	0.0001
Sweden	1.61	1.36	1188	1.85	1.35	5	0.7119
Switzerland	1.61	1.54	1991	1.57	1.53	1153	0.4810
Taiwan ROC	1.61	1.35	1103	1.49	1.18	120	0.2989
Tajikistan	2.38	1.33	320	2.21	1.24	880	0.0468
Thailand	1.57	1.47	592	1.91	1.52	896	0.0001
Tunisia	1.66	1.49	812	1.90	2.03	391	0.0377
Turkey	1.74	1.73	1763	1.39	1.31	633	0.0001
Ukraine	2.61	2.18	835	2.21	1.91	399	0.0011
United States	1.78	1.65	2272	1.72	1.70	296	0.5669
Vietnam	3.11	2.20	416	2.79	2.03	784	0.0140
Zimbabwe	1.93	2.21	395	1.91	2.34	819	0.8848

Benk, 2023f, p) seem to be ripe for investigation. Past studies have found several different patterns to exist for these two variables (Hernandez & McGee, 2012a, b, 2013a, b, c, 2014a, b, c). Why is that?

- Some studies have found that different social classes hold differing views on the ethics of bribery, while other studies have found that social class is not a signifi-

Table 14.2 Countries where the rural population considered taking a bribe to be significantly more serious

Andorra
Argentina
Armenia
Belarus
Canada (10%)
Guatemala (10%)
Iraq
Mongolia
New Zealand
Slovakia
Spain
Tajikistan
Turkey
Ukraine
Vietnam

Table 14.3 Countries where the urban population considered taking a bribe to be significantly more serious

Bolivia
Bosnia and Herzegovina
Chile
Ethiopia
Indonesia
Iran
Malaysia
Myanmar
Peru
Puerto Rico
Thailand
Tunisia

cant demographic variable (McGee, 2023c; McGee & Benk, 2023c, v). Additional research could determine the reasons for these different outcomes.

- The various religion variables might also be investigated. People of different religious denominations (McGee, 2023c; McGee & Benk, 2023t; McGee et al., 2023a, b, c, d, e, f, g) have similar views in some cases, but different views in others. The extent of religiosity sometimes makes a difference as well (McGee & Benk, 2023u).
- Several different patterns were found to exist for other variables, such as marital status (McGee & Benk, 2023r), confidence in government (McGee & Benk, 2023h), and other governmental institutions (McGee & Benk, 2023i, q). Sometimes people on the left side of the political spectrum had different views than those on the right side of the spectrum (McGee & Benk, 2023s), but in other studies, their views were similar. Why is that?
- Sometimes employment status is a significant demographic variable, and sometimes it isn't (McGee, 2023a; McGee & Benk, 2023k). Sometimes, the views of

government employees differ from those of workers in the private or nonprofit sector, and sometimes they don't (McGee, 2023a; McGee & Benk, 2023w). So far, we have been unable to find any studies that explain the possible reasons for these different outcomes.

- A few studies have examined the relationship between ethnicity and attitudes toward bribery (McGee, 2023c; McGee & Benk, 2023i). These studies are mostly country specific, which may account for why ethnicity is sometimes a significant variable and other times not. More research could be done in this area.
- Some studies have found that there is a correlation between happiness (McGee, 2023c; McGee & Benk, 2023n) or health (McGee, 2023c; McGee & Benk, 2023o) and attitude toward bribery, but the results are not consistent, and so far no reasons have been given for the results found. More research is needed to explain the reasons for the different relationships that have been found.
- A few studies have found that people who live in large cities view bribery differently than people who live in small cities, but such is not always the case (McGee & Benk, 2023x; McGee & Guadron, 2023a, b). More research is needed to uncover the reasons why there are differences in some cases but not others.
- There are many studies about corruption and bribery, but fewer studies on how governments are dealing with it and the methods they use to curb it. More research could be done in this area (McGee & Pardisi, 2023).
- Several studies have been done on the prevalence of bribery, but there is room for more research on this topic (McGee & Zhou, 2023).
- Most studies begin with the premise that all bribery is bad all the time. There are exceptions of course, but not many studies discuss whether certain kinds of bribery are worse than others. More research could be done on this topic (McGee & Petrides, 2023a).
- Voter bribery is another good research topic. Although some studies have been done on it, more research is needed (McGee & Petrides, 2023b).
- There is a certain risk associated with both giving and receiving a bribe, but not many studies have examined this issue. Thus, more research could be fruitful (McGee & Petrides, 2023c).
- For longitudinal studies (McGee, 2023a; Hernandez & McGee, 2013a, b, c, 2014a, b, c, d), why have the views on certain issues such as bribery changed over time? This is a question that has been unanswered, for the most part. The reasons for demographic changes probably differ by country, so there is room to conduct many different country studies to examine this issue.
- As of this writing, the most current wave of the World Values Surveys is Wave 7 (Haerpfer et al., 2020). Scholars could replicate the present study with fresh data when future waves are released.
- Pick a bribery fact situation, and apply the principles outlined in the Rothbard-Block theory of bribery (McGee, 2023d). What result do you get?
- Pick a bribery fact situation, and apply the principles outlined in the helping hand-greedy hand theory (McGee & Block, 2023). What result do you get?

Concluding Comments

The results of this study may be summarized as follows. Of the 76 countries included in the survey:

- Forty-nine (64.4%) of the urban and rural populations did not differ significantly in their view of taking a bribe.
- Rural populations considered taking a bribe to be significantly more serious in 15 countries (19.7%).
- Urban populations considered taking a bribe to be significantly more serious in 12 countries (15.8%).

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Mercedes loves hiking the beautiful mountains of Wyoming. She attends classes of advanced yoga and Brazilian jiu jitsu (white belt).

Part IV
Other Issues

Chapter 15

Are Some Forms of Bribery Worse than Others?



Robert W. McGee and Yanira Petrides

Introduction

The present study is part of a much larger study that examines the ethics of bribery and tax evasion. The bribery studies consist (so far) of two books (McGee & Benk, 2023; McGee & Benk, 2023a) and many articles and book chapters. Summaries of 28 studies (McGee, 2022a), 24 studies (McGee, 2023a), 44 studies (McGee, 2022b), and 80+ studies (McGee, 2022c) are also available.

The tax evasion studies started in 1994 (McGee, 1994) and picked up speed in 1998 when the first book in the tax evasion series was published (McGee, 1998). The second book in the series was published in 2012 (McGee, 2012a). Two more books were recently added to the tax evasion collection (McGee & Shopovski, 2023a, b). Many articles and book chapters on the ethics of tax evasion have been published over the years. Summaries of many of them are available. There are summaries of 49 studies that used a survey template that usually consisted of 18 statements starting with the phrase, “Tax evasion is ethical if ...” (McGee, 2012b). Another study summarized 23 studies that used World Values Survey data (McGee, 2012c). Other studies summarize 3 studies (McGee, 2012d), 21 studies (McGee, 2022d), 35 studies (McGee, 2022e), 60+ surveys (McGee, 2022f), 70+ theoretical and empirical studies (McGee, 2022g), 100+ studies (McGee, 2022h), 80+ studies (McGee, 2022i), 34+ studies (McGee, 2022j), and 44+ studies (McGee, 2022k).

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The purpose of the present study was to determine how serious bribery was considered to be in relation to other offenses and also to determine whether some kinds of bribery are more serious than others. In prior studies of bribery, only one kind of bribery was included. The present study includes four bribery scenarios.

Many articles have been written about bribery. Most of them take a legal approach to the subject. A few of them examine the economic aspects of bribery (Trautman, 2017; Trautman & Altenbaumer-Price, 2011, a, b; Trautman & Kimbell, 2018). Far fewer studies view bribery from a philosophical or ethical perspective, perhaps because those authors merely assume that all bribery is unethical all the time. There are a few exceptions (Block, 2018; Dominiak & Block, 2017; Rothbard, 1998, 2021a, b). The Rothbard-Block theory of bribery (McGee, 2023c) is worth exploring, as well as the helping hand-greedy hand theory (McGee & Block, 2023), both of which are discussed elsewhere in this book.

Some recent studies have addressed various practical and historical issues. Akdemir and Yeşilyurt (2023) uncovered information about the widespread corruption and bribery that took place in nineteenth-century Ottoman Turkey; corruption, they conclude, was a factor in the demise of that empire. Dikmen and Çiçek (2023) address the fact that the transfer of public resources to the private sector through the public procurement process can lead to corruption and bribery in the healthcare industry. Bîzoi and Bîzoi (2023) also discuss the corruption and bribery that took place in the healthcare industry during the Covid-19 pandemic because of the shortages it caused. Batrancea et al. (2023) discussed how to uncover acts of bribery and how those who do not want to be discovered can find ways to hide their corruption.

This chapter will not delve into the ethical aspects of bribery. There are other chapters in this book that do that (McGee, 2023c; McGee & Block, 2023). The purpose of this chapter is to report the findings of a small part of a large survey that was distributed to more than 140,000 people in more than 80 countries.

Methodology

A survey instrument was distributed to students at a university in Mexico City. They were asked to place a value on the seriousness of 75 acts by placing a number from 1 to 100 in the appropriate space, where:

- 1–20 – Not serious
- 21–40 – Somewhat serious
- 41–60 – Serious
- 61–80 – Very serious
- 81–100 – Extremely serious

Two-tailed student t-tests were used to determine whether the differences in mean scores were significant. Table 15.1 summarizes the demographic information of the sample.

Findings

The 75 crimes are ranked in Table 15.2, from least serious to most serious.

The four bribery scenarios were ranked about in the middle of the 75 listed crimes. The least serious form of bribery, paying a bribe when pressured to do so, was ranked #22, which was slightly more serious than slashing the car tires of someone you don't like and slightly less serious than using a handheld cell phone while driving.

The next two categories of bribe, offering to pay a bribe and accepting an unsolicited bribe, were ranked #40 and 41, respectively, and had similar mean values. They were considered to be slightly more serious than statutory rape (consensual sex between a 24-year-old woman and a 17-year-old boy) and slightly less serious than soliciting a prostitute.

The most serious category of bribe included in the survey was soliciting a bribe, which ranked #51, slightly more serious than stealing a parked car and slightly less serious than insurance fraud (hurricane damage).

Table 15.3 lists the statistical data for each form of bribery.

Table 15.4 shows the p-value comparisons for each combination. Welch's unpaired t-test was used to make the comparisons. A difference in mean score is considered significant if $p < 0.05$. The data show that paying a bribe when pressured to do so is significantly less serious than the other three bribery scenarios and that the other three bribery scenarios are equally serious.

Areas for Future Research¹

There are many areas and topics that would benefit from further research. The present paper merely reports some facts. It would be interesting to know why the respondents answered the way they did. One weakness of the World Values Surveys is that the interviewers did not ask the respondents why they answered the way they did, which is understandable, given the fact that they had to answer hundreds of questions. Future studies could address the question of why people responded with certain answers but not others.

Reasons for the replies could be investigated for each demographic variable. For example:

- Why were female views different from male views in some countries but not in others (McGee & Benk, 2023b, m)?
- Why do older people tend to be more strongly opposed to bribery in some countries, but not in others? Why do younger people sometimes, but not always, show

¹Similar suggestions are given in other chapters of this book. If you decide to conduct research on any of these topics, please send us the results so we can cite them in our own future research.

Table 15.1 Demographic variables

	n	%
Gender		
Female	40	63
Male	24	37
Total	64	100
Employment status		
Full-time	3	5
Part-time	10	16
Self-employed	3	5
Unemployed	48	75
Total	64	101
Student status		
Undergraduate	62	97
Graduate	2	3
Total	64	100
Major		
Accounting	18	28
Other business	30	47
Other	16	25
Total	64	100
Age		
<21	28	44
21–30	36	56
Total	64	100
Ethnicity		
Hispanic	56	87
Non-Hispanic	7	11
Other	1	2
Total	64	100
Birthplace		
USA	5	8
Other	59	92
Total	64	100
Marital status		
Single	59	92
Other	5	8
Total	64	100
Attendance at religious services		
Yes	18	28
No	46	72
Total	64	100

(continued)

Table 15.1 (continued)

	n	%
Religion		
Catholic	41	64
Other Christian	1	2
Atheist/agnostic	12	19
Other	10	16
Total	64	100
Political affiliation		
Democrat	19	30
Republican	4	6
Independent	6	9
Other/none	35	55
Total	64	100
Position on political spectrum		
1 Left	2	3
2	6	9
3	7	11
4	7	11
5	14	22
6	8	12
7	11	17
8	3	5
9	5	8
10 Right	1	2
Total	64	100

stronger/weaker opposition to bribery than older people (McGee & Benk, 2023f, g)?

- One might perform the same kind of analysis for the other demographic variables. Education level (McGee & Benk, 2023d, j) and income level (McGee & Benk, 2023e, p) seem to be ripe for investigation. Past studies have found several different patterns to exist for these two variables (Hernandez & McGee, 2012a, b, 2013a, b, c, 2014b, c, d). Why is that?
- Some studies have found that different social classes hold differing views on the ethics of bribery, while other studies have found that social class is not a significant demographic variable (McGee, 2023b; McGee & Benk, 2023c, v). Additional research could determine the reasons for these different outcomes.
- The various religion variables might also be investigated. People of different religious denominations (McGee, 2023b; McGee & Benk, 2023t; McGee et al., 2023a, b, c, d, e, f, g) have similar views in some cases, but different views in others. The extent of religiosity sometimes makes a difference as well (McGee & Benk, 2023u).

Table 15.2 Ranking of crimes

Rank	Description of offense	Mean score	Stand dev	N
1	Buying a pirated CD/DVD	32.6719	27.0115	64
2	Jaywalking (crossing the street in the middle of the block)	35.5781	29.2628	64
3	Ticket scalping (purchasing a ticket to an event and reselling it at a higher price)	39.0625	28.1853	64
4	Sneaking into a movie without paying	39.5469	25.6812	64
5	Driving without a license	39.6406	26.7744	64
6	Avoiding an entrance fee to a park owned by the government	40.1719	24.9409	64
7	Bicycle theft	40.4688	22.0893	64
8	Smoking marijuana	41.1563	33.4119	64
9	Avoiding an entrance fee to a park owned by a private company	41.8125	25.3445	64
10	Avoiding a fare on a bus (that is owned by the local government)	42.5469	23.9675	64
11	Copying software illegally	42.9844	29.6179	64
12	Avoiding a fare on a bus (that is owned by a private company)	43.2656	24.6816	64
13	Illegal parking	43.5781	26.4982	64
14	Speeding – driving 10 mph over the limit on an interstate highway	43.6250	32.4993	64
15	Hiring illegal immigrants	46.2500	31.0223	64
16	Driving without a seatbelt	46.3492	31.1873	63
17	Paying cash to avoid paying sales tax	46.6875	28.7468	64
18	Running a red light	46.8594	27.5870	64
19	Cheating on an exam	48.7813	27.9651	64
20	Stealing \$50 from a store (that undercharged you on a purchase)	56.1094	26.7648	64
21	Slashing the car tires of someone you don't like	56.5781	23.9708	64
22	Paying a bribe when pressured to do so	56.9375	27.7408	64
23	Using a handheld cell phone while driving	56.9531	28.2621	64
24	Speeding – driving 10 mph over the limit in a residential area where children are present	57.1719	30.1749	64
25	Shoplifting	57.3125	24.3101	64
26	Purchasing a term paper and submitting it as your own	61.2969	28.5099	64
27	Failing to report \$10,000 in rental income if the tax liability is \$5000	62.0938	22.4321	64
28	Murdering someone who asked you to kill them because they have a terminal disease and are in a lot of pain	62.3438	37.6033	64
29	Selling marijuana	62.4688	33.2317	64
30	Stealing \$50 from your employer	63.2656	25.4778	64
31	Failing to report \$10,000 in rental income if the tax liability is \$2000	63.7031	22.0315	64
32	Claiming government benefits to which you are not entitled	64.0938	22.9019	64
33	Cheating on your tax return	64.2031	23.2182	64

(continued)

Table 15.2 (continued)

Rank	Description of offense	Mean score	Stand dev	N
34	Stealing \$50 from a friend	64.9844	24.4115	64
35	Taking hard drugs	65.0781	30.2153	64
36	Helping a client cheat on taxes	65.1563	25.4142	64
37	Stealing \$50 from a stranger	65.3594	24.6753	64
38	Prostitution	65.8125	34.6460	64
39	Statutory rape (consensual sex between a 24-year-old woman and a 17-year-old boy)	67.0000	31.1025	64
40	Offering to pay a bribe	67.0781	25.0968	64
41	Accepting an unsolicited bribe	67.6094	27.1852	64
42	Soliciting a prostitute	67.6563	34.2573	64
43	Robbery	68.4063	20.7079	64
44	Statutory rape (consensual sex between a 24-year-old man and a 17-year-old girl)	68.6563	29.6146	64
45	Insider stock trading	71.1250	23.6264	64
46	Social Security fraud	72.0156	20.9652	64
47	Insurance fraud (medical claim)	72.3750	23.2314	64
48	Not hiring someone because of age	73.0469	26.8585	64
49	Medicare fraud	73.2031	21.1646	64
50	Stealing a car that is parked	73.5469	18.8788	64
51	Soliciting a bribe	73.5469	24.6254	64
52	Insurance fraud (hurricane damage)	73.7344	20.9900	64
53	Insurance fraud (auto accident)	75.1875	19.6055	64
54	Not hiring someone because they are fat	80.9688	24.3486	64
55	Selling hard drugs	81.2344	22.4992	64
56	Not hiring someone because they are ugly	81.5469	23.4750	64
57	Accounting fraud	81.7031	17.7000	64
58	Paying less than the minimum wage	82.2656	18.0311	64
59	Driving while intoxicated	82.4375	19.4666	64
60	Carjacking (stealing a car while the owner is in the car)	83.2656	15.4604	64
61	Not hiring someone because of gender	83.9844	21.9643	64
62	Not hiring someone because of sexual preference	84.2344	22.5471	64
63	Not hiring someone because of ethnicity	84.8281	21.5374	64
64	Violating child labor laws	87.7500	17.1455	64
65	Murdering a drug dealer	88.5156	23.5527	64
66	Child molestation	95.0313	10.9225	64
67	Murdering a local politician	95.6094	12.2158	64
68	Murdering a member of congress	95.6563	12.1606	64
69	Murdering a homeless person	96.8281	13.9802	64
70	Murdering a lawyer who specializes in suing people	97.0938	7.7863	64
71	Raping a prostitute	97.5625	9.7001	64
72	Murdering a prostitute	97.5781	11.6371	64

(continued)

Table 15.2 (continued)

Rank	Description of offense	Mean score	Stand dev	N
73	Murdering a lawyer who specializes in defending people who are being sued	97.6406	7.3233	64
74	Murdering a nice person who has a family and who is a productive member of the community	98.3594	6.9405	64
75	Rape	98.7344	4.2361	64

Table 15.3 Four forms of bribery

Rank		Mean	Std. dev.	n
22	Paying a bribe when pressured to do so	56.9375	27.7408	64
40	Offering to pay a bribe	67.0781	25.0968	64
41	Accepting an unsolicited bribe	67.6094	27.1852	64
51	Soliciting a bribe	73.5469	24.6254	64

Table 15.4 P-value comparisons

	40	41	51
22	0.0320	0.0298	0.0005
40		0.9087	0.1436
41			0.1977

- Several different patterns were found to exist for other variables, such as marital status (McGee & Benk, 2023r), confidence in government (McGee & Benk, 2023h), and other governmental institutions (McGee & Benk, 2023i, q). Sometimes people on the left side of the political spectrum had different views than those on the right side of the spectrum (McGee & Benk, 2023s), but in other studies, their views were similar. Why is that?
- Sometimes employment status is a significant demographic variable, and sometimes it isn't (McGee, 2022a; McGee & Benk, 2023k). Sometimes, the views of government employees differ from those of workers in the private or nonprofit sector, and sometimes they don't (McGee, 2022a; McGee & Benk, 2023w). So far, we have been unable to find any studies that explain the possible reasons for these different outcomes.
- A few studies have examined the relationship between ethnicity and attitudes toward bribery (McGee, 2023b; McGee & Benk, 2023i). These studies are mostly country specific, which may account for why ethnicity is sometimes a significant variable and other times not. More research could be done in this area.
- Some studies have found that there is a correlation between happiness (McGee, 2023b; McGee & Benk, 2023n) or health (McGee, 2023b; McGee & Benk, 2023o) and attitude toward bribery, but the results are not consistent, and so far no reasons have been given for the results found. More research is needed to explain the reasons for the different relationships that have been found.

- A few studies have found that people who live in large cities view bribery differently than people who live in small cities, but such is not always the case (McGee & Benk, 2023x; McGee & Guadron, 2023). More research is needed to uncover the reasons why there are differences in some cases but not others.
- Several studies have been done on the prevalence of bribery, but there is room for more research on this topic (McGee & Zhou, 2023).
- There are many studies about corruption and bribery, but fewer studies on how governments are dealing with it and the methods they use to curb it. More research could be done in this area (McGee & Pardisi, 2023).
- Most studies begin with the premise that all bribery is bad all the time. There are exceptions of course, but not many studies discuss whether certain kinds of bribery are worse than others. More research could be done on this topic (McGee & Petrides, 2023a).
- Voter bribery is another good research topic. Although some studies have been done on it, more research is needed (McGee & Petrides, 2023a).
- There is a certain risk associated with both giving and receiving a bribe, but not many studies have examined this issue. Thus, more research could be fruitful (McGee & Petrides, 2023b).
- For longitudinal studies (McGee, 2022a; Hernandez & McGee, 2013a, 2014a), why have the views on certain issues such as bribery changed over time? This is a question that has been unanswered, for the most part. The reasons for demographic changes probably differ by country, so there is room to conduct many different country studies to examine this issue.
- As of this writing, the most current wave of the World Values Surveys is Wave 7 (Haerpfer et al., 2020). Scholars could replicate the present study with fresh data when future waves are released.
- Pick a bribery fact situation, and apply the principles outlined in the Rothbard-Block theory of bribery (McGee, 2023c). What result do you get?
- Pick a bribery fact situation, and apply the principles outlined in the helping hand-greedy hand theory (McGee & Block, 2023). What result do you get?

Concluding Comments

One might summarize the findings as follows:

- The four bribery scenarios were ranked about in the middle of the 75 crimes in the survey.
- Paying a bribe when pressured to do so was significantly less serious than the other three categories of bribe – offering to pay a bribe, accepting an unsolicited bribe, and soliciting a bribe.
- The other three categories of bribe were equally serious.

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Chapter 16

How Prevalent Is Bribery? A Ranking of 52 Countries



Robert W. McGee and Jiahua Zhou

Introduction

The present study is part of a much larger study that examines the ethics of bribery and tax evasion. The bribery studies consist (so far) of two books (McGee & Benk, 2023; McGee & Benk, 2023a) and many articles and book chapters. Summaries of 28 studies (McGee, 2022a), 24 studies (McGee, 2023a), 44 studies (McGee, 2022b), and 80+ studies (McGee, 2022c) are also available.

The tax evasion studies started in 1994 (McGee, 1994) and picked up speed in 1998 when the first book in the tax evasion series was published (McGee, 1998). The second book in the series was published in 2012 (McGee, 2012a). Two more books were recently added to the tax evasion collection (McGee & Shopovski, 2023a, b). Many articles and book chapters on the ethics of tax evasion have been published over the years. Summaries of many of them are available. There are summaries of 49 studies that used a survey template that usually consisted of 18 statements starting with the phrase, "Tax evasion is ethical if ..." (McGee, 2012b). Another study summarized 23 studies that used World Values Survey data (McGee, 2012c). Other studies summarize 3 studies (McGee, 2012d), 21 studies (McGee, 2022d), 35 studies (McGee, 2022e), 60+ surveys (McGee, 2022f), 70+ theoretical and empirical studies (McGee, 2022g), 100+ studies (McGee, 2022h), 80+ studies (McGee, 2022i), 34+ studies (McGee, 2022j), and 44+ studies (McGee, 2022k).

Many articles have been written about bribery. Most of them take a legal approach to the subject. A few of them examine the economic aspects of bribery (Trautman, 2017; Trautman & Altenbaumer-Price, 2011, 2013a, b; Trautman & Kimbell, 2018). Far fewer studies view bribery from a philosophical or ethical perspective, perhaps

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because those authors merely assume that all bribery is unethical all the time. There are a few exceptions (Block, 2018; Dominiak & Block, 2017; Rothbard, 1998, 2021a, b). The Rothbard-Block theory of bribery (McGee, 2023c) is worth exploring, as well as the helping hand-greedy hand theory (McGee & Block, 2023), both of which are discussed elsewhere in this book.

Some recent studies have addressed various practical issues. Akdemir and Yeşilyurt (2023) discuss the results of their findings about corruption in the Ottoman Empire. Tax farming and other things were widespread and were a factor that contributed to the decline of the empire. Dikmen and Çiçek (2023) discuss the great increase in bribery and other kinds of corruption that took place in the public procurement process during the Covid-19 pandemic due to shortages. Bîzoi and Bîzoi (2023) also discuss this corruption, especially in the former communist countries of Central and Eastern Europe. Batrancea et al. (2023) discuss how bribery is detrimental to society as a whole and how various organizations monitor it in various countries. They rank the 25 least corrupt countries.

This chapter will not delve into the ethical aspects of bribery. There are other chapters in this book that do that (McGee, 2023b; McGee & Block, 2023). The purpose of this chapter is to report the findings of a small part of a large survey that was distributed to more than 140,000 people in more than 80 countries.

Methodology

The World Values Survey (WVS) is an internationally organized research effort by many social scientists in many countries, the goal of which is to gather data on a wide range of economic, social, political, religious, and cultural values. The first survey was conducted in 1981. New surveys are conducted about every 5 years. The current survey data [Wave 7] were collected between 2017 and 2021 (Haerpfer et al., 2020). The survey instrument included hundreds of questions on a wide range of issues. Data were collected in face-to-face interviews in respondents' homes, either by paper questionnaire or by CAPI (computer-assisted personal interview). Telephone interviews were conducted for remote areas. The sample size for each country was generally at least 1200. In Wave 7, more than 135,000 surveys were conducted in more than 80 countries. Data were collected in a way that made it impossible to identify individual respondents. Welch's t-test was used to determine p-values because it does not require the user to make assumptions about the equality of variances.

The present study used the World Values Survey data. Question Q118 asked how frequently ordinary people pay a bribe or a gift or do a favor to local officials/service providers in order to get services.

Findings

The findings are reported below.

Overall

Table 16.1 displays the sample sizes and weighted averages for all the countries included in the study. Numbers were assigned to the four categories of responses as follows:

Never = 1

Rarely = 2

Frequently = 3

Always = 4

Weighted averages were the computed. For example, the weighted average for Andorra would be the following: $(1 \times 366) + (2 \times 416) + (3 \times 180) + (4 \times 22) = 1826/984 = 1.856$.

Table 16.2 ranks the countries, from lowest frequency to highest frequency.

The five countries where bribery was least prevalent were the following:

1 Singapore (1.254)

2 Germany (1.387)

3 Turkey (1.470)

4 New Zealand (1.494)

5 Indonesia (1.524)

The five countries where bribery was most prevalent were the following:

52 China (2.831)

51 Zimbabwe (2.706)

50 Kenya (2.693)

49 Bolivia (2.658)

48 Bangladesh (2.648)

Gender

Table 16.3 shows the results by gender. The last two columns show the differences between male and female views, expressed as percentages. For example, the difference between male and female scores for Andorra was $1.864/1.847 = 1.0092 = 0.9\%$.

The views of men and women differed somewhat. In 36 cases (69.2%), men believed that bribery was more prevalent than did the women. In 16 cases (30.8%), women believed bribery was more prevalent than did the men. Most percentage

Table 16.1 Overall averages – alphabetical

Country	Never (1)	Rarely (2)	Frequently (3)	Always (4)	Total sample	Weighted average
Andorra	366	416	180	22	984	1.856
Argentina	361	305	180	27	873	1.855
Armenia	477	426	197	38	1138	1.821
Australia	776	880	122	13	1791	1.649
Bangladesh	137	315	479	193	1124	2.648
Bolivia	215	680	641	436	1972	2.658
Brazil	634	446	342	111	1533	1.954
Canada	1342	2190	454	32	4018	1.795
Chile	297	346	225	25	893	1.975
China	134	1032	1060	789	3015	2.831
Colombia	353	486	464	217	1520	2.359
Cyprus	396	288	214	12	910	1.826
Ecuador	223	395	307	251	1176	2.498
Ethiopia	208	768	139	73	1188	2.065
Germany	957	489	44	0	1490	1.387
Greece	247	371	440	78	1136	2.307
Guatemala	217	550	351	69	1187	2.229
Hong Kong SAR	618	1121	266	29	2034	1.855
Indonesia	1933	870	288	70	3161	1.524
Iran	214	685	397	175	1471	2.362
Iraq	324	271	346	179	1120	2.339
Japan	395	601	116	16	1128	1.781
Jordan	686	198	178	63	1125	1.66
Kazakhstan	323	430	272	45	1070	2.036
Kenya	139	343	525	239	1246	2.693
Korea	234	784	204	22	1244	2.011
Kyrgyzstan	154	478	306	193	1131	2.476
Lebanon	220	448	324	186	1178	2.404
Macau SAR	316	524	157	11	1008	1.864
Malaysia	192	565	474	83	1314	2.341
Mexico	216	624	685	193	1718	2.498
Myanmar	680	233	250	37	1200	1.703
New Zealand	562	415	40	3	1020	1.494
Nicaragua	430	404	235	131	1200	2.056
Nigeria	181	440	448	146	1215	2.46
Pakistan	283	734	589	277	1883	2.457
Peru	237	407	552	162	1358	2.471
Philippines	524	503	126	47	1200	1.747
Puerto Rico	360	332	316	104	1112	2.147
Romania	215	329	391	132	1067	2.412
Russian Federation	460	737	340	71	1608	2.014

(continued)

Table 16.1 (continued)

Country	Never (1)	Rarely (2)	Frequently (3)	Always (4)	Total sample	Weighted average
Serbia	95	304	515	63	977	2.559
Singapore	1525	431	28	6	1990	1.254
Taiwan ROC	654	435	75	60	1224	1.625
Tajikistan	409	564	175	52	1200	1.892
Thailand	608	585	272	20	1485	1.801
Tunisia	321	325	368	132	1146	2.271
Turkey	1497	526	210	41	2274	1.47
Ukraine	299	481	316	35	1131	2.077
United States	735	1397	392	47	2571	1.903
Vietnam	140	506	503	50	1199	2.386
Zimbabwe	123	347	485	241	1196	2.706

Table 16.2 Country ranking

Rank	Country	Mean
1	Singapore	1.254
2	Germany	1.387
3	Turkey	1.470
4	New Zealand	1.494
5	Indonesia	1.524
6	Taiwan ROC	1.625
7	Australia	1.649
8	Jordan	1.660
9	Myanmar	1.703
10	Philippines	1.747
11	Japan	1.781
12	Canada	1.795
13	Thailand	1.801
14	Armenia	1.821
15	Cyprus	1.826
16	Argentina	1.855
17	Hong Kong SAR	1.855
18	Andorra	1.856
19	Macau SAR	1.864
20	Tajikistan	1.892
21	United States	1.903
22	Brazil	1.954
23	Chile	1.975
24	South Korea	2.011
25	Russia	2.014
26	Kazakhstan	2.036

(continued)

Table 16.2 (continued)

Rank	Country	Mean
27	Nicaragua	2.056
28	Ethiopia	2.065
29	Ukraine	2.077
30	Puerto Rico	2.147
31	Guatemala	2.229
32	Tunisia	2.271
33	Greece	2.307
34	Iraq	2.339
35	Malaysia	2.341
36	Colombia	2.359
37	Iran	2.362
38	Vietnam	2.386
39	Lebanon	2.404
40	Romania	2.412
41	Pakistan	2.457
42	Nigeria	2.460
43	Peru	2.471
44	Kyrgyzstan	2.476
45	Ecuador	2.498
46	Mexico	2.498
47	Serbia	2.559
48	Bangladesh	2.648
49	Bolivia	2.658
50	Kenya	2.693
51	Zimbabwe	2.706
52	China	2.831

Table 16.3 Comparison by gender

Country	Mean scores		% Difference	
	Male	Female	Male higher	Female higher
Andorra	1.864	1.847	0.9	
Argentina	1.892	1.819	4	
Armenia	1.783	1.852		3.9
Australia	1.631	1.66		1.8
Bangladesh	2.659	2.636	0.9	
Bolivia	2.72	2.595	4.8	
Brazil	2	1.912	4.6	
Canada	1.785	1.804		1.1
Chile	2.002	1.95	2.7	
China	2.848	2.816	1.1	
Colombia	2.426	2.289	6	

(continued)

Table 16.3 (continued)

Country	Mean scores		% Difference	
	Male	Female	Male higher	Female higher
Cyprus	1.878	1.779	5.6	
Ecuador	2.504	2.493	0.4	
Ethiopia	2.122	2	6.1	
Germany	1.383	1.392		0.7
Greece	2.347	2.273	3.3	
Guatemala	2.309	2.157	7	
Hong Kong SAR	1.856	1.853	0.2	
Indonesia	1.584	1.463	8.3	
Iran	2.404	2.319	3.7	
Iraq	2.475	2.198	12.6	
Japan	1.705	1.846		8.3
Jordan	1.705	1.608	6	
Kazakhstan	2.035	2.038		0.1
Kenya	2.741	2.645	3.6	
South Korea	1.998	2.027		1.5
Kyrgyzstan	2.513	2.438	3.1	
Lebanon	2.393	2.415		0.9
Macau SAR	1.883	1.849	1.8	
Malaysia	2.358	2.325	1.4	
Mexico	2.521	2.479	1.7	
Myanmar	1.827	1.579	15.7	
New Zealand	1.47	1.51		2.7
Nicaragua	2.117	1.997	6	
Nigeria	2.506	2.418	3.6	
Pakistan	2.534	2.367	7.1	
Peru	2.469	2.474		0.2
Philippines	1.819	1.669	9	
Puerto Rico	2.211	2.107	4.9	
Romania	2.37	2.455		3.6
Russian Federation	2.036	1.995	2.1	
Serbia	2.505	2.607		4.1
Singapore	1.263	1.248	1.2	
Taiwan ROC	1.549	1.692		9.2
Tajikistan	1.828	1.954		6.9
Thailand	1.892	1.719	10.1	
Tunisia	2.422	2.143	13	
Turkey	1.444	1.5		3.9
Ukraine	2.079	2.074	0.2	
United States	1.859	1.944		4.6
Vietnam	2.387	2.385	0.1	
Zimbabwe	2.73	2.682	1.8	

differences were small. However, in a few cases, the differences were more than 10%. The countries where the differences were more than 10% were the following:

Iraq 12.6%

Myanmar 15.7%

Thailand 10.1%

In all three cases, the men had the higher score, indicating that men thought bribery was more prevalent than did the women.

Areas for Future Research¹

There are many areas and topics that would benefit from further research. The present paper merely reports some facts. It would be interesting to know why the respondents answered the way they did. One weakness of the World Values Surveys is that the interviewers did not ask the respondents why they answered the way they did, which is understandable, given the fact that they had to answer hundreds of questions. Future studies could address the question of why people responded with certain answers but not others.

Reasons for the replies could be investigated for each demographic variable. For example:

- Why were female views different from male views in some countries but not in others (McGee & Benk, 2023b, m)?
- Why do older people tend to be more strongly opposed to bribery in some countries, but not in others? Why do younger people sometimes, but not always, show stronger/weaker opposition to bribery than older people (McGee & Benk, 2023f, g)?
- One might perform the same kind of analysis for the other demographic variables. Education level (McGee & Benk, 2023d, j) and income level (McGee & Benk, 2023e, p) seem to be ripe for investigation. Past studies have found several different patterns to exist for these two variables (Hernandez & McGee, 2012a, b, 2013a, b, c, 2014b, c, d). Why is that?
- Some studies have found that different social classes hold differing views on the ethics of bribery, while other studies have found that social class is not a significant demographic variable (McGee, 2023b; McGee & Benk, 2023c, v). Additional research could determine the reasons for these different outcomes.
- The various religion variables might also be investigated. People of different religious denominations (McGee, 2023a; McGee & Benk, 2023t; McGee et al., 2023a, b, c, d, e, f, g) have similar views in some cases, but different views in

¹Similar suggestions are given in other chapters of this book. If you decide to conduct research on any of these topics, please send us the results so we can cite them in our own future research.

others. The extent of religiosity sometimes makes a difference as well (McGee & Benk, 2023u).

- Several different patterns were found to exist for other variables, such as marital status (McGee & Benk, 2023r), confidence in government (McGee & Benk, 2023h), and other governmental institutions (McGee & Benk, 2023i, q). Sometimes people on the left side of the political spectrum had different views than those on the right side of the spectrum (McGee & Benk, 2023s), but in other studies, their views were similar. Why is that?
- Sometimes employment status is a significant demographic variable, and sometimes it isn't (McGee, 2022a; McGee & Benk, 2023k). Sometimes, the views of government employees differ from those of workers in the private or nonprofit sector, and sometimes they don't (McGee, 2022a; McGee & Benk, 2023w). So far, we have been unable to find any studies that explain the possible reasons for these different outcomes.
- A few studies have examined the relationship between ethnicity and attitudes toward bribery (McGee, 2023a; McGee & Benk, 2023l). These studies are mostly country specific, which may account for why ethnicity is sometimes a significant variable and other times not. More research could be done in this area.
- Some studies have found that there is a correlation between happiness (McGee, 2023a; McGee & Benk, 2023n) or health (McGee, 2023a; McGee & Benk, 2023o) and attitude toward bribery, but the results are not consistent, and so far no reasons have been given for the results found. More research is needed to explain the reasons for the different relationships that have been found.
- A few studies have found that people who live in large cities view bribery differently than people who live in small cities, but such is not always the case (McGee & Benk, 2023x; McGee & Guadron, 2023). More research is needed to uncover the reasons why there are differences in some cases but not others.
- There are many studies about corruption and bribery, but fewer studies on how governments are dealing with it and the methods they use to curb it. More research could be done in this area (McGee & Pardisi, 2023).
- Most studies begin with the premise that all bribery is bad all the time. There are exceptions of course, but not many studies discuss whether certain kinds of bribery are worse than others. More research could be done on this topic (McGee & Petrides, 2023a).
- Voter bribery is another good research topic. Although some studies have been done on it, more research is needed (McGee & Petrides, 2023b).
- There is a certain risk associated with both giving and receiving a bribe, but not many studies have examined this issue. Thus, more research could be fruitful (McGee & Petrides, 2023c).
- For longitudinal studies (McGee, 2022a; Hernandez & McGee, 2013a, b, c, 2014a), why have the views on certain issues such as bribery changed over time? This is a question that has been unanswered, for the most part. The reasons for demographic changes probably differ by country, so there is room to conduct many different country studies to examine this issue.

- As of this writing, the most current wave of the World Values Surveys is Wave 7 (Haerpfer et al., 2020). Scholars could replicate the present study with fresh data when future waves are released.
- Pick a bribery fact situation, and apply the principles outlined in the Rothbard-Block theory of bribery (McGee, 2023b). What result do you get?
- Pick a bribery fact situation, and apply the principles outlined in the helping hand-greedy hand theory (McGee & Block, 2023). What result do you get?

Concluding Comments

The findings in this chapter might be summarized as follows:

- The countries where bribery was least prevalent were Singapore (1), Germany (2), Turkey (3), New Zealand (4), and Indonesia (5).
- The five countries where bribery was most prevalent were China (52), Zimbabwe (51), Kenya (50), Bolivia (49), and Bangladesh (48).
- The views of men and women differed somewhat. In 36 countries, men believed that bribery was more prevalent than did the women. In 16 cases, women believed bribery was more prevalent.

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Chapter 17

Corruption and Bribery in Ottoman Tax Management: An Evaluation of the Period 1876–1909



Tekin Akdemir and Şahin Yeşilyurt

Introduction

The phenomenon of bribery and corruption is a common disease not only in the present but also in the societies of the past.¹ It can be said that the disease has continued to exist as *a common heritage* of societies from past to present. In this sense, it is possible to see the effects and consequences of bribery and corruption in modern societies as well as in the economic, political, legal, and social areas of past societies. It can be stated that, though dating back to ancient Rome, the Greek city-states, and Egypt, these practices, which were detriments to society but for the benefits of the culprits, were also present in the Ottoman administration and finances.

In the literature, various claims can be found regarding the falling behind of the Ottoman Empire compared to the contemporary European states and the eventual fall of the empire. Among these allegations, the prevalence of corruption and bribery activities seen in the Ottoman administration is one of the issues with a common opinion. Accordingly, corruption and bribery incidents experienced in Ottoman institutions have been shown as an important cause of decay in the state administration. On the other hand, in order to overcome this decay, it was stated that the Ottoman administration implemented a number of applications to prevent bribery and

¹The combination of these two concepts can lead to controversy as corruption is a broader concept that encompasses bribery. In this sense, it is possible to say that every bribe is a kind of corruption. However, in this study, both concepts were used together to increase the emphasis on related issues.

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corruption.² However, anti-corruption and anti-bribery practices were not enough, and it was believed that effective prevalence of bribery and corruption practices was behind the failure of a number of reform activities undertaken in the late Ottoman administration.

However, Herzog (2003) and Çoşgel et al. (2013) brought a partial criticism to this idea. Herzog (2003, p. 35) said corruption is a key element behind the failure of modernization in the late Ottoman administration but expressed that the issue of corruption was not addressed from a historical perspective and in a systematical manner. Similarly, despite the acceptance of the existence of corruption and bribery, Çoşgel et al. (2013, p. 363) expressed their concerns for allegations of corruption and bribery under the Ottoman administration, because they could not be sure whether the allegations of corruption and bribery in the Ottoman administration were based on official sources or only on an anti-Ottoman opposition. Moreover, they emphasize that Ottoman sultans, in their firmans or laws, made a significant effort against regional administrators to protect their subjects from inferior incidents such as bribery and corruption.

It is not fair to limit these justified critics/concerns of Herzog (2003) and Çoşgel et al. (2013) to the last Ottoman administration only. Despite allegations of the prevalence of corruption and bribery throughout Ottoman history, studies on these issues are limited. However, despite the limited work, the intensity of criticism urges us to question the neutrality of these criticisms.

For example, Herzog (2003, p. 37) especially criticized Western thinkers for their allegations and criticism of corruption in the Ottoman administration for not referring to credible sources in their studies. What is more, the author saw these reviews as just a repetition of mere gossip. However, he also stressed that these allegations and criticisms could be valid unless proven otherwise. However, it is interesting that even though such harsh claims were put forward without specifying the source, the proof of the invalidity of these claims was expected to be made by the affected party. Despite criticism of this lack of resources, this study addresses bribery and corruption in the period of Abdulhamid II in the context of financial events in the broader sense, and in taxation in a narrower sense, and reveals the reviews in light of archival documents. In the relevant Ottoman archives, in the corruption and bribery issues, concepts such as “corrupt,” “graft,” “concealment,” “dishonesty,” “venality,” “amurteshi (briber),” “middleman to bribery,” “briber,” “wicked,” “evil,” and “bak-sheesh” are often used.³ Documents related to corruption and bribery issues in taxation are various; when these documents are examined, there is evidence of not

²Çoşgel et al. (2013, pp. 363–364) suggested that the Ottoman administration made great efforts especially in the seventeenth and eighteenth centuries, to prevent corruption and bribery, and in this sense, they stated three important policies: (i) the separation of adjudication and punishment between judges and military/executive, (ii) the rotation of public officials, and (iii) a compensation scheme. Through these policies, the Ottoman administration endeavored to reduce corruption and bribery to the lowest levels.

³Here are the usages of the above words in Ottoman Turkish language: “yolsuz,” “ihtilas,” “ketm,” “irtikap,” “irtişa,” “mürteşi,” “raiş,” “raşi,” “mesavi,” “itisaf,” ve “caize.” The above English usages may not meet the certain meaning of these words.

placing the tax collected in the commodity box, corruption during the tax tender, and corruption of taxation issues in customs and census that may be viewed as the examples of corruption in this period. Given that there is no study in the literature that assesses tax management in terms of bribery and corruption in the Ottoman Empire, this study is the first in this aspect and makes a significant contribution to the literature. The implementation of the study based on archival resources can also be considered another significant contribution.

This study, which aims to evaluate the case of corruption and bribery in tax management in the light of primary sources, consists of three sections. In section “[Debates on corruption and bribery in ottoman history](#)”, the origins of corruption and bribery issues related to Ottoman history, the views put forward on these issues, and the measures taken against bribery and corruption were discussed. In section “[Corruption and bribery events in ottoman finance and tax management](#)”, the issues of bribery and corruption especially in tax management were examined, in particular in the period of Abdulhamid II using Ottoman archives. In section “[Conclusion](#)”, a general evaluation of the study was made.

Debates on Corruption and Bribery in Ottoman History

The issues of bribery and corruption are considered to be among the difficult issues in the study of Ottoman history. This difficulty is not only due to the difficulties in determining and unraveling the relevant issues but also is due to the spread of Ottoman history over an extended period of time. On the other hand, another crucial element that carries corruption in a difficult position in terms of Ottoman history is the presence of a number of practices⁴ such as gifting seen in the Ottoman administration. For example, especially in the pre-nineteenth-century Ottoman society, there was no salary practice in the present sense, and the income of government officials was known to be provided from gifts or fees for the work they did. Because of these practices, the evaluation of the gifts seen especially in the relevant period within the scope of bribery or corruption in the present sense is highly controversial. These discussions are not specific to the Ottoman state and could be seen, for example, in eighteenth-century England (Kırlı, 2006, pp. 50–51).

Therefore, as Kırlı (2006, p. 74) stated, it would not be right to describe gifting seen in the pre-Tanzimat Ottoman society between administrators and society, which was seen as a need for legal or social norms, as corruption or bribe in the

⁴It should also be noted that when we look at the early years of Islam, it is possible to see the discussions on this issue. After the collection of taxes, when a tax officer while delivering the taxes to the state treasury stated some were given as gifts to him, the prophet revealed that this kind of gifting is strictly forbidden in religion (Köse, 2008). On the other hand, discussions about whether gifting and other practices are a subject of bribery are beyond the purpose of this study. For more information on this topic, see Ahmet Mumcu (2005). *Tarih İçindeki Genel Gelişimiyle Birlikte Osmanlı Devleti'nde Ruşvet-Özellikle Yargıda Ruşvet (Bribery in the Ottoman Empire with its General Development in History, Bribery Especially in Judiciary)*, pp. 187–190 İstanbul: İnkılap Publications.

present sense. In particular, those events that took place before reforms were considered a necessity of ordinary life. However, along with the Tanzimat period, these issues were considered in the criminal sense. In this sense, it is clear that Tanzimat represents a historic turning point in corruption and bribery in the Ottoman administration.

In studies on Ottoman history, especially those related to corruption, evaluations against Ottoman but for other states are often encountered. Abou-El-Haj (2005, pp. 8–9) takes a critical attitude toward these reviews and opposes the ideas in those studies. The main reason of this opposition is based on the fact that the assessments were made without taking the specific conditions of the period into account and the existence of the double standard against the Ottoman Empire. In eighteenth-century England, for example, the issue of corruption in appointments to public duties represents an indispensable requirement of the era and considered a success in the state administration, while morality is taken into account only for the purpose of obloquies when the Ottoman was on the focus.

For this reason, Abou-El-Haj (2005) emphasized that the spirit of the era and the structure of society should not be ignored in studies on concepts such as corruption and bribery. However, it should be noted that even though they are not called corruption, common practices in these periods that can be classified as bribery and corruption made certain contributions to society and financial administration despite the fact that they negatively affected public financial administration. As these practices before and after Tanzimat caused damage to public financial administration, these practices are discussed around the concepts of bribery and corruption in the following parts of the study.

When the history of bribery in the Ottoman era is taken into account, we see that the existence of such practices that damage public administration since the beginning of establishment of the state is accepted. This acceptance is mainly due to the assumption that bribery exists more or less in all societies. The limited resources of the first period of the Ottoman Empire prevent us from making definite assessments about this period.⁵ Still Mumcu (2005, pp. 93–101) speaks of the presence of bribery incidents in many areas ranging from health care, military affairs, financial affairs, to public works when writing about the general history of the Ottoman Empire, especially using itineraries and emissaries prepared by foreigners. Moreover, he argues that bribery plays an active role in supporting or preventing riots and bandit activities. But despite all these allegations and criticism of corruption and bribery, Mumcu (2005, p. 272) underlines that the sixteenth-century Ottoman administration behaved more fairly than the European states in the same period. Especially during this century, the European peasant escaping the heavy tax burden and entering under the Ottoman rule is a clear representation of what view these peasants who were under pressure had of the Ottoman Empire.

⁵The History of Aşık Pashazade (2008), which is an important source of this period, provides important information about the existence of bribes. Especially about the inappropriate behaviors of qadis, it makes the following statement: the main source of bribery is the low salaries of qadis.

Another assessment of the corruption and bribery incidents during this period is in Shaw's, 1976 work. Shaw (1976, p. 171) stated that in the appointments made in the sixteenth century, persons who took office were obliged to give gifts or make a payment in response to this assignment. They, on the other hand, would be able to compensate for the payments they made through the tasks they would perform. For allegations of bribery and corruption in this period and to understand the state's attitude toward these events, Darling (2016) benefited from the sixteenth-century archival sources – from the commission's office book called as *mühimme defteri*. According to these sources, the decrees were sent by the sultan to the regional administrators (e.g., the Egyptian qadi), and detailed examination of the corruption allegations attributed to Husrev and Suleyman Pasha was ordered.

Improper handling of public revenues and corruption in the state administration, especially in financial administration, also existed in the seventeenth century (Darling, 2006, p. 123). Karal (1941, p. 45) underlined that bribery in the Ottoman administration began to prevail among those who want to enter into the service of the state and those who had business to be attended by state workers from the period when the empire began to lose the former power of the state. These individuals had to give gifts or bribes to the relevant officers in order to receive positive answers to their requests. So much so that these practices were now the basis of the state administration.

Reactions to this radical change, of course, were not delayed. For example, in the early years of the seventeenth century, Receiver General Sarı Mehmet Pasha made important statements about the negative effects of bribery. In later periods, corruption and bribery had a prominent place in the debate about the impasse that the Ottoman Empire entered into. In addition, a distinguished importance was attributed to these issues in the *nasihatnames* (letters of advice). *Risale (treatise)*, written by Koçi Bey, showed that corruption events involved the entire management system (Shaw, 1976, p. 291).

As can be seen, Ottoman history did not exist in a despot management style, contrary to what is believed. In other words, a number of disruptions and mismanagement attitudes seen in the state level and administration throughout Ottoman history were subjected to criticism. It is possible to gather these criticisms mainly in four categories: i) criticism of the sultans' personalities, ii) criticism of dynasty members, iii) criticism of statesmen, and iv) criticism of a number of applications introduced by the state. However, it should be noted that there are various differences between these groups both in style and in content (Bizbirlik, 2004, p. 52).

Despite these stylistic differences, there have been criticisms about the behavior of all these groups regarding bribery. For example, when it comes to sultans, it was suggested that bribery became widespread because of their apathies and indifferences to the state administration, and hence social order was negatively affected. On the other hand, as for criticism of statements, it was stated that even though it was present in earlier periods, non-prevalence bribery entered every stage through these people. Thus, through these people, bribery ceased to be an extraordinary situation

and then became an ordinary event. As a result, bribery was a prerequisite for assigning a position, especially in the state administration.⁶

A number of reform steps were taken to prevent the weakening of the Ottoman administration. With these steps, successful systematic operation in the Ottoman administration was desired to be made operational again. The desire to prevent incidents such as corruption and bribery was a common feature of these reforms (Shaw, 1976, p. 175). However, it is also a fact that despite all these measures, corruption and bribery continued to have a negative impact on society.

On the axis of all these negative effects, when we come to the Tanzimat period when significant transformations in the Ottoman administration were observed, the Tanzimat administration argued and focused heavily on the idea that the reforms made would be a futile effort unless the roots of bribery and corruption were cleansed from the society. In this sense, pre-Tanzimat state administrators and the Tanzimat administration played a significant role in enacting significant legal regulations for the purpose of preventing or at least minimizing bribery and corruption (Karal, 1941, p. 45). For example, in the early nineteenth century, Selim III, taking into account the damages caused by bribery to society, gave his grand vizier severe orders to abolish bribery. In fact, in order to show how determined he was in these orders, sultan stated that “I will not spare even my own child” about the person involved in the bribery (Karal, 1941, p. 45).

Again, in the text of the Charter of Alliance, known as *Sened-i İttifak*, signed during this period, it was decided that “the act required by the signed parties would be rejected in the event of bribery and corruption, even if it comes from the grand vizier.”⁷ During the period of Mahmoud II, for example, in 1815, a decree was issued in order to prevent the common types of corruption, especially in the sharia court. Different types of corruption and bribery were discussed in the relevant edict. In particular, gifts and tips represented important examples of corruption and bribery (Çadırcı, 1981, pp. 140–142).

However, these statements against bribery would not have shown the effect that the subject of bribery that gnawed on the Ottoman state continued to exist. Mahmoud II introduced a number of reforms in 1834 in order to solve the problems in bureaucracy. Within the scope of these reforms, the implementation of the annual appointment of civil servants has ceased, as it caused social and political pressure on civil servants. Moreover, gifts offered to obtain a duty in the state administration and a number of other payments gave way to bribery, so these methods were removed, and appointment of public officials through the basis of competence and via examination was decided. As noted by Shaw and Shaw (1977, p. 39), the term *tip*⁸ began to acquire the connotation of bribe in the following years. In addition, the traditional

⁶Detailed discussions on these criticisms can be found in the Ottoman chronicles.

⁷For the Charter of Alliance text, see Ali Akyıldız (1998), “Sened-i İttifak’ın ilk Tam Metni,” *İslam Araştırmaları Dergisi*, Sayı 2, ss. Pp. 209–222.

⁸There are discussions in the literature about whether *tip* is a form of bribery. For example, in today’s Turkish legal system, the *tip* has been accepted as a gift or donation because it does not create any legal rights and liability.

fees that caused the bribe were removed and replaced by a regular salary payment system. Interestingly, however, officers were opposed to this practice, considering that the newly introduced salary payment caused them harm.

From the reforms introduced, especially with regard to corruption and bribery, the Criminal Code regarding Ways of Ulama⁹ of 1838 occupies a critical position. The aim of combating bribery in the mentioned law was held in the forefront, and in the case of bribery, both the bribe giver and receiver were to be expelled from the profession and to compensate for the losses caused by the mentioned acts. In addition, imprisonment and beatings were among these types of penalties. The code also contains information about the exams to be held in the recruitment of officers and the principles of ascension in the post (Çadırcı, 1981, pp. 144–147). One year later, in 1839, Mustafa Reşit Pasha led Sultan Abdulmecid to issue a decree for the elimination of bribery (Shaw & Shaw, 1977, p. 39).

In 1840, the criminal code was introduced in order to combat bribery and corruption more effectively. This law stated that the grand vizier, clerks, and all officers involved in the tax collection were subject to this law. In addition, what was determined in the relevant law within the scope of bribery and what penalties would be subjected to noncompliance with the law were clearly stated (Kaynar, 2010, pp. 307–308).

Kırlı (2006, p. 74) noted that the purpose behind the introduction of the criminal code dated May 3, 1840, was not from the distinction between public income and personal income and moral values in the present sense. Moreover, he suggested that the main goal was that executives would no longer need to take bribes and be part of corruption as they would receive increases in their salaries.

The first high-level “victim” of the Criminal Code regulation of 1840 was the governor of Edirne and former Finance Minister Nafiz Pasha. As a result of many accusations against him during that period, Nafiz Pasha, who was guilty of corruption, was both dismissed and deported. It was also reported that as the decision of the court, the money that was subject to bribery and the gifts he received were collected from him (Kaynar, 2010, p. 218).

Referring to the events exposed by Nafiz Pasha, Kırlı (2006, p. 84) made a generous assessment of the Criminal Code of 1840. Thus, he suggested that in conjunction with the Criminal Code of 1840, the issue of corruption became a legal justification for the purpose of eliminating political opponents in the Ottoman administration. Accordingly, the arena of political struggle became law, and the weapon was corruption allegations. He supported this claim with the events of Izmit Governor Akif Pasha, who was an important political figure at the time, and his men. Accordingly, Akif Pasha was punished as a result of accusations of acts prohibited by Tanzimat, such as receiving money from the public and getting paid for

⁹As the code focused on administrators such as qadi, who are especially tasked with establishing justice in the law, their sensitivity in the Ottoman Empire about bribery and corruption reveals the importance the empire gives to the issue, because it was known that even though these people were tasked with the establishment of justice in society, they took part in activities that would harm society and would deeply affect society.

the services, embezzlement, ledger falsification, and bribery. Moreover, some of the damages his acts caused were charged to him and his colleagues. Just as in the case of Nafiz Pasha, Kırılı (2006, p. 95) suggested that the punishment of Akif Pasha was more political than legal.

Similarly, the Grand Vizier Mehmed Husrev Pasha underwent a similar treatment (Kaynar, 2010, p. 220). Kırılı (2006, p. 96) also expressed that the allegations put forward against the abovementioned persons were not solely for them and claimed that in case of investigation of other governors, their result would be the same. However, he also indicated that the aforementioned persons were victims chosen by the Tanzimat administration to be made examples to other administrators and that concessions on Tanzimat's rules would not be made and that these names were chosen because of prior political strife.¹⁰

In addition to the criminal code issued in 1840, an order was issued in 1855 that focused solely on bribery. In this very comprehensive order, the types of bribery and penalties and sanctions related to them in this period were included (Kara, 1941). In addition to these regulations, different orders and regulations were introduced during the Tanzimat period, aiming to prevent corruption and bribery as much as possible. However, when we consider examples of bribery and corruption in the archive documents with successive regulations, it is clear that these issues still remained a problem in the nineteenth-century Ottoman administration, one way or another.

A number of decisions have been made in the period after Tanzimat in order to eliminate or at least reduce bribery to a minimum level. For example, Abdulhamid II made improvements in civil servants' salaries so that officers do not stoop to bribery and corruption. According to this arrangement, the salary of civil servants had been adjusted within certain limits based on the position of the officer (Shaw & Shaw, 1977, p. 245).¹¹ But Mumcu (2005, p. 288) claimed that bribery and corruption incidents increased during this period. Although the source of this claim is not archival documents, it is a fact that when we take into account the corruption and bribery in the Ottoman finances discussed in the next part, it is possible to say that such practices could not be eliminated.

¹⁰On the other hand, Herzog (2003, p. 36) points that there were no concrete results in investigations of corruption in the Ottoman administration, especially in the investigations of senior executives.

¹¹For example, it was decided to pay 20,000 kuruş to the grand vizier, 20,000 to the ministers, and 10,000 to the undersecretary. For officers at the other levels, see Shaw and Shaw (1977, p. 245).

Corruption and Bribery Events in Ottoman Finance and Tax Management

As can be seen, though the scope and impact throughout Ottoman history was at different levels, in almost every period and in all areas from justice to military and finance, discussions about corruption and bribery had been prevalent. In fact, this situation was not specific to the Ottoman Empire only but still can be seen in many countries even today. For the Ottoman Empire, especially through the Ottoman archives, it is possible to find archive documents related to the events in the last period of Ottoman finance. As will be discussed thoroughly below, the issues contained in these documents are as follows: corruption in the collection of taxes and tax auctions,¹² complaints of some officers and taxpayers against these corrupt matters, the petitions about their innocence of the persons subjected to the allegations, the investigations carried out against the people who were subjected to the complaints, and admissions of these persons to the court as a result of these investigations and appellations to the final court decision.

On the other hand, according to the archive documents, the persons who faced an inquiry as a result of complaints for such practices and were referred to the court on the axis of these inquiries were relieved of their duties and made to compensate for the damages they had caused. However, as discussed below, according to some documents, people who were dismissed asked for a pardon, either to return to their duties or to request a new task.

In addition, some documents showed that some proposals for the prevention of corruption were presented. For example, an article was sent to Rumeli province by the Monastir tax manager. The article noted that the salaries of tax officers being inadequate and low were a drawback. The document emphasized that civil servants with low salaries may be prone to irregularities and corruption; therefore, in order not to challenge the negative in question, it was argued that the salaries of these officers should be upgraded (TFR. I. MN. 143/14278). In another example it was stated that poor state officials, who were in management and even thought to be involved in corruption, should only undergo a change in position. The situation of Baghdad Governor Sırrı Pasha stands before us as an example of this assessment. In the relevant document, the Baghdad Governor Sırrı Pasha, who was corrupt in the auction of scale tax, was reported to the sultan about the assignment to another province and asked for an answer for the final decision (İ. MIN. 1230/96276).

On the grounds of these assessments made on the basis of archival documents, in this study, first complaints and notices about corruption and the petitions given

¹²In the document dated 1889, for example, in his petition sent to the town hall, Avadis claimed that there was an issue of corruption in the tax tender (DH.MKT. 1677/26). Similarly, in the document dated 1890, it was suggested that the former governor of İçel sanjak Rıza Pasha was a part of corruption in the tithe and livestock tax (DH.MKT. 1769/13). In a document dated the same year, Baghdad Governor Sırrı Pasha committed corruption in the tender for the scale tax allegiance (İ. MIN. 1230/96276).

against them are discussed. Later, the investigations of corruption allegations and judicial proceedings are discussed, respectively.

Complaints and Petitions on Corruption

The Ottoman archives provide us with particularly vital information about complaints about corruption. Some of these complaints came directly from the local people, and in some cases, the state-level officials filed complaints. The event that former director of Mecdilüşşems district Ömer Fevzi Effendi experienced can be given as an example about the results of complaints made by local people about corruption and bribery practices. According to the document, Ömer Fevzi Effendi, in his petition, stated that he successfully and devotedly fulfilled his duties but was subjected to slander by some malicious people in the region, and therefore he was removed from duty unfairly. Noting that this situation put him in an inconvenient situation, he asked for mercy. To assess the situation in question, a letter was sent by the head of state known as Şurayı Devlet to the Office of Interior Ministry (DH. MKT. 541/29).

However, in the evaluation, it was emphasized that Ömer Fevzi Effendi gave the tax collection duties of a village to his brother-in-law. It was also found that he threatened the people by sending constabularies to the village to get more taxes from the peasants. Particular attention was drawn to these negative behaviors exhibited by Ömer Fevzi Effendi in the mentioned document. Moreover, it is underlined that the allegations uttered were not a slander, but rather certain, according to correspondence with the Syrian province. Therefore, it was decided that the appeal of the person concerned was not eligible (DH. MKT. 541/29).

As mentioned above, other than the locals, some government officials, such as tax clerks and tax directors, also filed reports and complaints about corruption. For example, Köysancak town tax collector Emin telegraphed to Mosul authorities that Köysancak kaimakam assigned his relatives as tax collectors and acted against the will of the state while collecting the dividend tax (DH. MKT, 2274/77).

Similarly, Tax Manager Fethi Bey wrote a letter stating that some corruption occurred in the census of Aydın province and in the distribution of taxes. A questioning letter was sent to Aydın province to investigate the alleged events in the corresponding letter (BEO. 3101/232511). Another notice was that Detachment Commander Kaimakam İzzet Bey was corrupt in the collection of taxes. A letter was sent to Aleppo province for the purpose of taking the necessary actions regarding the report (DH.MKT. 618/59). Likewise, a petition was sent to the province of Sivas by Halil Rüşdü Effendi, who was on duty in Iskefsir town. In the submitted petition, it was reported that Iskefsir kaimakam and the property manager had been corrupt and asked for legal proceedings to be conducted. As a result, it was decided that proceedings were to be held regarding this complaint (DH.MKT. 1290/41).

On the other hand, it is possible to say that there are quite interesting examples in the Ottoman archives about the reports and complaints of corruption and bribery

made through officials. For example, as can be seen below, the names that were reported were subjected to some sanctions by the people they had reported. The issue of sanctions against these individuals is also very remarkable as they were carried out by those reported. For example, the clerk of the Bidayet court,¹³ Mehmed Fehmi, filed a corruption report about Sinop Deputy Prosecutor Tahsin and Mehmed Rüşdü, the chief clerk of the courthouse of İstefan town. However, in the article sent by Mehmed Fehmi to the judiciary, it was stated that he was withdrawn from the post due to this report. In accordance with this article, investigation of the allegations was decided to be carried out by the judiciary (DH. MKT. 1578/33).

A similar incident occurred in Yozgat. Ömer, Şahap, Mehmed, and Abdullah, who served as tax clerks in Yozgat, reported that the Yozgat accountant and the mayor of the municipality took bribes and claimed that Provincial Governor Abdulvahap Pasha was protecting them. However, they wrote a petition to suggest that they were imprisoned as a result of the notice. This petition was then sent to the Ministry of Finance and from there to the Interior Ministry. Finally, a request was sent to the province of Ankara asking to investigate the mentioned cases of bribery (DH. MKT. 1913/96; MIN. MKT. 1924/98).

In some cases, there were reports that people in charge remained in their duties despite some corrupt activities. For example, a petition was sent to Aydın province by the former governor of Köyceğiz, Suleyman Rüşdü. In this article, there was a complaint that Sadık Effendi, director of correspondence of Aydın sanjak, made improper behavior in the tender of Milas town and was involved in corruption in Köyceğiz town. But despite all these negativities, it was also underlined that Sadık Effendi continued his duties and was not even referred to the court. Therefore, based on the relevant letter, the Aydın province was asked to take action regarding the complaint (DH. MKT. 1818/119).

On the other hand, it was observed that the issue of corruption was used as a means of accusation among a number of officers during this period. For example, former Notary Public Mehmed Effendi of Amare Sanjak Bidayet Court wrote an article stating that the Basra region was very poorly ruled and irregularities and corruption were in demand. However, an article was sent by the governor of Basra to the Interior Ministry. In this article, it was stated that the subject matters Mehmed Effendi wrote did not reflect the truth. Moreover, it was stated that the main purpose of this person was to manifest himself as a reliable person and act so in order to find a job. In addition, the governor of Basra suggested that this person was the tongs of the corruption of former Amare Governor Rüşdü Pasha (DH. MKT. 2023/102).

Another similar example was experienced in Bitlis. According to the document, a request was sent to the judiciary by Abdulcelil, the Bitlis Census Tax Office balances clerk. In his petition, Abdulcelil suggested that Ismail Effendi, the Bitlis tax manager, put him in jail. Moreover, he claimed that he was removed from his post. On the other hand, during the period, the court proceedings were always postponed

¹³The name established after Tanzimat was given to the lower-level courts rather than the courts of appeals and proceedings that look at trivial cases.

under various pretexts not to enable him to make an appearance in court. However, Abdulcelil later stated that the court heard his case and that he was found not guilty. In his petition, Abdulcelil claimed that he was not guilty but that this plea was prevented by both Ismail Effendi and his county letter. As a result, all these claims were asked to be examined within the scope of the article sent to the Bitlis province (DH. MKT. 1974/88).

Inquiries and Forensic Procedures on Corruption Claims

As presented above, there are reports of bribery and corruption in the Ottoman archives by local residents and government officials. Again, through these archives, it can be observed that the Ottoman administration brought about some inquiries as a result of these complaints and notices. For example, the document sent to the Interior Ministry stated that there were reports of corruption in the tax collection by an individual named Yorgi Yanakoli, mukhtar of Drameşte village in Naslic sanjak. Therefore, it was asked to conduct the necessary procedures by making an inquiry about the person concerned (BEO. 1861/139525).

In the Ottoman archives, there are quite a variety of documents concerning inquiries on allegations of bribery and corruption in the fiscal system, especially in tax management. As is known, each document is actually a subject of research in itself. Therefore, there will be no thorough information given about these documents here. However, brief information about the contents of the documents will be given to bring them into the literature. For example, see DH. TCIK. P. 5/104 for reports about corruption allegations of tithe and other taxes related to the villages Meshrefe, Yeksa, Kancere, and Zubur. See DH. MKT. 2565/28 about the opening of inquiries on corruption in tax collection in the village of Çımanda. Finally, for an investigation of tax-related corruption and irregularities of the tax clerk Şevket Effendi, acting director of Taraklı district, see DH.MKT. 2494/18.

As a result of the inquiries made because of the allegations put forward above, a number of conclusions, such as the prosecution of persons who were accused of a crime or the notice was not in place, have been achieved. For example, due to the drought in Konya and due to the shortage of product growth, distribution of various provisions to the people was decided. However, some corruption was allegedly committed by the officers in charge of this distribution. As a result of the inquiry, it was decided that these persons should be tried. As a result of the investigation, in the article sent to Konya province, as stated in the petition of the Deed Clerk Mehmet, Beyşehir town Tax Clerk Sadık Effendi was a part of this corruption, and as a result, he was asked to be prosecuted (DH.MKT. 95/31).

Ebukemal town Governor Mehmed Rüşdü Effendi's experiences in relation to how the corruption and bribery existed in the Ottoman finances were addressed provide highly descriptive information about the series of events that happened in the period. According to the document, in a paper sent to the grand vizier, it stated that former Southern Director Mehmed Rüşdü Effendi was elected to the vacant

position for the kaimakamship of Ebukemal town of the Zor sanjak by the officer selection commission. This appointment decision was submitted to the grand vizier (DH. MKT. 1383/39). In the response addressed to the Zor sanjak received in about a month's time, it was stated that Mehmed Rüşdü Effendi was found suitable and allowed to take office (DH. MKT. 1393/98).

However, soon, there were reports about the kaimakam and the commodity manager and some mukhtars that they were attempting some irregular work over the tithe of the village of Ramodi of mentioned sanjak. Officers were then assigned to investigate these claims. As a result of the investigation, it was observed that there were strong signs that such irregularities were highly likely. It was also noted that the state and movements of the kaimakam supported these claims. Moreover, some of the villagers suggested allegations that the kaimakam had committed some misconduct and mukhtars were part of embezzlements too. All these issues were discussed in the article sent from the Zor sanjak to the Interior Ministry. Afterward, permission was requested for a court trial of the kaimakam and his team. This situation was submitted to the sultan by the grand vizier and consented to the conduct of the proceedings in question (İ. D. 97/5802). All these developments were reported to the Zor sanjak and officer selection commission (DH. MKT. 1673/33).

Mehmed Rüşdü, who was referred to the court in the past, had a conviction that his corruption was finalized and was found guilty, but the writ received was not found in the archives. A letter had been sent from the Zor sanjak regarding both the determination of the outcome and the appointment of the new kaimakam (DH MKT. 1972/80). In a letter sent to the grand vizier, it was stated that as Mehmed Rüşdü Effendi could not continue to serve, administrative clerk of the Sanjak Assembly Derviş Kâmil Effendi was appointed in his place. However, it was noted that Derviş Kâmil Effendi was not a very agreeable name, and it was claimed that he was given the spotlight by the officer selection commission (DH. MKT. 2014/86). Thus, with the article sent to the Interior Ministry, the appointment of Derviş Kâmil Effendi within the scope of wills of the imperial decree was deemed appropriate for the reasons in question (BEO, 101/7557).

Unlike the example presented above, people who in some cases were subject to allegations of corruption and bribery objected to these decisions and appealed to the court for the decisions issued on them. For example, Zabtieh Cavalry Captain Halil Agha was found guilty by the provincial court for allegedly embezzling taxes in some villages of Haymana, attached to Ankara sanjak. However, Halil Agha had filed a petition to the State Court of Appeals because the result of this court was not appealed. In his petition, Halil Agha filed an appeal by stating that the decision was not correct. However, in the answer, it was stated that the due date of application for the appeal had passed, and therefore an appeal was not possible (S.D. 2913/37).

In contrast to this example, the appeals made in some cases were seen on the spot, and the court's decision was distorted. For example, the appeal by Raniye village Tax Clerk Fettah Effendi was evaluated in the State Court of Appeals. As a result of the evaluation, the tax clerk Fettah Effendi was acquitted (DH.MKT. 766/53).

Conclusion

The issues of corruption and bribery in the Ottoman administration are a topic discussed both in the past and in the present. Moreover, it is possible to say that there is almost a consensus that one of the prominent elements behind the fall of the Ottoman Empire was corruption and bribery. However, despite this unanimity, it is clear that the studies addressing these issues through archives in the literature are quite limited. In fact, some names, such as Herzog (2003), which put forth studies in this field, suggested that allegations consisted in some studies were made without the source and added that these claims might have been the repetition of rumors. On the other hand, a number of differences in Ottoman history about the views of corruption and bribery within the period before and after the Tanzimat era make debating of these issues difficult. Accordingly, the prevalence of gifting in the state administration and covering of the public service with fees taken from the public instead of a fixed salary in the period before Tanzimat but making of such practices illegal in the post-Tanzimat period reveals this difficulty and contradiction.

Taking these challenges into account, the current study examined the allegations of corruption and bribery in the Ottoman financial system and the attitude of the Ottoman society and its administration toward these claims and addressed the issue through the Ottoman archives, focusing on cases of bribery and corruption. Accordingly, in the study, as is obtained from archival sources, examples of corruption and bribery in the taxation process and reports of involvement by both taxpayers and civil servants during the relevant period were found. As a result of these reports, it was observed that inquiries were initiated. Claims of corruption were sometimes made for a single individual. In some cases, the tax clerk, the subsidiary, and the collector were reported about the joint act of such practices. As a result of the investigations, it was decided that the persons concerned should be referred to the court and removed from their duties. However, some decisions have been appealed and decided to acquit persons who were accused of crime. Likewise, in some examples, people who were exposed to corruption wrote petitions claiming their innocence, and as a result of investigations, some of these accused were found to be innocent.

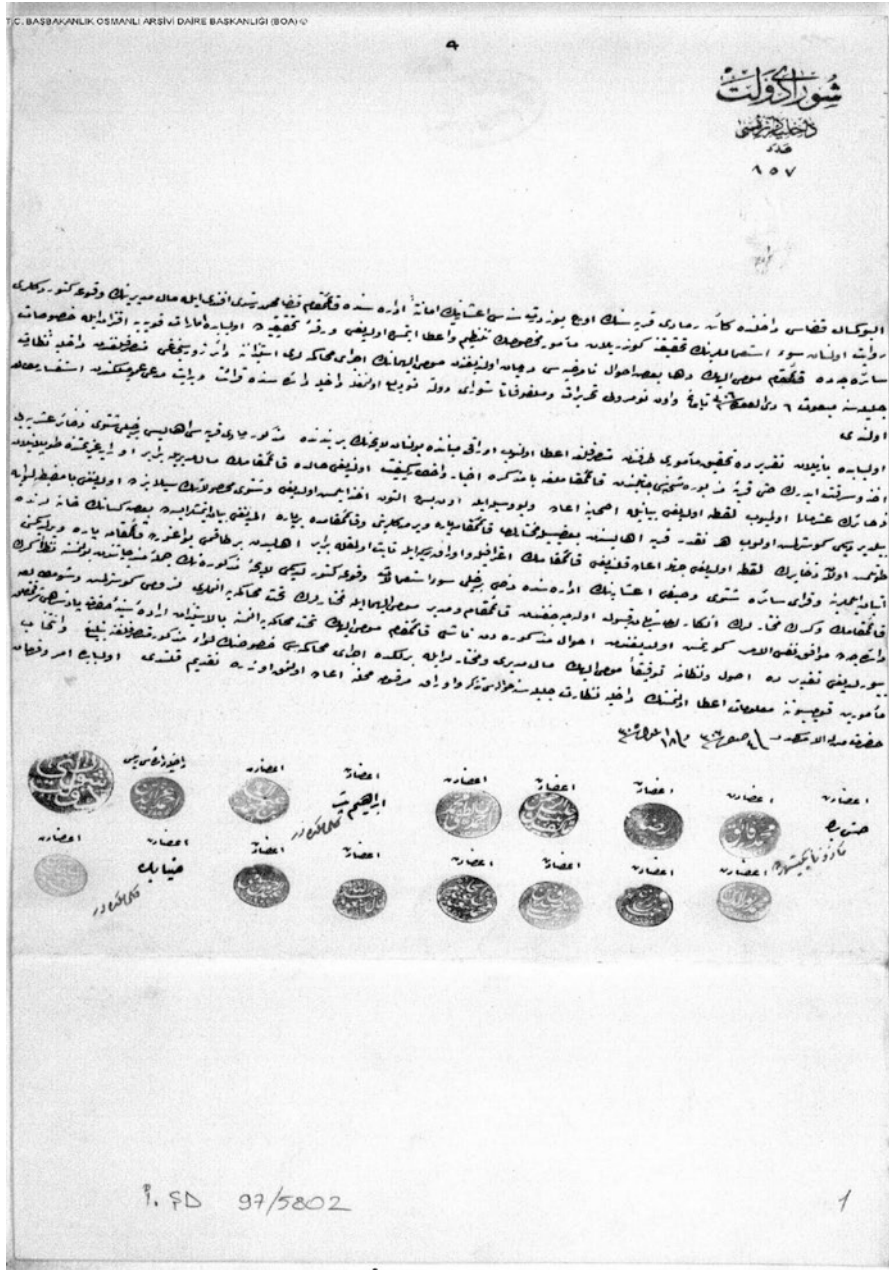
Interestingly, in some cases, civil servants who revealed tax corruption became the subject of complaints. On the other hand, oddly enough, it was seen in some archival documents that officers who were found to have been corrupt requested to work on another assignment. Moreover, examples of getting compensation due to corruption from people whose crimes were fixed are quite limited. As a result, there were events of bribery and corruption in the Ottoman finance during the late period of the state, especially in tax management, and some investigations in order to prevent these events were carried out by the Ottoman administration, and as a result of these inquiries, the relevant persons were punished.

On the other hand, corruption and bribery issues were not ignored in the Ottoman finance, as can be seen from the archival documents discussed in this study. In different terms, from the time of corruption and bribery events, the Ottoman

administration made important decisions to prevent these practices. In particular, from the beginning of the nineteenth century by means of various laws, punishment of such persons who committed these crimes by expulsion from the profession and the compensation of the damages they had caused was targeted. In addition, it was observed that the Ottoman society, including both local people and civil servants, was not indifferent to the issue of bribery and corruption and hoped these practices would cease. It is possible to understand all these assessments from reports, and inquiries began in response to these applications.

As a result, alas it is a fact that corruption and bribery cases were often encountered in Ottoman finance, especially in tax management. It has been put forward through archival documents that the Ottoman administration actualized a number of solution proposals to prevent, or at least reduce to a low level, the practices in question.

Appendix: On the Court About the Claims of Corruption of Ebukemal Kaimakam Mehmed Rüşdü Effendi



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Chapter 18

Fighting Against Corruption and Bribery in Public Procurements During the Covid-19 Pandemic



Süleyman Dikmen and Hüseyin Güçlü Çiçek

Introduction

Corruption is one of the fundamental issues that threatens the health sector (García, 2019; Hussmann, 2011; Kohler, 2011; Savedoff & Hussmann, 2006; Vian, 2008a, b). Corruption is an insidious entity that resolves the rule of law. The proliferation of bribery in the public sector would increase political corruption and extinguish the legitimacy of the government (Wrage, 2007). These types of activities would lead to the failure of the government. Worldwide, 500 billion dollars of 7.5 trillion dollars spent for health is lost due to corruption each year, and 1 out of 6 people (17%) in the world declares that he/she should pay a bribe when dealing with the health sector (Transparency International, 2021a). Moreover, according to the OECD (2017), 45% of people globally think that the health sector is either corrupt or extremely corrupt. Therefore, corruption may mean the difference between life and death (Transparency International, 2016).

According to Transparency International (2021a), corruption in the health sector causes the death of approximately 140,000 children and weakens the fight against diseases. A health sector that is favourably disposed to corruption and bribery has become more favourably disposed with the Covid-19 pandemic. Covid-19 is an international public health problem that imposes serious scarcities of medical devices, equipment and medication on governments and health systems. These problems create potential risks and opportunities in terms of corruption.

The European Union defines six different corruption typologies for the health sector. These are bribery in medical service delivery, procurement corruption, improper marketing relations, misuse of (high) level positions, undue reimbursement claims and fraud and embezzlement of medicines and medical devices

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(European Commission, 2013). The scope of this chapter is corruption and bribery in the public procurements of the purchase of goods, services and business in the health sector. Public procurements have a crucial role in making a decision about health services (Miller et al., 2019). It is the fundamental interface between the public sector and the suppliers of medication and medical devices, and the aim of the public procurements is to attain an appropriate amount of medication and medical devices at the best available price (Cohen, 2006). In many countries, the rate of public procurements to gross domestic product (GDP) is around 13–20% (Transparency International, 2020a). The magnitude of public procurements creates a tendency towards corruption in the health sector. According to the UN Office on Drugs and Crime (2013), it is estimated that 10–25% of the public procurements in the world are lost due to corruption. This ratio is valid in regular times, but the crisis periods of pandemic diseases create a fertile environment for an increase in the ratio.

Crisis periods increase the demand for certain goods and services. Covid-19 has also increased the demand for the goods and services that are necessary for the prevention of the spread of the disease and for the cure and immediate treatment of the disease and has brought security gaps in the supply chain to light (World Bank, 2020). Corruption and fraud in the purchase of medical devices and medication and in the construction and repair of health facilities have increased. Besides, substandard and counterfeit medical products have increased globally, whether directly connected to Covid-19 or not. Including face masks, hand disinfectants and diagnostic tests, various products utilised in the diagnosis and treatment of Covid-19 are under risk (Newton et al., 2020). Therefore, robust and efficient procurement processes should be developed. Otherwise, corruption in public procurements would waste the resources and would potentially cause dangerous products to infiltrate into the health sector. In order to create robust and efficient procurement processes, transparency and accountability should be placed at the centre of procurement processes, especially during the Covid-19 period. This chapter discusses the role and importance of transparency and accountability in the fight against the corruption risk that is created by the Covid-19 pandemic in the public procurements in the health sector.

The structure of the chapter is as follows: following the introduction, the second part examines the risk of corruption and bribery in the health sector. The third part discusses the corruption risk in the public procurements in the health sector in terms of the Covid-19 pandemic. The fourth part is devoted to the role and importance of the principles of governance in the fight against corruption and bribery in public procurement in the health sector during the Covid-19 pandemic.

Corruption and Bribery in the Health Sector During the Pandemic

As the concept of corruption contains complicating factors, relationships and processes, even though it does not have a universally accepted comprehensive definition, quite a number of definitions have been proposed. For instance, according to the definition of Transparency International (2018) that is widely used in the literature, corruption is “the abuse of entrusted power for private gain”. Global health corruption is defined by MacKey and Liang (2012) as “misappropriation of authority, resources, trust or power for private or institutional gain that has adverse effects on regional, local, or international health systems and/or that negatively impacts individual patient and/or population health outcomes”. The most common corruption type is probably bribery. Besides, bribery is the most costly type of corruption (Cleveland et al., 2009). According to the United Nations (2004), bribery is “the bestowing of a benefit in order to unduly influence an action or decision”. Bribery is caused by the abuse of authority by authorised people (Pohlmann, 2020). The fundamental reason for this is that an official accepts, solicits or extorts a bribe (World Bank, 1997). This private income may be either a single or a step-by-step payment and can be paid in an envelope or after a negotiation between the parties (Wrage, 2007).

Corruption and bribery are global problems confronted by both developed and developing countries as they discredit public institutions and obstruct economic growth and development (Bardhan, 1997; Loughman & Sibery, 2012; Mauro, 1995, 1997; Shleifer & Vishny, 1993). At the top of the sectors that are vulnerable to and are under the risk of corruption and bribery is the health sector (Brockmann, 2011; Jain et al., 2014; Vian, 2008b). There are various reasons that cause this situation. In the health sector, there are lots of public funds and distinct actors, and crucial public roles are assigned to private actors (Savedoff & Hussmann, 2006). Besides asymmetric information, the environment of uncertainty in the health sector, high public expenditures and the complicated structure of the system create opportunities for the concealment of corruption and bribery (García, 2019; Savedoff & Hussmann, 2006).

Figure 18.1, which was developed by Vian (2008b), is a theoretical framework for explaining why corruption occurs in the health sector. Four circles in the model reflect the factors that cause corruption and how the abuse of power is connected to the pressures and incentives directed to the government members in terms of pressures to abuse, opportunity to abuse and rationalisation. When people attain an opportunity to abuse and feel pressure on them to realise it, they generally prefer not to behave honestly. Afterwards, in order to legitimise these nonmoral behaviours, they try to rationalise their behaviours (Hussmann, 2011). The first factor that creates corruption is the opportunity to abuse. The monopoly position of the government agent, the lack of discretion of the government agent, inadequacy of accountability and transparency, the lack of citizen voice in the decisions about health policies and non-punishment of corruption create great opportunities for

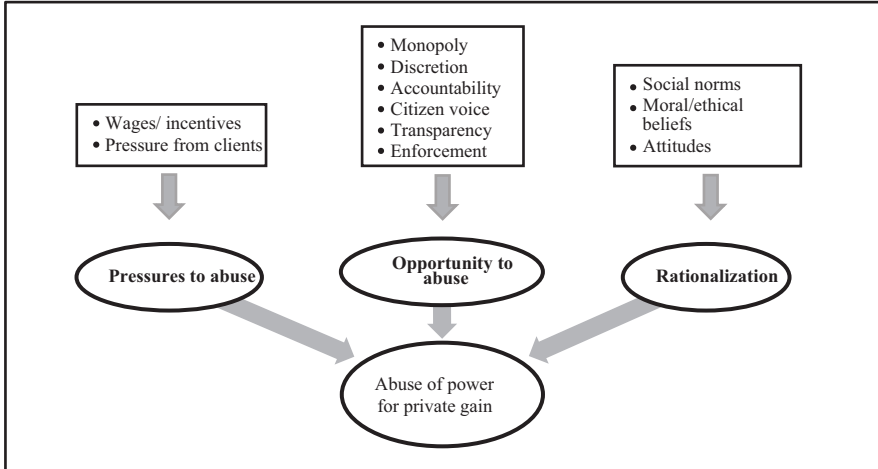


Fig. 18.1 Framework for corruption in the health sector. (Source: Vian, 2008a)

corruption. The second factor is the pressure and incentives. In addition to financial problems in the family and the social pressures of the circle of friends or clients that create corruption, economic incentives may also trigger it. The third factor is rationalisation. Social norms, personality characteristics, ethical beliefs and attitudes affect corruption and help people to rationalise their corrupt behaviours. Therefore, in order for corruption to occur, these three factors should be present simultaneously.

In the health sector, corruption may be either at the local or national or even international level (Kohler, 2011; Mackey et al., 2016). Corruption may be of various types such as bribery and embezzlement, money laundering, absenteeism, informal payment, concealment, influence trading, medicine irregularities, abuse of function, illicit enrichment and obstruction of justice (Husmann, 2020; Naher et al., 2020). These types of corruption may occur in different parts of the health sector. Corruption may occur in the processes of construction and restoration of health facilities; public procurement; supply, storage and distribution of medical devices and instruments; in the regulatory health system processes; in the education process of healthcare professionals; in the research and development process for medical innovation; and in the service delivery process of healthcare personnel and other healthcare providers (Vian, 2005). Transparency International classifies different types of corruption under eight groups: health system governance, health system regulation, research and development, marketing, procurement, product distribution and storage, financial and workforce management and delivery of healthcare services (Petkov & Cohen, 2016). In this chapter, we focus on corruption and bribery in public procurement.

The Risk of Corruption and Bribery During the Public Procurements in the Health Sector and Covid-19

The corruption in the health sector, compared to other sectors, is the most dangerous type of corruption for human life. In the public procurements, the situation turns out to be riskier. Hence, it is quite crucial to ascertain the relationship between public procurements and corruption.

Corruption and Bribery in Public Procurements in the Health Sector

Public procurement is the purchasing process of the goods, services and businesses that the public sector needs (Feinstein et al., 2017). In this process, by taking the public interest into account, governments decide in which projects, when and how much public budget to spend, and in this sense, public procurement is a medium of public expenditure (Graells, 2015). Governments spend 29% of their total budgets on public procurements, and the health sector is the second largest item (OECD, 2021a). The average rate of health sector expenditures in total government spending is about 10% of its budget, and this rate is more than 20% for developed countries, while it is less than 2% for less developed countries (WHO, 2018). Besides, public health procurements constitute about 30% of the budgets of hospitals (Sanderson et al., 2015).

Through health procurements, governments purchase medical devices, equipment and medication and contract out the construction and restoration of health facilities. The necessity of these goods and services during the Covid-19 pandemic has soared more than ever. Personal protective equipment such as masks, gloves, goggles, face shields, overalls, medical ventilators and testing kits have turned out to be vital for hospitals, health professionals, patients, field personnel and civil protection officials (OECD, 2020a).

In order to resolve the Covid-19 pandemic, various pharmaceutical companies, healthcare organisations, universities, biotechnology companies and research centres are trying to develop therapeutics and vaccines. In this context, as of February 2021, 673 therapeutic and 204 vaccine projects are being conducted (BioWorld, 2021). Eleven vaccines that were successful in the experiments on humans are being supplied to various countries (COVID19 Vaccine Tracker, 2021). Moreover, in addition to the vaccines, various other medicines are being used for Covid-19 treatment (BioRender, 2021). Till the end of 2021, it is predicted that the distribution of 2.3 billion vaccines would be accomplished (WHO, 2021). In this process, it is expected that the demand for and the distribution of other medicines treating Covid-19 would also increase (TBRC, 2020).

Similar to the health sector, public procurements are also defenceless and unguarded against corruption (OECD, 2021a) because there are certain conditions

(opportunities to attain gain/benefit, a general lack of accountability and people having discretionary power) for corruption to occur (Klitgaard, 1991). These conditions may prevail in the purchasing process (Kohler & Dimancesco, 2020). Besides, public procurements may cause corruption. In the public procurement process, different methods of purchasing may be utilised. These are inventory management, aggregate purchasing, public bidding contests, technical analysis of offers, proper allocation of resources, payments, receipts of drugs purchased and quality control checks (Cohen, 2006). The recording and documentation of these methods are quite difficult. Besides, public procurements are utilised for almost all capital spending, and the purchase of medical devices and medication is the second largest expenditure item following personnel salaries (Vian, 2006).

Under urgent conditions, public procurements may open the way for increased corruption compared to normal conditions (Guterres, 2020). Previous experience reveal that corruption and bribery in the purchase of medical devices and medication increase the related prices, ease the distribution of substandard and falsified products and create problems in the supply of these products (Kohler & Wright, 2020). Because the prices of medical devices and medication in the health facilities are more unstable, competition and oversight are less, and there is excess demand. Compared to normal periods, the purchase of these goods and services during the Covid-19 period should be delivered faster. This, in turn, increases the risk of corruption and bribery in the supply processes (Ellena et al., 2020; WHO, 2020). Furthermore, the authorisation of purchasing officials for the immediate purchase of medical devices and medications may also trigger the risk of corruption (Kohler & Wright, 2020). For instance, the officials for the United States could prevent the sale of 50 million pieces of N95 face mask to a non-existent foreign government in May 2020 at the last minute. Besides, the price of the mask was approximately 500% more expensive than its normal market price (Mangan, 2020). The Spanish government determined that around 17.6% of the test kits they purchased from a Chinese supplier were faulty (Choi, 2020). In a similar vein, the Dutch government recalled nearly 600,000 face masks that they purchased from China as the masks could not meet quality standards (Mukhopadhyay, 2020). Hence, the supply of vaccines, medication and other medical products depends on a robust and efficient public procurement system and global intervention.

One of the fields having the highest corruption risk in public health procurements is the vaccine projects. By taking the urgency of the Covid-19 pandemic into consideration, vaccine development projects are being carried out expeditiously compared to normal times. This urgent demand for the vaccine has increased the opportunity for corruption and bribery. Conflicts of interest related to the finance of the research and development of a Covid-19 vaccine constitute such a corruption risk (UN Office on Drugs and Crime, 2021). This, in turn, causes a decrease in life-saving sources, a decrease in the quality of goods and services and non-conveyance of aids to their rightful owners (Schultz & Søreide, 2008).

For emergencies, governments allocate large amounts of additional finance in order for problems to be solved immediately (Kohler & Wright, 2020). During the Covid-19 pandemic, governments have spent more than 16 trillion US dollars

(Cutler & Summers, 2020). Therefore, the risk of corruption and bribery during public procurements should not be neglected. Executives and the authorised officials of public procurements should always be on the alert when purchasing goods and services and doing business with new or current suppliers, for contract/performance management and for the suppliers making payments. (NHS, 2021).

The Process of Public Procurements in the Health Sector and the Types of Corruption

When designing the public health procurement, it is necessary to determine the types of corruption that may emerge. Corruption may emerge differently in different societies and in different types of public procurements. On the other hand, two types of corruption stand out in public health procurements: isolated and systemic procurement corruption (European Commission, 2013; Kohler & Dimancesco, 2020). Isolated procurement corruption is a type of corruption specific to one or a few public purchasing officials (European Commission, 2013). It encompasses the acceptance and demand for a small bribe, cash or favours in return for service delivery by the public official (Hussein, 2005). As isolated procurement corruptions are made during small-scale public procurements, the identification, penalisation and avoidance of its proliferation are comparatively easy (World Bank, 1997). On the other hand, after becoming widespread, it is more difficult to control and cope with the corruption. However, the worst scenario is the systematic corruption (Myint, 2000). In those countries having systematic procurement corruption, formal and informal rules are enmeshed. Most of society and firms may resort to bribery in order to maintain their relationships with the government, and this situation has turned to a routine (World Bank, 1997). Most parts of the government that are expected to prevent the corruption have already degenerated (Klitgaard, 2004).

Compared to isolated procurement corruption, systematic procurement corruption is a more collective action and encompasses a more complicated system (Kohler & Dimancesco, 2020; Persson et al., 2013). Thus, it is more difficult to overcome it, and it may have a devastating effect on the economy (Myint, 2000). Therefore, it is necessary to make both institutional and social reforms (Johnston, 1998).

As can be seen in Fig. 18.2, corruption may be divided into three groups according to the types of public health procurements. The most widespread corruption in public procurements is bribery. Bribery is a universal matter of fact that exists all around the world, and there is no single society or region where it does not exist (Ware & Noone, 2005). Bribery may come into question for every public health procurement.

Besides bribery, another important type of corruption is a collusion between public officials and suppliers. Accountants and purchasing clerks may collude with suppliers for a deliberate overpayment for an order. Later on, the overpaid amount

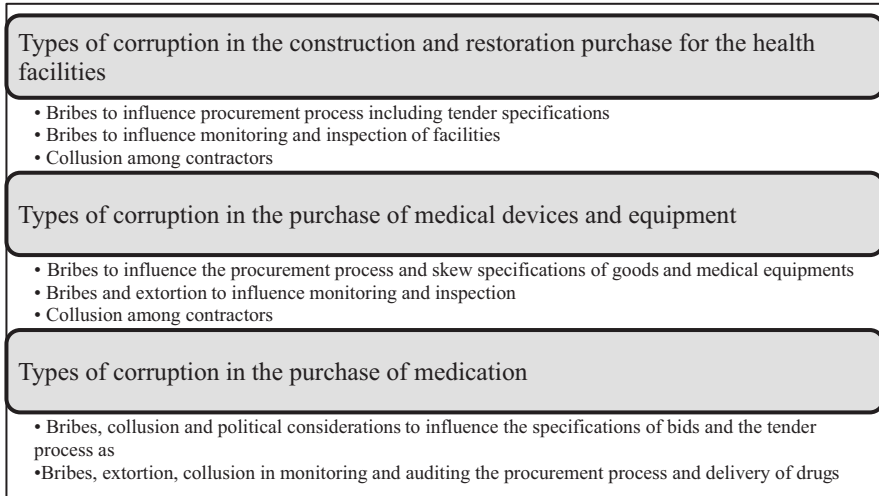


Fig. 18.2 Types of corruption in the public procurements in the health sector. (Source: Hussmann, 2011)

would be transferred to the accountants' and clerks' account as a commission by the supplier (Hussmann, 2011).

The cancelled contract for training or other services whose price is still paid is another form of corruption. While the amount paid is transferred to the public official's account, the supplier company may take a share as a "commission". The corruption within the facilities may lead to overpayment of suppliers when the lack of sanctions and the low risk of getting caught make it possible. In sum, the lack of enforced rules, procedures and accountability allows irregularities in purchasing applications (Hussmann, 2011).

The public procurement process is a process comprising more than one stage (Transparency International, 2021b). This process reflects a cycle starting with the determination of needs and continues with the preparation of bid documents, the selection of contractors by realising the bids, the implementation of the contracts and the final accounting and audit of the contract (Transparency International, 2006). The European Commission (2013) divides the process into three stages: pre-bidding, bidding, and post-bidding stages. Each of these stages is vulnerable to corruption and bribery (Transparency International, 2006). However, due to lack of transparency and insufficiency of legal regulations, the pre- and post-bidding stages are more vulnerable to corruption and bribery compared to the bidding period. As governments pay less attention to the purchasing process and rules during the Covid-19 pandemic as the conditions necessitate urgency, the risk of corruption has increased. Figure 18.3 reveals what kinds of corruption emerge in three stages of the process of public procurement.

The pre-bidding stage involves an assessment of the needs, the definition of contract characteristics and the selection of a certain method of procurement (Kohler &

Pre-Bidding
<ul style="list-style-type: none"> • The choice for non-competitive purchasing methods (by for example splitting the contract to avoid the requirement for an open tender); • Not objectively determining requirements (motivated by favouritism); • Providing different time frames for different bidders (by sending out tender invitations/information earlier to some bidders).
Bidding
<ul style="list-style-type: none"> • Favouritism (for example because of conflict of interest) in invitation to tender; • Bribery and kickbacks during the bid evaluation; • Collusion and/or market division in bidding.
Post-Bidding
<ul style="list-style-type: none"> • False invoicing; • Changing contract agreements (e.g. allowing higher prices).

Fig. 18.3 Subtypes of procurement corruption per phase of the procurement process. (Source: European Commission, 2013)

Dimancesco, 2020). In the pre-bidding stage, corruption and bribery may generally emerge in three different ways. The first way is the electing of a purchasing method that deteriorates in the competitive environment. In other words, favouritism may emerge. Bids may be designed in such a way that only one seller may participate and others may be excluded (European Commission, 2013). Besides, favouritism may emerge through the actions of the members of the evaluation committee. The member may be a shareholder of a bidding company or may accept a bribe (Ferwerda et al., 2017; Schipperges et al., 2017). Furthermore, favouritism may be created with forged bids (Kohler & Dimancesco, 2020). During the Covid-19 pandemic, procurements of health equipment and medication from those companies close to the government in some countries have been made with high prices. For instance, in Brazil, a bid for surgical masks was awarded to a company that was close to the president with a price that was 12 times higher price than the market price (Transparency International, 2020b). Secondly, the needs may not be determined objectively. Due to collusion between buyer and seller, an unnecessary good or service may be purchased (European Commission, 2013). Thirdly, the information given in the invitation for bid may be inconsistent. This situation may emerge in four ways: (i) making no announcement to the public about the bid, (ii) inclusion of an evaluation criteria that was not announced to the public, (iii) disclosure of sensitive or non-public information and (iv) lack of competition or making hidden offers (OECD, 2007).

The bidding stage encompasses an invitation to bid, evaluation of the bids and awarding and signing the contract (European Commission, 2013). During the bidding stage, corruption and bribery may generally emerge in three ways. Firstly, favouritism may emerge in the invitation to bid. The bids of somebody may be

accepted after the deadline or even if they do not fulfil the legal obligations (Ferwerda et al., 2017). Secondly, during the evaluation of the bids, bribery and kickbacks may appear (Schipperges et al., 2017). With the bribe offered to the members of the evaluation committee, the course of the bid may change. Also, with the kickbacks, the decision-making process may be affected. Thirdly, collusion or a market division may interfere the bids (European Commission, 2013). Collusion may be made among bidders that result in higher bid prices for the medication procured (Vian, 2008b). In addition, bidders may divide the market among themselves in order not to compete with each other for certain clients or geographical regions (OECD, 2009). Finally, the pandemic period is quite vulnerable to price gouging (UNDP, 2020). The increase in the demand for medication and medical devices may provoke the suppliers to increase the prices of these products. Transparency International (2020b) reported that during the pandemic the government purchased some products with a 25-fold higher price compared to its original price.

The post-bidding stage involves the implementation and the audit of the contract. In this stage, corruption is made through false invoicing and by making some alterations in the final contract (Transparency International, 2016).

As the corruption in the health sector may threaten the life of patients and damage the delivery of healthcare services, it may incur more serious results compared to the corruption in other sectors (MacKey & Liang, 2012). During the Covid-19 crisis, the corruption in the health sector not only hindered the public resources to be transferred to the beneficiaries, but it also adversely affected the trust in public institutions (Wierzynska et al., 2020). In order to eliminate these risks, it is necessary to increase transparency and accountability.

Fighting Against Corruption and Bribery in Public Procurements in the Health Sector During the Covid-19 Pandemic: The Principles of Transparency and Accountability

A great many governments regard the Covid-19 pandemic as an opportunity not to comply with the standards of international public procurements (Lallion & Yukins, 2020). In the health sector, it is vitally important to comply with the public procurement standards in the fight against Covid-19 (Vrushu & Kukutschka, 2021). Robust governance in the health sector is necessary in order to control Covid-19 and to access safe, quality and effective medical devices, medication and health facilities (Kohler et al., 2014; Rhodes, 2021). Transparency and accountability, which are accepted as two fundamental elements of governance, may decrease the degree of negligence in public procurements and in the health sector against corruption, increase the trust to public institutions and maximise the probability of the realisation of economic, environmental and political benefits of public procurements (Kohler & Bowra, 2020; Kühn & Sherman, 2014; Paschke et al., 2018).

Transparency

Transparency International defines transparency as “The characteristic of governments, companies, organisations and individuals of being open in the clear disclosure of information, rules, plans, processes and actions. As a principle, public officials, civil servants, the managers and directors of companies and organisations, and board trustees have a duty to act visibly, predictably and understandably to promote participation and accountability and allow third parties to easily perceive what actions are being performed” (Transparency International, 2021c). If the definition is assessed in terms of public procurements, transparency means the accessibility of laws, regulations, institutions, processes, plans and decisions by potential bidders and the society (Kühn & Sherman, 2014). It is necessary to ensure an adequate level of transparency at the right time throughout the entire cycle of procurement., because this is important for fair and equitable treatment for potential suppliers and competition (OECD, 2016a). At the same time, transparency means informing all the shareholders of a large investment about all the details of the project and consulting with them (Transparency International, 2006). For example, during a global crisis such as Covid-19, a pandemic from which all countries are affected, the participation of people to the process and information gathering about the process should be allowed and promoted.

Together with the Covid-19 pandemic, the demand for those products having limited production such as face masks, gloves, sanitisation products, ventilators and vaccines skyrocketed in 2020. This, in turn, has undermined the supply rules by a deterioration of the competitive environment. Following the experience of this sudden health crisis, transparency and accountability have become more important than ever (Ellena et al., 2020). It is more significant particularly for the direct awards that do not include a competitive process (NAO, 2020). Transparency in public procurements promotes integrity by easing the detection of irregularities and malpractice by supporting the trust in the procurement system and institutions (Vlassis, 2017). Integrity is a process that involves an agreement that both states that none of the parties in the public procurement process would give, offer or accept a bribe and the bidders would not collaborate with competitors in order to obtain a contract or while carrying it out they would not bribe the representatives of the authority (Olaya, 2013). Integrity means that the procurement is realised in accordance with the related laws and regulations (Kühn & Sherman, 2014). Integrity is crucial for achieving fairness, non-discrimination and compliance. Therefore, it lies at the heart of all kinds of endeavours for the prevention of corruption in public procurements (OECD, 2016b). The Covid-19 crisis has created three fundamental integrity problems for governments in terms of public procurements. First, Covid-19 may increase the integrity risk in the supply of goods and services that may be substandard and/or obtained in irregular ways. Without proper integrity and transparency precautions, these emergency cases may be vulnerable to abuse. Second is the insufficiency of the stocks in wide range of countries, and this has increased competition in terms of the production of required materials. Third, besides dealing with the

supply of goods and services related to the current Covid-19 crisis, governments also have to administer continuing public contracts (OECD, 2020b).

Although the importance of transparency and accountability in the fight against the corruption in public procurements is accepted by all segments, there are still problems in implementation. For example, for transparency, the contract details should be in the open and should be published in a timely fashion on centralised platforms. Rules and protocols for emergencies should be designed and applied (Vrushni & Kukutschka, 2021). However, many governments and pharmaceutical companies do not share contract details with the public. Therefore, an inadequate level of transparency in public procurements would weaken the efficiency of the fight against Covid-19.

The increase in the transparency of public procurements during the fight against the Covid-19 crisis should not be thought as an inconvenience; instead it should be accepted as a norm. Transparency may ensure the following benefits for the government:

- It promotes the inter-actor accountability in the public procurement process and ensures the access to information (OECD, 2016b).
- It enables easier comparison of different prices offered for the same medication. This provides more conscious decisions of the agencies of public health (Kohler & Dimancesco, 2020).
- It prevents price gouging, price manipulation and overpayment (Kohler, 2011; Kohler & Dimancesco, 2020).
- As financial data have outliers, it would ease the determination of different types of corruption and fraud in the procurement process such as overpayment, collusion or kickbacks (Kohler & Dimancesco, 2020).
- It would provide insights to other buyers about where to stock the materials that are critically needed (Lallion & Yukins, 2020).
- It creates a more equitable and fair environment of competition for small- and medium-sized enterprises (OECD, 2016b).
- It promotes equitable and fair vaccination of all countries by eliminating vaccine nationalism and speeds up the struggle.
- It increases the trust in government in terms of public procurements.

In order to attain the related benefits, OECD makes the following suggestions in order to increase the transparency in all stages of the public procurement system (OECD, 2021b):

- In each stage of the public procurement cycle, fair and equitable treatment for potential suppliers should be promoted by providing an adequate and timely degree of transparency.
- Free access to bidding information should be allowed for all stakeholders, including potential domestic and foreign suppliers, civil society and the general public.
- From the beginning of the budgeting process throughout the public procurement cycle, the visibility of the flow of public funds should be ensured.

Transparency may be seen as time-consuming and costly, but in the long run, it would save time and provide cost saving (Transparency International, 2006). In the health crisis that is directly related to human life such as the Covid-19 pandemic, this situation particularly comes to the forefront. During such a crisis, taking backward steps would create irremediable results.

Accountability

Accountability means that “governments (including government-owned/controlled institutions), individual officials, and companies and their executives and agents must be accountable for the execution of their duties and for decisions and actions taken in their area of responsibility” (Kühn & Sherman, 2014). In terms of public procurements, accountability means having standards to document what is supplied, from where, why and how much it is supplied (Kohler & Wright, 2020).

The increase of transparency in public procurements infers more accountability, and this may cause a better service delivery and less waste of public funding (Jeppesen, 2010). Furthermore, the enabling of accountability may alleviate corruption and other abuses, may provide compliance with procedures and may develop performance and institutional learning. Besides, it may also demand that institutions explain and provide justification of the results to internal and external supervisors or stakeholders and impose sanctions if the performance is inadequate or if corruption occurs (Kohler & Dimancesco, 2020). For governments to focus on accountability, data on the emergency contracting may be gathered on an online governmental pool that is devoted to the crisis. This pool would allow for easy recognition of contracts awarded for coping with the disaster (Lallion & Yukins, 2020).

The placing of public procurements on electronic platforms as e-procurements supports transparency and accountability in the bidding process (Adebiyi et al., 2010). During the fight against Covid-19, a great many governments have started to place public health procurements on electronic platforms. For instance, Ukraine posted some health sector contracts on ProZorro, an e-supply platform. One day after the signing, a legal notice must be made, and a Covid-19-specific control panel was established in order to help in reporting and analysis (IMF, 2020).

In order to decrease the risk of corruption in public procurements, it is necessary to increase accountability in all stages of the public procurement system. For this purpose, the OECD suggests the following (OECD, 2021b):

- For oversight of the public procurement cycle, importance should be attached to clarity.
- An effective and enforceable sanction system should be developed for the participants of government and private-sector procurements.
- Complaints should be handled in a fair, timely and transparent way.
- Internal controls, external controls and audits should be conducted in a coordinated, sufficiently resourced and integrated manner.

The laxness in the implementation of accountability would swiftly wipe out integrity. In this context, governments should coordinate with public institutions and their authorities, national or international financial institutions, stakeholders and non-governmental institutions for the promotion of accountability (Transparency International, 2006). For the enabling of accountability in public procurements, the role of non-governmental organisations is crucial. Non-governmental organisations may ensure the non-suppression of the problems of corruption. Otherwise, the benefits expected to be attained from limited resources used in the fight against Covid-19 would not be acquired (Kohler & Wright, 2020). Also, a free and independent media is important for the promotion of transparency and accountability in public procurements. Media assists the oversight of public procurements and unveils the corruption (Jeppesen, 2010; Vrushi & Kukutschka, 2021).

Conclusion

The chapter aimed to determine corruption and bribery risks in the supply process of medical devices, equipment and medication and the construction and restoration activities of health facilities during the Covid-19 pandemic. Particularly, we investigated the importance of transparency and accountability of the public health procurements in the fight against corruption. We also focused on how and why corruption and bribery emerge in the health sector. Then, we determined why corruption is a threat risk in the public health procurements and which types of corruption emerge during which stage of the public health procurement process during the Covid-19 pandemic. Finally, we investigated the role and importance of transparency and accountability in the fight against corruption in the public health procurements during the Covid-19 pandemic.

During the Covid-19 pandemic, governments and international organisations dealt with how to control the pandemic faster and how to overcome it and did not pay adequate attention to the avoidance of corruption and to governance. This, in turn, transformed the Covid-19 pandemic into a governance crisis that was beyond a health crisis. The pandemic tests how much governance principles are successful in the fight against Covid-19.

During the pandemic process, the principles of governance should be given more importance than ever. The lack of governance in the public procurement systems leaves the medical devices and medication purchased by the public sector defenceless against corruption and bribery. Throughout the procurement process, being faithful to the principles of governance would minimise the risks of corruption. These principles guide and give assistance for the elements that are necessary for preserving the fundamental standards to be met and supply systems against corruption.

It would be beneficial to apply the following precautions in order to minimise the corruption and bribery in the supply of medication, medical devices and equipment

and the construction and restoration of health facilities during the Covid-19 crisis and to maximise transparency and accountability:

- In order to create awareness, build trust and increase cooperation and communication, governments may form oversight bodies with national or international participation.
- The World Health Organization should carry out studies on the prices of vaccines and medication and medical devices in order to increase transparency in their procurement.
- The names of the companies awarded contracts and information on beneficial ownership should be shared with the public.
- Even if the pharmaceutical companies and governments have non-disclosure agreements, the details of the medication and medical device procurements should be shared with the public, and the process should be accountable to the public.
- Governments should ensure that the cost and quality of the good, service and business procurements in the health sector should be monitored and should be sensitive to the crisis.
- The public procurement process should be transferred to electronic platforms. This would make the bidding information centralised at the national level.
- Steps should be taken in order to monitor and deter those who employ price gouging, price manipulation, collusion or kickback.
- In order to increase the efficiency of the audit and oversight institutions, adequate sources and independency should be ensured.
- The risks of corruption should be assessed by the government, and a prioritisation should be made.
- Participation of the public in the fight against corruption should be supported.
- In order to increase transparency, governments should have open contracting. In this way, citizens can learn which goods and services to buy from whom and at what price.
- The delivery of goods and services should be affirmed.
- Internal and external auditing activities should be done more frequently, and the results of the audit should be reported and shared with the public.

Public procurement is a technical, complex subject whose importance is generally neglected in terms of human health. An inaccurate analysis of the risks of corruption in the supply of medical devices, equipment, medications and particularly vaccines would cause the global fight against Covid-19 to be inadequate.

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Chapter 19

Crunching Numbers in the Quest for Spotting Bribery Acts: A Cross-Cultural Rundown



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Introduction

The business world is a dynamic and ever-changing environment in which financial interests, national and international regulations, moral or ethical concerns (Nichita & Batrancea, 2012), and financial and tax literacy (Nichita et al., 2019) often intersect with uncertainty, personal interests, short-term gains, lower self-control, and a certain propensity for corrupt acts (Dupuy & Neset, 2018). Corruption is a complex social phenomenon with motives deriving from micro-, mezzo-, and macro-interactions (Bicchieri & Ganegoda, 2017).

According to neoclassical economics and its *Homo economicus* model, economic agents are always endowed with perfect rationality that assists them when making decisions in terms of maximizing individual outcomes. Nevertheless, in such a dynamic environment, the perfect rationality of the economic man has been consistently challenged and invalidated. For that matter, advances from experimental economics and behavioral economics have highlighted that people's rationality is far from being perfect and is often subject to the influence of psychological factors, cognitive biases (e.g., anchoring, availability, bandwagon effect,

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Dunning-Kruger effect,¹ framing, the halo effect, overconfidence), and errors (Ariely, 2009, 2011; Frank, 2012; Kahneman, 2013; Thaler & Sunstein, 2009).

One of the factors that can interfere with economic decision-making is the promise of short-term or long-term financial benefits under the form of *bribery* in exchange of using public power. Barnabe Rich, an English writer and soldier from the sixteenth century, fully portrays the impact of bribery on official duty by stating that “honesty stands at the gate and knocks, and bribery enters in.”

There is no unitary definition of bribery, but it is generally viewed as the “voluntary giving of something of value to influence performance of official duty either by doing something improper or failing to do something they should do within the authority of their position” (OECD, 2009, p. 16).

Bribery is a specific form of corruption, along with other types such as abuse of power, breach of competition and environmental law, business cartels, collusion, deception, document forgery, fraud, embezzlement, extortion, insider trading, money laundering, and tax offences (Ozgun, 2020). As highlighted by the latest research, bribery is a problem that cannot be mitigated easily in many states around the world since it generates very high social costs and overcomes the sense of fairness (De Waele et al., 2021). With respect to the legal field, it is categorized as a “white-collar crime” (Strader, 2017), a concept introduced by Sutherland (1940), who is deemed to be the “founding father of white-collar crime scholarship” (Friedrichs, 2007, p. 163). According to Sutherland (1949, p. 9), this type of offence could be defined as “a crime committed by a person of high social status and respectability in the course of his occupation.” As a general rule, white-collar crimes are committed by “senior executives such as CEOs, CFOs, directors, and key managerial employees” who are highly positioned on the corporate ladder and are responsible for major decision-making within companies (Ozgun, 2020).

Even though *white-collar crimes* are categorized as “nonviolent” acts that go against the legal framework within a country and (in theory) do not cause physical harm, the degree of their negative impact on societies overall is rather neglected and underestimated. For instance, estimates from 2019 showed that in the United States alone, white-collar crimes imposed costs exceeding \$300 billion on the national economy.² Business scandals caused by companies such as Enron, Bernard L. Madoff Investment Securities LLC, or Theranos (more recently) offer an estimate of the magnitude of white-collar crimes. In addition, recent financial and banking crises have also revealed the hidden costs of white-collar crimes (Bătrâncea et al., 2013).

¹The Dunning-Kruger effect is a cognitive bias designating persons “with limited knowledge or competence in a given intellectual or social domain” who “greatly overestimate their own knowledge or competence in that domain relative to objective criteria or to the performance of their peers or of people in general.” The effect was captured by one of the sayings of Charles Darwin, who stated the following: “Ignorance more frequently begets confidence than does knowledge” (for details, see <https://www.britannica.com/science/Dunning-Kruger-effect>).

²For details, see <https://www.bbc.com/news/world-us-canada-47477754>.

In our opinion, even the term “white-collar crime” contributes to a certain degree by mitigating the actual magnitude of the impact. In terms of legal punishment, white-collar crimes are subject to more lenient penalties. Therefore, it is not unusual that wrongdoers labeled as white-collar offenders end up being perceived considerably less negatively than regular offenders, especially since the former may portray a powerful public image of success and affluence. A similar phenomenon was identified by Kirchler et al. (2003) with respect to how people represented in their minds certain acts related to tax avoidance (legal but unethical), tax evasion (illegal and unethical), and tax flight (legal). By means of a scenario technique, the authors reported that 252 fiscal officers, business students, lawyers, and small business owners reported positive perceptions of tax avoidance, neutral perceptions of tax flight, and negative perceptions of tax evasion.

Bribery in particular and corruption in general have a major impact on individuals and organizations, which should not be underestimated and cannot be detected without considerable efforts (Loughman & Sibery, 2012).

The present chapter comprises a brief cross-cultural rundown of notable approaches that have focused on different markets around the world in order to assess the extent of bribery. In this sense, two annual indices focusing on bribery were of particular interest.

Different Approaches in Identifying Acts of Bribery

In terms of the impact of bribery in particular and corruption in general on economic outcomes and performance, the literature (Kramer, 2019; Méon & Sekkat, 2005; Nur-tegin & Jakee, 2020) notices two distinct views. One would be the so-called “grease the wheels” hypothesis, according to which corruption may compensate for the shortcomings caused by bad governance and low-quality public institutions. The other view would be the so-called “sand the wheels” hypothesis, according to which corruption impedes economic growth and weakens the efficiency and credibility of public institutions (Batrancea & Nichita, 2015).

From the perspective of this chapter, we consider that – besides entailing legal and reputational risks – bribery acts of offering/giving and soliciting/receiving valuables pose negative costs on economic growth and investment by fueling rent-seeking behavior (Lambsdorff, 2002), undermining the quality of governance (Méon & Sekkat, 2005), and weakening the credibility and power of institutional environments (Li, 2019).

Corruption can deter important business investments, mainly in emerging markets. In addition, assessing the risks associated with corruption is a major challenge for many experts in the field. Moreover, companies do not always use the most appropriate methods of estimating the risk of bribery within the business environment. As a result, assessment procedures may prove to be insufficient and may lead to undesirable effects, increasing the risks associated with corruption for any organization (Stanley et al., 2014).

According to OECD (2009, pp. 17–22), there are certain indicators that can signal the presence of fraud or bribery acts. The list below contains some of the most popular approaches used to conceal bribery:

- Considerably overstated deductions
- False claims of deductions
- Fund transfer via spurious businesses
- Financing of political campaign expenses
- Indirect payment to public officials via accounting, advertising, law, or public relations companies for “ostensible services”
- Issuing invoices for inflated values, which contrast regular market prices
- Excessive billing for “professional services” by using invoices with few details on the exact content of the services
- Travel and entertainment expenses (e.g., chartered or private air travels, credit card charges)
- Payrolls including fictitious employees
- Forged or missing accounting books and records.

Among the most widely used techniques of spotting evidence related to bribery acts are the following (OECD, 2009, p. 25): analytical tests conducted on financial statement items, documentation based on accounting books and records, interviews with taxpayers and third parties, and tests on the correctness of accounting records concerning business transactions.

Mapping Bribery Risk at the Global Level

The extent to which countries, territories, and autonomous and semiautonomous areas in the world incur bribery risk is assessed regularly via the TRACE Bribery Risk Matrix. This index was developed by TRACE International in collaboration with RAND Corporation in 2014. It is measured on a scale from 1 to 100. The scale comprises five ranges corresponding to different risk levels:

- 1–21 indicates countries, territories, and areas that are perceived as registering a “very low” risk of bribery.
- 22–37 indicates countries, territories, and areas that are perceived as registering a “low” risk of bribery.
- 38–55 indicates countries, territories, and areas that are perceived as registering a “moderate” risk of bribery.
- 56–73 indicates countries, territories, and areas that are perceived as registering a “high” risk of bribery.
- 74–100 indicates countries, territories, and areas that are perceived as registering a “very high” risk of bribery.

The country score is computed as a combined and weighted score that takes into account four different domains:

- Business interactions with government
- Anti-bribery deterrence and enforcement
- Government and civil service transparency
- Capacity for civil society oversight, which also considers the influence of mass media.

The index employs a heat map approach (i.e., from light blue for countries, territories, and areas with low bribery risk up to dark blue for countries, territories, and areas with high bribery risk), in order to display the variety of bribery risk levels across the globe.

Table 19.1 lists the scores for the first 25 countries and territories that registered the lowest bribery risk in the period 2016–2020. By taking a bird’s eye view on the data, one can notice that all the 25 countries and territories ranked as having a “very low” or a “low” risk of bribery across the entire period. Second, bribery risk scores improved in the last 4 years and (with few exceptions) the “very low”-risk label was unanimously attributed. Third, the vast majority of countries and territories are generally considered strong economies, with a high level of economic development. Last but not least, the countries that have maintained a steady positioning among the ones with very low bribery risk in all 5 years were New Zealand, Norway, and Sweden. In addition, Denmark and Finland were also consistent by ranking among the first five during the period 2018–2020.

According to recent studies, extraterritoriality represents a critical element of effective anti-corruption and specific anti-bribery laws. The existence of harmonized international legislation plays an important role in regulating the activity of multinationals in the globalized economy (Sanseverino, 2021).

Mirror, Mirror on the Wall: Who Is the Least Corrupt of All?

The manner in which people view corruption in general and bribery in particular is measured on a regular basis via the Corruption Perceptions Index (CPI), introduced and released by *Transparency International*. Each year, the index gives a closer look at the extent of perceived corruption in the public sector for the vast majority of countries and territories around the world. The index is measured based on survey data driven from business people and country experts. Questions focus on different aspects of corruption including *bribery*, diversion of public money, red tape and the burden of bureaucracy, nepotistic appointments in the public sector, etc. The index is measured on a scale from 0 to 100, where 0 indicates countries and territories that are perceived as “highly corrupt,” while 100 indicates countries and territories that are perceived as “very clean.” The yearly ranking employs a heat map approach (i.e., from crimson red for corrupt areas to bright yellow for clean areas), in order to display the variety of corruption perceptions levels across the globe.

Tables 19.2 and 19.3 list the CPI scores for the first 25 countries perceived as registering the lowest levels of corruption during the last 10 years (i.e., 2011–2020).

Table 19.1 TRACE Bribery Risk Matrix scores for 25 countries (2016–2020)

Rank	2016		2017		2018		2019		2020	
	Total countries, territories, and areas: 199		Total countries, territories, and areas: 200		Total countries, territories, and areas: 200		Total countries, territories, and areas: 200		Total countries, territories, and areas: 194	
	Country	Score	Country	Score	Country	Score	Country	Score	Country	Score
1.	Sweden	10	Sweden	5	New Zealand	5	New Zealand	4	Denmark	1
2.	New Zealand	15	New Zealand	6	Sweden	5	Norway	7	Norway	5
3.	Estonia	17	Norway	7	Norway	7	Denmark	7	Finland	7
4.	Hong Kong	17	Finland	8	Denmark	8	Sweden	8	Sweden	8
5.	Norway	19	United Kingdom	10	Finland	9	Finland	9	New Zealand	8
6.	Ireland	22	Netherlands	11	Netherlands	11	United Kingdom	11	Netherlands	11
7.	Netherlands	24	Denmark	11	United Kingdom	12	Netherlands	12	Switzerland	14
8.	Singapore	25	Germany	13	Germany	13	Canada	14	Germany	14
9.	Finland	26	Estonia	14	Canada	15	Germany	15	United Kingdom	14
10.	Denmark	27	Switzerland	14	Iceland	16	Hong Kong	16	Iceland	15
11.	Japan	27	Austria	15	Luxembourg	16	Iceland	17	Canada	15
12.	Canada	28	Canada	16	Singapore	17	Singapore	17	Australia	15
13.	Georgia	28	Singapore	16	Switzerland	17	Luxembourg	17	Estonia	15
14.	Switzerland	29	Iceland	16	Hong Kong	17	Estonia	18	Belgium	17
15.	United Kingdom	31	Hong Kong	16	Estonia	18	USA	18	Singapore	17
16.	Iceland	33	USA	17	Australia	18	Austria	18	Ireland	18
17.	Austria	33	Luxembourg	17	Austria	19	Australia	18	Austria	19
18.	Australia	34	Ireland	18	USA	21	Switzerland	18	Luxembourg	19
19.	Luxembourg	34	Australia	18	Ireland	21	France	21	Taiwan	19
20.	USA	34	France	22	Portugal	21	Belgium	22	Hong Kong	19

21.	Mauritius	34	Belgium	22	France	22	Ireland	22	Japan	19
22.	Latvia	34	Lithuania	22	Belgium	23	Portugal	24	South Korea	20
23.	Portugal	34	Portugal	22	Lithuania	24	South Korea	24	USA	20
24.	Germany	34	Monaco	23	Taiwan	24	Lithuania	25	France	24
25.	Lithuania	35	Georgia	23	South Korea	24	Japan	25	Portugal	24

Source: <https://www.traceinternational.org/trace-matrix/?year=2019> (Accessed 27.10.2021)

Table 19.2 CPI scores for 25 countries ranked as “very clean” (2011–2015)

Rank	2011		2012		2013		2014		2015	
	Total countries and territories: 183		Total countries and territories: 175		Total countries and territories: 176		Total countries and territories: 174		Total countries and territories: 168	
	Country	Score	Country	Score	Country	Score	Country	Score	Country	Score
1.	New Zealand	9.5	New Zealand	90	New Zealand	91	Denmark	92	New Zealand	91
2.	Finland	9.4	Denmark	90	Denmark	91	New Zealand	91	Denmark	91
3.	Denmark	9.4	Finland	90	Finland	89	Finland	89	Finland	90
4.	Sweden	9.3	Sweden	88	Sweden	89	Sweden	87	Sweden	89
5.	Singapore	9.2	Singapore	87	Singapore	86	Switzerland	86	Norway	88
6.	Norway	9	Switzerland	86	Norway	86	Norway	86	Switzerland	86
7.	Netherlands	8.9	Norway	85	Switzerland	85	Singapore	84	Singapore	85
8.	Switzerland	8.8	Australia	85	Netherlands	83	Netherlands	83	Luxembourg	85
9.	Australia	8.8	Netherlands	84	Canada	81	Luxembourg	82	Netherlands	84
10.	Canada	8.7	Canada	84	Australia	81	Canada	81	Canada	83
11.	Luxembourg	8.5	Iceland	82	Luxembourg	80	Australia	80	Germany	81
12.	Hong Kong	8.4	Luxembourg	80	Germany	78	Germany	79	United Kingdom	81
13.	Iceland	8.3	Germany	79	Iceland	78	Iceland	79	Iceland	79
14.	Japan	8	Hong Kong	77	United Kingdom	76	United Kingdom	78	Australia	79
15.	Germany	8	Barbados	76	Hong Kong	75	Belgium	76	Belgium	77
16.	United Kingdom	7.8	Belgium	75	Belgium	75	Japan	76	Austria	76
17.	Barbados	7.8	United Kingdom	74	Barbados	75	Hong Kong	74	USA	76
18.	Austria	7.8	Japan	74	Japan	74	Ireland	74	Hong Kong	75
19.	Ireland	7.5	USA	73	Uruguay	73	USA	74	Ireland	75
20.	Belgium	7.5	Uruguay	72	USA	73	Barbados	74	Japan	75

21.	Bahamas	7.3	Chile	72	Ireland	72	Uruguay	73	Uruguay	74
22.	Qatar	7.2	France	71	France	71	Chile	73	Qatar	71
23.	Chile	7.2	Bahamas	71	Chile	71	Austria	72	Estonia	70
24.	USA	7.1	Saint Lucia	71	Bahamas	71	Bahamas	71	UAE	70
25.	Uruguay	7	Austria	69	Saint Lucia	71	Saint Lucia	71	France	70

Source: <https://www.transparency.org/en/cpi/> (Accessed 26.10.2021)

Note: Country scores are indicated between brackets. In 2012, Transparency International updated its methodology of computing the CPI, and as a result, the current scale ranging from 0 to 100 was introduced. Before 2012, scores ranged between 0 and 10. The total number of countries and territories considered in each period is indicated below the respective year.

Table 19.3 CPI scores for 25 countries ranked as “very clean” (2016–2020)

Rank	2016		2017		2018		2019		2020	
	Total countries and territories: 176		Total countries and territories: 180		Total countries and territories: 180		Total countries and territories: 180		Total countries and territories: 180	
	Country	Score	Country	Score	Country	Score	Country	Score	Country	Score
1.	New Zealand	90	New Zealand	89	Denmark	88	New Zealand	87	New Zealand	88
2.	Denmark	90	Denmark	88	New Zealand	87	Denmark	87	Denmark	88
3.	Finland	89	Finland	85	Finland	85	Finland	86	Finland	85
4.	Sweden	88	Switzerland	85	Switzerland	85	Switzerland	85	Switzerland	85
5.	Switzerland	86	Norway	85	Singapore	85	Singapore	85	Singapore	85
6.	Norway	85	Singapore	84	Sweden	85	Sweden	85	Sweden	85
7.	Singapore	84	Sweden	84	Norway	84	Norway	84	Norway	84
8.	Netherlands	83	Netherlands	82	Netherlands	82	Netherlands	82	Netherlands	82
9.	Canada	82	Luxembourg	82	Luxembourg	81	Luxembourg	80	Luxembourg	80
10.	Luxembourg	81	Canada	82	Canada	81	Germany	80	Germany	80
11.	Germany	81	United Kingdom	82	Germany	80	Iceland	78	Canada	77
12.	United Kingdom	81	Germany	81	United Kingdom	80	Canada	77	United Kingdom	77
13.	Australia	79	Iceland	77	Australia	77	United Kingdom	77	Australia	77
14.	Iceland	78	Australia	77	Iceland	76	Australia	77	Hong Kong	77
15.	Hong Kong	77	Hong Kong	77	Austria	76	Austria	77	Austria	76
16.	Belgium	77	Austria	75	Hong Kong	76	Hong Kong	76	Belgium	76
17.	Austria	75	Belgium	75	Belgium	75	Belgium	75	Iceland	75
18.	USA	74	USA	75	Ireland	73	Ireland	74	Estonia	75
19.	Ireland	73	Ireland	74	Estonia	73	Estonia	74	Japan	74

20.	Japan	72	Japan	73	Japan	73	Japan	73	Ireland	72
21.	Uruguay	71	Estonia	71	France	72	UAE	71	UAE	71
22.	Estonia	70	UAE	71	USA	71	Uruguay	71	Uruguay	71
23.	France	69	Uruguay	70	UAE	70	USA	69	France	69
24.	UAE	66	France	70	Uruguay	70	France	69	Bhutan	68
25.	Chile	66	Barbados	68	Bhutan	68	Bhutan	68	USA	67

Source: <https://www.transparency.org/en/cpi/> (Accessed 26.10.2021)

Note: Country scores are indicated between brackets. In 2012, Transparency International updated its methodology of computing the CPI, and as a result, the current scale ranging from 0 to 100 was introduced. Before 2012, scores ranged between 0 and 10.

To begin with, it can be noticed that no country in the top 25 has ever reached the highest score that indicates a total absence of corruption. Although eradicating corruption would be a utopian result, the countries included in these tables have managed to actively and effectively control the phenomenon. So far, the lowest level of perceived corruption was registered by Denmark in 2014. Second, it can be noticed that the first three places in the CPI ranking were occupied by the same countries (New Zealand, Denmark, and Finland), which interchanged ranks across the entire period. Third, perceptions have slightly deteriorated in the last 4 years since scores did not surpass the value of 89. Fourth, it can be noticed that countries generally boasting high economic growth levels have also ranked higher. This is in line with the literature reporting a negative correlation between corruption and economic growth (Aidt, 2009; Blackburn et al., 2006; Chêne, 2014; Teixeira et al., 2020).

Public authorities may use existing indices and other models stemming from applied research in order to develop, organize, and enact anti-corruption measures (Domashova & Politova, 2021).

Conclusions

Included in the category of corruption acts and “white-collar crimes,” bribery is used in “the quest for privileged benefits from government” (Aidt, 2016, p. 144). Bribery is frowned upon since it disregards ethical precepts and moral values (OECD, 2013; Prentice, 2017; Robertson & Nichols, 2017), it interferes with fair competition in the market economy (Perez, 2017), and it encourages and incentivizes the use of public power for private gain (OECD, 2007).

Though bribery is categorized as a nonviolent act, as opposed to regular criminal offences, it imposes high costs on society. Irrespective of the size of the bribe, the impact is far more negative than it may appear (David-Barrett, 2014). In this regard, Sir Edward Coke – an English barrister, judge, and politician who was considered the greatest jurist of the Elizabethan and Jacobean eras – stated the following: “Though the bribe be small, yet the fault is great.”

Corruption in general and bribery in particular are found to a certain degree in all societies across the globe, in spite of their level of economic growth, economic development, or strength of institutions. Such phenomena are pervasive, reason for which they can only be controlled but not fully eliminated from society (Gordon & Miyake, 2000).

International anti-bribery cooperation can play a key role by organizing intensive independent audit processes in each relevant field (Fan et al., 2021).

The extent to which corruption and bribery impact on countries and territories around the world is captured regularly by metrics such as the Transparency International Corruption Perceptions Index and the TRACE Bribery Risk Matrix.

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Chapter 20

Primum Non Nocere: How to Fight the “Pandemic” of Healthcare Corruption



Alexandra-Codruța Bîzoi and Cristian-Gabriel Bîzoi

*Motto: “O, that estates, degrees, and offices
Were not derived corruptly, and that clear honor
Were purchased by the merit of the wearer!
How many then should cover that stand bare!
How many be commanded that command!”
Shakespeare, The Merchant of Venice, 1564–1616.*

Introduction

Antique and yet very modern and actual, corruption is not extinct but transforms and evolves simultaneously with human civilization, being a source for private gain due to public or corporate office abuse (International Monetary Fund, World Bank). No country is free of corruption, as it varies between the different world regions and human activities. Even the actions meant to preserve and cure human life are not exempt.

“Primum non nocere” is a Latin phrase referring not to harm and a precept all healthcare students are taught to respect and follow throughout their profession, all around the world. It serves as a constant reminder; they should not engage in activities, potentially harming their patients more than curing them. This precept interconnects with the nonaggression principle, used by the right-libertarians, where the potential initiation or threat of an individual or its property is inappropriate (Long, 2008). The code of non-harming patients should also include a non-corruption dimension, in which they do not engage in any form of transaction causing harm. Unfortunately, during these difficult times, the COVID-19 pandemic is not the only one affecting the healthcare system. An older “pandemic” affecting all human lives is corruption.

During difficult times, of a medical emergency, with a pandemic affecting human lives, there are decisions with ethical implications, where there is a thin line between individual and collective interests. The principles (solidarity, fairness, equal right,

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efficiency, utility) drawn to assess these competing interests and values have limited capacities, as each person applies it in connection with the local context and cultural values. It is essential to establish the vulnerable categories and ensure their particular needs' satisfaction. Therefore, the measures taken during a pandemic limiting human liberties must be justified, reasonable, nondiscriminatory, and respecting the provisions of national and international laws (WHO, 2009). To avoid immoral, illegal actions, the World Health Organization has constituted a set of considerations to respond to the possible ethical dilemmas regarding the healthcare workers' roles and obligations from a multilateral perspective (WHO, 2007).

However, with all the undertaken efforts, resources are scarce, and the world tackles a pandemic differently in connection with economic and social development. The access to quality healthcare depends highly on the amounts a country is able and willing to spend. Unfortunately, it also depends on the level of fraud, corruption, and waste from each national healthcare system.

Fraud, corruption, and waste are the risks affecting all sectors, creating inefficiencies within the healthcare sector. Some providers and patients seek to exploit the system's limits to their benefit, even during regular non-pandemic times. These unethical behaviors translate into billions of euros and dollars and put other beneficiaries' health at risk (European Healthcare Fraud and Corruption Network). Transparency International states there are no countries free of corruption and that the world loses opportunities to make better lives, schools, hospitals, and roads. Seeking private gain, some abuse the entrusted power, hampering economic development, eroding trust, weakening democracy, and creating more "inequality, poverty, social division, and environmental crisis" (Transparency International, 2020).

The healthcare system is a source of significant personal gains, in which false, incorrect, and incomplete statements/documents and inappropriate disclosure of information lead to the misuse and retention of funds and property. There are two critical characteristics of fraudulent behavior: intention and the targeted advantages (European Healthcare Fraud and Corruption Network).

Besides the obvious medical challenges, the COVID-19 pandemic also presents a high risk for corruption, considering that more than 1800 people have reported corruption acts and tried to resolve COVID-19-related issues this past year (Transparency International, 2020).

In this context, artificial intelligence, digitalization, and big data assist the human decision-making process, monitor medical trends, and measure individual risks. Combating this global pandemic differs in terms of the medical responses and also technological solutions employed. Some even use AI healthcare solutions. In countries where there are Internet connectivity and high GDP levels, AI big data can provide pandemic prevention insights and serve as an anti-corruption tool. The developed, non-corrupt countries with excellent healthcare systems invested in AI and will be the innovators to provide healthcare solutions against COVID-19 (Puaschunder, 2020a).

The ethical principles used to create artificial intelligence stand to serve both people and the planet in a similar non-harming manner (UNI Global Union, 2020). Lately, AI has been growing new dimensions. AI's applications help save and

preserve human life, whether finding genetic codes, operating long-distance surgical robots, or improving hospital efficiency. The tasks performed by artificial intelligence are faster and with fewer costs improve the lives of healthcare staff and those of the patients (Daley, 2019).

The AI sector is highly innovative and developing fast, with capabilities to learn, act, comprehend, and predict. This sector will be estimated at \$6.6 billion in 2021 and \$150 billion by 2026 (Walach, 2018), ensuring modern, AI-assisted healthcare. The advances of AI can also help healthcare face the highest challenge of this century, the COVID-19 pandemic, and the corruption associated with this plague.

Bribery, the Most Widespread Form of Healthcare Corruption

Bribery, organized crime, extortion and embezzlement, money laundering, non-meritocratic placements, tax havens, patronage, cronyism, nepotism, illegal business, and fraud are some of the many faces of corruption around the world (Gounev & Bezlov, 2010; Transparency International, 2020). Corruption stands at the root of poverty, injustice, inequality, and wasted funds when it could be better employed to support security and development. It finances international terrorism and crime syndicates (Transparency International, 2020).

Corruption facilitates poverty and insecurity and affects international development, extending to all countries and all sectors, especially public ones. It is difficult to quantify, as it occurs in the shadows but, unquestionably, drives a series of problems stemming from corruption. The worst cases pose a threat to human lives when happening at the level of necessary health services. Transparency International estimates 140,000 children’s lives are lost, and around \$500 billion are affected by corrupt practices every year.

The following equation models corruption (especially the one from the health sector) and shows the higher discretionary power of those who control the concentrated supply of a good/service and the lower levels of accountability to others:

$$C = M + D - A(1)$$

where:

M – monopoly on the supply of a good or service.

D – discretion enjoyed by suppliers.

A – the accountability of suppliers toward the others (Klitgaard et al., 2000).

Corruption affects all societies, and the healthcare sector is of particular attraction. The extent to which it occurs, at an individual or societal level, depends on each culture. Less transparent societies encourage more corruption and have fewer accountability mechanisms, hindering the rule of law (Jain et al., 2014; Savedoff & Hussmann, 2006).

The corruption affecting the healthcare sector has a growing area of manifestation due to the characteristics of today's world: rising health expenditures, a rise of the elderly population, a complexity of chronic and non-chronic diseases, pandemics, the pressure to acquire expensive high-tech equipment, and expensive drugs pressed by powerful pharma companies pose more and more pressure on the health system and the governments and represent havens for corruptions (Deloitte, 2019).

A report on the healthcare corruption in the EU states that the leading healthcare challenges in many Eastern European and the Southern European states and the other member states with better corruption perceptions are bribery, corrupt privileged access to healthcare services, and double practices. These unethical practices affect the health sector, as it is one of the most vulnerable to corruption. Specific healthcare corruption forms are "bribery, procurement corruption, improper marketing relations, misuse of level positions, undue reimbursement claims, and fraud and embezzlement of medicines and medical devices" (E.C., 2017). All member states are affected by corruption. However, the corrupt nature and types are different from one country to another; therefore, a single European policy to fight corruption would be inefficient (E.C., 2017).

Healthcare corruption correlates to the general perceived corruption, and it is not an isolated phenomenon. However, the countries (Slovakia, Greece, Cyprus, Romania, and Lithuania) known for high perceived general corruption correlate to specific healthcare corruption. In contrast, the Scandinavian countries have low levels of public and healthcare corruption (E.C., 2014).

Lately, corruption's latest implications hamper the ability to respond to the COVID-19 crisis (Transparency International, 2020a). The pandemic augmented all corruption risks during a medical and economic crisis generating the suspension of many anti-corruption mechanisms, prevention, and enforcement. The effects of corruption nowadays undermine public institutions' trust in supplying needed products and services to those who need them the most (WJP, 2020).

The novel coronavirus induced a significant health crisis, where corruption flourished due to the resources needed to address the pandemic and the economic difficulties countries underwent to speed the procurement procedures. It was a challenge to ensure fast supply in a short time frame and respect the legal provisions (Martini, 2020).

Difficult times pose a more significant threat toward justice and moral behavior, as humans become more egoistic and self-centered, seeking personal gains. Numerous journalistic investigations record highly lucrative contracts awarded to well-connected companies without following the procurement's legal provision. The prices of some of the most needed products, ventilators, and masks can only be partially explained by their scarcity on the markets. In Romania, for example, some red flags appeared due to the suspended procurement processes to accelerate it. With liquor and tobacco activities, a little company wins two public contracts, totaling \$12.6 million, to provide facial masks for double the market price (Faiola & Herrero, 2020). Another example comes from Italy, where an agricultural company specializing in high-tech greenhouses won a public contract for face masks worth \$32 million (International Consortium of Investigative Journalists, 2020).

In trying to ensure critical medical supplies, the risk of engaging in fraudulent, corrupt practices is higher. In the context of the crisis, illegal behavior tends to rise, and Europol warned that money laundering, fraud, cybercrime, and criminal profiteering would appear in the context in which all stakeholders (governments, businesses, and citizens) ensure the critical supply of medical goods and services (Europol, 2020).

The quantity and quality of healthcare depend on the level of corruption. The healthcare system’s structural issues affecting the workforce allow them to solicit gifts and bribery, perform their tasks, steal medicines, and abuse their status power without being confronted for their actions. It also depends on the quality of the anti-corruption methods employed by local and international authorities to deter this old and everlasting “pandemic.”

Even before the COVID-19 pandemic, the medical sector’s primary challenge from the Eastern and the Southeastern European member states was bribery or the informal payments healthcare professionals accept to perform medical services (E.C., 2017). A problem for many societies, not only the Eastern and Southeastern European ones, is that bribery is worldwide, harming public welfare and violating fairness. The employed ethical efforts were meant to combat the exchange of monetary and relational benefits to gain power or other services. However, the relational norms might outweigh these ethical considerations when ethical concerns become irrelevant due to the high social cost of a refusal to bribe (Liu et al., 2017).

Liu et al. (2017) pose this form of corruption, bribery, in a three-dimensional decisional frame with ethical, economic, and relational implications:

- Within the *ethical framework*, bribery connects with individuals’ moral characters. The decision to bribe comes from a psychological process that involves the ethical issues of this act (De Graaf, 2007), choosing between the dichotomy of “right/wrong,” “correct/incorrect,” and “ethical/unethical.” From an ethical perspective, bribery is illegal, indifferent to individuals’ attempts toward moral relativism (Tian, 2008), which contextualizes the bribe-offering decision. However, in theoretical constructs, people with ethical standards view bribery negatively and, therefore, suppress this type of conduct (Liu et al., 2017).
- *The economic frame* attributes a business dimension to bribe-giving, although ethically questionable. The action of bribing is a decision taken after a cost-benefit analysis, where the benefits (the money) motivate it. In contrast, the severity of punishment and the risk of sanctions deter it (Liu et al., 2017).

The relational framework sees bribery, a two-party act, which enables interpersonal relationships, a form of social exchange, to gain favorable treatment. Sometimes it manifests itself through gifting, although the difference between them is sometimes vague and difficult to distinguish (Liu et al. 2017).

Bribery is a complex process, analyzed from multiple angles. Another perspective involves the neural processes at the brain level behind the decision to bribe or not. Neuroscience researches the decisional process, observing the human brain, evaluating the value and the risk of different options, and combining them to make a decision (Christopoulos et al., 2009; Rangel et al., 2008).

Therefore, the decision to offer/receive a bribe is a combination of all the prior mentioned frames potentially involving moral, financial, and relational assessments. So, an individual could decide to offer a bribe, even if it is immoral, to enjoy the social benefits at the correct cost. From a healthcare perspective, all individuals who engage in acts of corruption think of their health or their loved ones and consider the monetary cost a small price to pay to enjoy a healthy future life.

AI: A Novel Anti-corruption Tool

Nowadays, the existence of anti-corruption measures is critical in tackling corruption at all levels of human society. During the pandemic, some states eased and relaxed procurement procedures, encouraging corruption. Lessons from past crises show that whenever a new emergency is in place, waste appears as well, and the supplies and resources are diverted (Kupperman Thorp, 2020).

In times of crisis, some may argue that fighting corruption is a priority. This course of action is mistaken because corruption flourishes and undermines prior anti-corruption measures taken during times of “peace.” Therefore, all authorities’ objective is to spend public funds wisely to reach their intended beneficiaries. The appropriate institutions create appropriate anti-corruption measures in which whistleblower practices work. There are complaint procedures that protect the person making a claim, tracking financial flows, and vetting suppliers (OECD, 2020).

Although the medical crisis made some countries suspend and relax anti-corruption measures, the following actions should exist (WJP, 2020):

- Time-limited relaxed public procurement mechanisms to ensure immediate needs, with definite and clearly defined urgency tests (E.C., 2020).
- The possibility to audit suppliers involved in the procurement processes, in terms of selection, pricing, and contracts, to avoid conflicts of interests.
- To publish all public contracts signed during the emergency period, facilitating audits, journalistic, and civil vetting to ensure public integrity.
- There should be no discrimination regarding the government’s principles and approaches in designing economic stimulus packages to support businesses and households affected by the pandemic.
- The authorities should ensure the protection of institutions that supervise and track the accountability of public spenders.
- The authorities should promote all public information transparency, especially those concerning the pandemic (O.P., 2020).
- The press’s freedom must exist so that all COVID-19 information, even government fraud and abuse, reach the public (Transparency International, 2020b).

The importance of anti-corruption measures becomes even more critical in times of medical crisis, as previous crises show us: for example, corruption hampered both the Ebola and the H1N1 pandemic responses, due to the waste of public money,

lack of transparency, and implication of pharmaceutical companies in the decision-making process, to their benefit.

In general, corruption poses extra pressure on states’ responses, as the Global Health Index 2019 notes (GHI, 2019a, b). More than half of the analyzed countries face significant political and security risks, endangering their capabilities to react to biological threats. In the COVID-19 crisis, massive funding came to respond to developed countries’ medical needs. The recommendation is to maintain transparency because only 23% of the analyzed countries can report the political system’s and government’s effectiveness. At each country’s level, little information is available for only the major institutions that have provided aid have also published the amount of funding: UN, \$2 billion, and the World Bank – \$14 billion (Aarvik, 2019).

Nowadays, a new healthcare concept appears in public discussion, namely, the universal health coverage (UHC). According to different reports, healthcare corruption affects over 7% of the expenditures, totaling around \$7.8 trillion in 2017. In this case, \$546 billion is the cost of healthcare corruption, sufficient enough to cover global universal health coverage (WHO, 2019; Jones et al., 2011).

Financial institutions and tax authorities have deployed many efforts to tackle the difficult job of combating corruption. Therefore, following the latest technological updates, they have included artificial intelligence in this work, whether it is for uncovering problems to detect crime or designing preventive artificial intelligence-assisted mechanisms, prone to corrupt processes. AI’s advantage can be its ability to manage large datasets, which were impossible to be handled by humans, covering corruption and fraud in a manner impossible to detect. For AI-based procedures to work, a country must have a certain degree of digitalization. Therefore only a few are subject to the possibility of implementing anti-corruption AI-based procedures. Digitalization, social media data, and mobile call data are also possible data sources for this endeavor. Anti-corruption AI-based techniques raise concerns about ethics, such as privacy, surveillance, and hampered decision-making processes. Artificial intelligence is already part of everyday human life in digitalized societies through e-government, social security programs, the judicial system, and insurance (Aarvik, 2019).

Transparency International UK designed an AI-based tool to improve its automatic capacity to search within public records, developing its analytical power. Anti-corruption activities in the form of uncovering and detecting money laundering, the risk of tax evasion, discovering suspected public procurement-involved bidders, and AI and machine learning can assist tenders (Exiger, 2018).

The advantages of AI tools refer to neutrality, efficiency, stable performance, and cost saving, therefore making them more and more attractive in the future for many stakeholders. These AI-based tools introduce new digital procedures, correcting previous procedures that are prone to be corrupt, unveiling hidden actors, and exposing corrupt behavior. Doing business and governing in a digitalized, automated, AI-assisted society may reduce the risk of corruption or fraud, saving significant amounts of money to be reserved for the greater good. This fact may increase interest in investing and using AI, in a series of sectors, like production, education, and health, with on-site research to adapt the technology to the national realities. Some

countries can serve as examples in their courageous AI-assisted endeavors to tackle domestic corruption, even if some of the actions may have ethical limitations (Aarvik, 2019):

- (a) In this country, Mexico's joint work of government and AI-assisted tools is necessary to manage corruption's thorny issue. Several reforms aim to diminish corruption and harness economic growth. The Mexican tax authorities have used AI algorithms and analysis tools to discover fraud-related operations of taxpayers. Through this action, in a somewhat reduced time frame, they uncovered 1200 taxpaying companies and 3500 fraudulent transactions. This work would have taken 18 months without AI help. Another source of corruption, government contracts with private companies, is hindered by the access to open information, in many states, now available. Open data helps anti-corruption bodies to fight corruption and facilitates data mining. An example is Digiwhist, where the program scans millions of EU government contracts to find abuse (Petheram & Asare, 2018).
- (b) Ukraine has an innovative portal, ProZorro, to register the tenders who engage in fraudulent procurement and favor specific bidders (Aarvik, 2019).
- (c) South Africa – as of 2018, the tax authorities from South Africa are analyzing taxpayer compliance and behavior, improving their data analytics capacity and decision-making process. In a joint venture, the government and financial institutions drafted a policy proposal, in which they regulated the use of crypto-assets and the authorities to provide digital currency (Aarvik, 2019).
- (d) India – tax evasion is investigated with social media, which analyzes spending patterns and later compares them to tax records (Project Insight). This endeavor is subject to public criticism due to its costs and the fact that it affects individuals' privacy. Indian authorities went through many efforts to diminish the black economy, remove small banknotes from the Indian currency (“Operation Clean Money”), and update the “Benami Transactions” Act (Aarvik, 2019).
- (e) Brazil – the Brazilian authorities went further with the AI-based anti-corruption tools employed to combat corruption and designed an application based on machine learning to detect civil servants who manifest corrupt behavior. Corrupt civil servants get scanned for their social security number and a series of other variables (criminal records, education, political affiliation, level of position, business, and shareholder relations). Civil servants' behavior is analyzed, and companies are facing the risk of corruption. The challenge is that this tool's results can be employed to convict neither individuals nor companies (Aarvik, 2019).
- (f) Argentina – on January 1, 2019, Argentina became a paperless government, with technology assisting this process in hampering corruption, reducing bureaucracy, costs, and time-consuming government services. AI-based tools help reveal and foresee crime, being fundamental in all digital strategies (WEF, 2019).

- (g) Chile – with the help of InfoProbidad, Chilean citizens can consult the declarations of interests and public servants’ business assets, real estate, family relations, and personal property. The platform contains nearly 40,000 statements (Aarvik, 2019).
- (h) Romania – in Romania, since 2008, the integrity and fortune declarations of persons with management positions from public institutions and public servants can be consulted, on the integrity platform, which includes incompatibilities and conflict of interests sequestered and illicitly obtained fortunes. Romanian authorities have also designed an ex ante verification mechanism, called the Prevention System (PREVENT), with the scope of preventing the conflict of interests at the level of awarding public contracts. In this year’s first trimester, the Romanian National Integrity Agency analyzed the informatics system, PREVENT, 4216 public procurement procedures, and approximately 21% from European-funded contracts. In the same period, the authorities have issued six integrity advertisements, totaling about 8.6 million euros. PREVENT analyzed data and information on 1221 contracting authorities, 6592 economic operators, and 119,418 persons, representatives of public institutions, and tenders (The Portal of Fortune and Integrity declarations 2020).
- (i) Spain – a research project employing AI and neural networks predicted the risk of corruption. This analysis involving numerous datasets and the connection between them is almost impossible to manage if done manually. Spain predicted the risk of corruption in public procurement years in advance. The researchers found a correlation between the same political party membership, which still holds power, fluctuation of prices, real estate taxation, and economic growth (Aarvik, 2019).

Google flags AI to promote social good and to tackle social challenges through a joint action combining engineering, research, and the AI ecosystem building initiatives. The activities address the challenges in natural resource management, education, and health (Google, 2020).

McKinsey made predictions regarding AI’s potential revenues to economic activity – 1.2% GDP growth and \$13 trillion by 2030 (Bughin et al., 2018). In this context, AI could provide a series of solutions in several fields, which could help social work untangle the impossibility of managing large datasets and even combat the “pandemic” of corruption.

In the next part of the paper, we analyze Eastern European EU member states’ capacity to address corruption in the healthcare system through digital anti-corruption solutions, given the current limitations: access to digitalization and level of perceived corruption, as this part of Europe still faces higher levels of general, widespread corruption.

The Digital Non-Corrupt Health Index: An Index to Quantify the Potential Capability of a Country to Adopt an AI-Based Solution to Combat Healthcare Corruption

This part of the paper will analyze a country's capacity to combat domestic healthcare corruption (not only bribery, the most encountered form of corruption within this sector) through digital anti-corruption solutions. Therefore, we have built an index starting with the Transparency International, Corruption Perceptions Index (Transparency International, 2019), the Global Health Security Index, and the Cisco Global Digital Readiness Index from 2019. The analysis covers the 28 EU member states¹ (focusing on the Eastern European countries), China, and the United States.

- (a) The 2019 CPI (Transparency International, 2019) analyzes corruption of 180 countries regarding the perceived corruption from the viewpoint of business people and experts. The index ranges from 0 to 100, where 0 stands for a highly corrupt country, whereas 100 an immaculate one. The 2019 edition confirms slight improvement in managing corruption all around the world. Two-thirds of the analyzed countries' score are below the average score, namely, *43 points*. The CPI includes all types of corruption and fraud, from large-scale government corruption, impeding access to essential public services, like education and health, to petty bribery. Transparency International highlights that more and more citizens take action and engage in active combat and prevention measures against corrupt institutions and leaders. In this context, new tools to tackle corruption should appear, as there are some sectors in which human "battle" alone cannot combat years of endemic corruption.
- (b) The "pandemic" of corruption becomes even more acute during medical pandemics when resources are not unlimited and cannot reach all people in need. The Global Health Security Index was analyzed in 2019 (GHSI, 2019a, b) for the first time, an assessment and benchmark of the health security capabilities in 195 countries. Without borders, infectious diseases pose a global threat; therefore, the capacity to counteract them becomes crucial at the level of emergency prevention, detection, and response, while maintaining transparency and avoiding fraud and corruption in a sector already fighting a long battle with this issue. A simple disease can become an epidemic, even a pandemic, and the GHSI faces growing consequence risks, which turn into global biological catastrophes, ensuring the international financing needed to prepare. Based solely on open-source information, the GHSI was built on the data publicly released or reported by countries to international institutions and represented a country's preparedness to face epidemics and pandemics in financing and managing them. The 2019 GHSI report's main findings state that each of the analyzed countries still has gaps to fill in terms of national health security, which is weak

¹We take into consideration the 28 EU member states, as the United Kingdom left the EU on the 31st of January 2020.

globally, and that none of the nations can address an epidemic or pandemic. The average value of the index is 40.2 points from a total of 100 points. The countries have not even tested their ability to face catastrophic biological events and do not have allocated funds to fill the existing gaps. The capability to address natural disasters is complex, given significant security and political risks affecting more than half of the countries with inadequate health systems, vital in any medical crisis, and they still have to improve their international health and security norm compliance.

- (c) The Cisco Global Digital Readiness Index (CGDRI, 2019a, b) analyzes the preparedness of a country to benefit from digitalization, which has the power to connect governments with their citizens, ensuring they can access healthcare and education services, and new employment opportunities. However, not all countries are digitalized, which therefore affects the chances given to their citizens in this digital era. Access to digitalization is possible only through massive public and private investments, improving citizens’ lives and health, the technology infrastructure, and the workforce’s quality. The CGDRI values range from 4.32 to 20.26 points, out of a maximum of 25 points. The average readiness from the 141 countries analyzed is 11.90, and similar to the CPI and the GHSI, no country received the maximum score. Based on the findings, Cisco grouped the countries in “three stages of digital readiness, amplify, accelerate, and activate,” given their scores compared to that of the average. Figure 20.1 compares the CPI, GHSI, and CGDRI data for the EU 28, the United Kingdom, the United States, and China.

The three indices’ values follow a trend, so we decided to test how strong the relationship is. Therefore, we analyzed the relationship between the CPI and the GHSI and CGDRI with econometric analysis. The database used includes data calculated for the year 2019 for all the indices. Our research included all the 28 European Union countries, China, and the United States. The data source was the Transparency International datasets, Cisco, and Global Health Security data.²

We used a linear model and the least squares method to estimate the coefficients and calculate the required statistics. The linear model is as follows:

$$Y = \alpha_0 * X_0 + \alpha_1 * X_1 + \varepsilon \quad (20.2)$$

where:

Y – Corruption Perceptions Index.

X0 – Cisco Global Digital Readiness Index.

X1 – Global Health Security Index.

²Which, according to the authors of the GHSI, is open information publicly made available by states in international reporting.

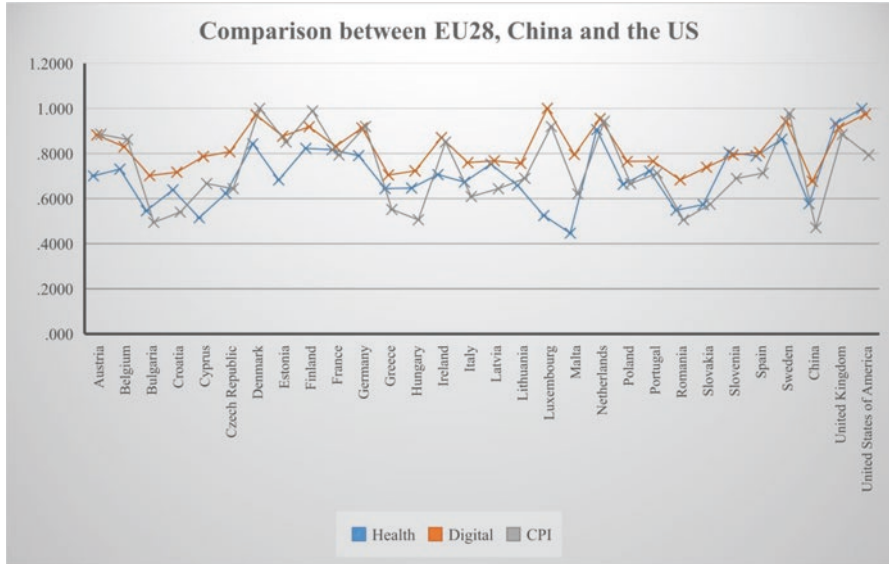


Fig. 20.1 Comparison between the CPI, GHSI, and CGDRI, in EU 28, the United Kingdom, the United States, and China, in 2019. (Source: Own design based on Transparency International, Cisco, and Global Health Security Index data)

Table 20.1 The relationship between the CPI, the CGDRI, and the GHSI

<i>Regression statistics</i>				
Multiple R	0,9324			
R square	0,8694			
Adjusted R square	0,8597			
Standard error	53,727			
Observations	30			
<i>ANOVA</i>				
	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>
Regression	2	5188,9142	2594,4571	89,8789
Residual	27	779,3858	28,8661	
Total	29	5968,3		
	<i>Coefficients</i>	<i>Standard error</i>	<i>t-Stat</i>	<i>P-value</i>
Intercept	-51,4953	86,761	-59,353	0,0000
GHSI	0,1281	0,1122	11,417	0,2636
CGDRI	67,106	0,6757	99,315	0,0000

Source of primary data: Transparency International, GHSI, and Cisco 2019

We made an econometric analysis using a linear regression model between the CPI, the GHSI, and CDDRI from EU 28 countries, China, and the United States and got the following results (see Tables 20.1, 20.2, and 20.3):

Table 20.2 The Digital Non-Corrupt Health Index

Country	Digital Non-Corrupt Health Index	Country	Digital Non-Corrupt Health Index
Austria	0,82	Latvia	0,72
Belgium	0,81	Lithuania	0,7
Bulgaria	0,58	Luxembourg	0,81
Croatia	0,63	Malta	0,62
Cyprus	0,66	Netherlands	0,93
Czech Republic	0,69	Poland	0,7
Denmark	0,94	Portugal	0,73
Estonia	0,8	Romania	0,58
Finland	0,91	Slovakia	0,63
France	0,81	Slovenia	0,76
Germany	0,87	Spain	0,77
Greece	0,63	Sweden	0,93
Hungary	0,63	United Kingdom	0,91
Ireland	0,81	China	0,57
Italy	0,68	United States of America	0,92

Source: Own calculations based on Transparency International, Cisco, and Global Health Security Index data

Table 20.3 The average, minimum, and maximum

EEC average	0,67	EU 28 average	0,75	Average total	0,76
EEC minimum	0,58	EU 28 minimum	0,58	Minimum	0,53
EEC maximum	0,80	EU 28 maximum	0,94	Maximum	1

Source: Own calculations based on Transparency International, Cisco, and Global Health Security Index data

According to the econometric analysis, there is a substantial relationship between the CPI, the GHSI, and the CGDRI. The value of the correlation coefficients is relatively high (0,626, respectively, 0,929), which indicates that the CPI significantly influences the health security and the digital readiness of the EU countries, China, and the United States. The values of R square and adjusted R square are relatively high.

The Student and Fisher statistical test values show a valid econometric model. The model is statistically correct since p-values and significance F are very small, while the t-Stat and F-Stat values are high enough. The econometric model shows that at the European Union level, in China, and the United States, there is a solid and stable relationship between the corruption perception level and digital readiness, but also with health security.

Given the strong relationship between the three indices, we decided to build an index, the Digital Non-Corrupt Health Index, for the 28 EU member states³ and compared them to China and the United States. For the comparability of data, we resorted to the normalization of data series, reporting each value from the series associated with an indicator to the maximum value of the series (indicator).

The values of our indicator range from 0,53 to 0,94, and 1 is the maximum possible point. However, no country received a perfect score. We can see that the Eastern European countries' index scores an average below the EU and in the general analysis. However, the minimum is higher than the EU, while the maximum comes close to most of the EU. Based on these values, a grouping of the EU 28 member states, China, and the United States, according to the Digital Non-Corrupt Health Index values, is presented in Fig. 20.2.

For the **first group of countries**, the Digital Non-Corrupt Health Index is close to the minimum value at the EU 28 level (0,58) and to the general level (0,53) of all the analyzed countries (China and the United States included). These are the countries with high perceived corruption, limited access to digitalization, and relatively low health services, namely, Bulgaria (0,58), Romania (0,58), and China (0,57).

For the **second group of countries**, the Digital Non-Corrupt Health Index's values range from 0,62 (Malta) to 0,77 (Spain) and include the former communist countries (Croatia, 0,63; Czech Republic, 0,69; Hungary, 0,63; Latvia, 0,72; Lithuania, 0,70; Poland, 0,70; Slovakia, 0,63; Slovenia, 0,76), which show different levels of development, and some countries, old members of the EU, which have

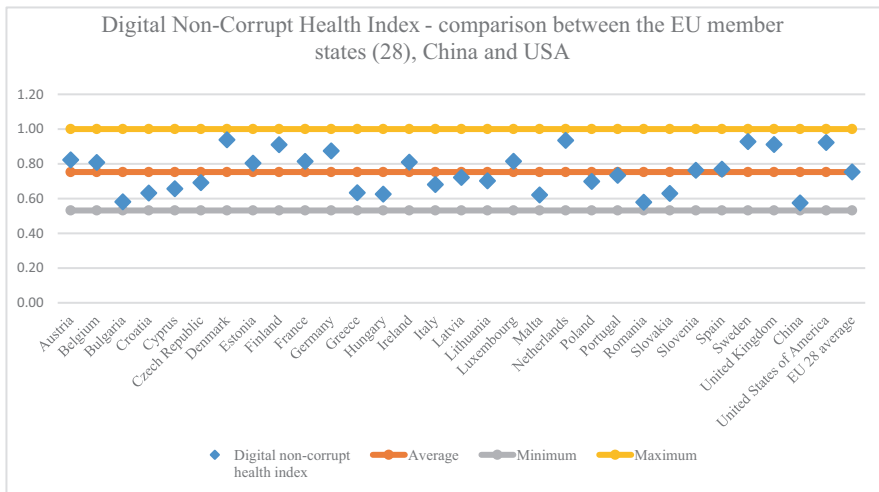


Fig. 20.2 The Digital Non-Corrupt Health Index – comparison chart between the EU member states (28), China, and the United States. (Source: Own calculations based on Transparency International, Cisco, and Global Health Security Index data)

³Given the fact that the indices we used were at the level of 2019, before the United Kingdom left the EU.

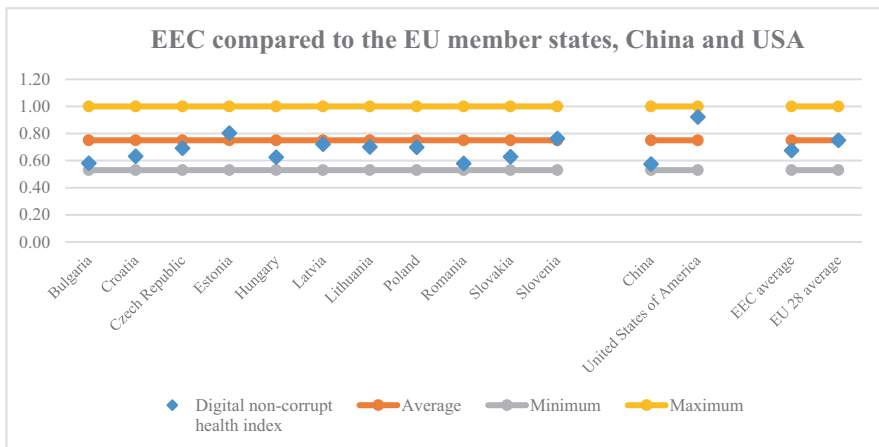
gone through difficult times (Cyprus, 0,66; Greece, 0,63; Italy, 0,68; Malta, 0,62; Portugal, 0,73; Spain, 0,77). In this group, we can see many former communist countries, which show similar DNCHI – Croatia, Czech Republic, Hungary, and Slovakia. These countries still face corruption issues, have rather poor healthcare systems, and have low levels of digitalization. However, at this group’s level, we can see the most economically developed former communist countries – Latvia, Lithuania, Poland, and Slovenia – which also show the DNHI close to Western European countries Portugal and Spain.

The **third group of countries** includes the traditional, most developed countries of the EU and the world, which also show a high level of the DNCHI, namely: Denmark, 0,94; Estonia, 0,80; Finland, 0,91; France, 0,81; Germany, 0,87; Ireland, 0,81; Luxembourg, 0,81; the Netherlands, 0,93; Sweden, 0,93; the United Kingdom, 0,91; and the United States of America, 0,92.

Next, our analysis investigates how Eastern European countries perform compared to the rest of the EU countries, given their shared history and similar socio-economic development levels. From the Eastern European countries, Bulgaria and Romania register values of the DNCHI close to those of China. Figure 20.3 shows the relationship.

Out of the Eastern European countries group, we see Estonia outperforming the rest of the group. The DNCHI of Slovenia, Latvia, Poland, Lithuania, and the Czech Republic are close to Estonia’s value. Slovakia, Hungary, Croatia, Romania, and Bulgaria remain behind the rest of the EEC.

The countries where corruption is at the lower levels, not eroding the healthcare system and the access to digitalization, are Denmark, Finland, the Netherlands, Sweden, the United Kingdom, and the United States. For this group of countries



Source: Own calculations based on Transparency International, CISCO & Global Health Security Index data

Fig. 20.3 The Digital Non-Corrupt Health Index – comparison between the Eastern European countries, members of the EU, China, and the United States. (Source: Own calculations based on Transparency International, Cisco, and Global Health Security Index data)

with these characteristics, an AI-based anti-corruption tool would be easier to implement and better combat fraud and corruption.

We can conclude that our findings are consistent with the 2014 European Commission's report. It states that the countries (Slovakia, Greece, Cyprus, Romania, and Lithuania) known for high perceived general corruption correlate to specific healthcare corruption. In contrast, the Scandinavian countries have low public and healthcare corruption (E.C., 2014). An improvement appears in Lithuania's case, which finds itself in the second group of countries that made efforts and registered success in combating corruption, digitalizing the services, and improving healthcare, following Estonia's example of good records in terms of its DNCHI score. For the Eastern European countries, we can see that their values come close to those of the EU 28. In contrast, China and the United States find themselves opposite in fighting healthcare corruption with digital solutions.

Conclusion

Public healthcare solutions become crucial during medical crises when resource scarcity affects all humankind at different levels. In this context, all forms of corruption should be discouraged, especially petty bribery that is meant to facilitate the necessary crucial medical services. COVID-19 is an ongoing pandemic, for which we do not know an end date, as there are no vaccines yet in place to offer lifetime or even long-term immunity. Innovative AI-driven solutions could help the international healthcare crisis and risk management. Breached anti-corruption standards appear in several countries due to corrupt procurement processes and persons benefiting from their power to increase their benefits. As the Ebola outbreak has proven, traditional anti-corruption measures are not working in complex, pandemic times. The lack of transparency fostering corruption in developing countries has led to many healthcare systems' failure. There is a need for a specially trained workforce capable of following new, risky protocols. Therefore, it is crucial to follow anti-corruption procedures, especially during these times, channeled on financial spending, the procurement procedures, and the acquired goods and services and user feedback. The pursuit of corruption should primarily focus on the social triggers of fraudulent and corrupt practices (Steingrüber et al., 2020).

There are many differences in economic and social development globally, leading to digitalization and quality healthcare, which are finally affected by society's level of corruption. Puauschunder (Puauschunder, 2020a, b) has found results similar to the ones we obtained, namely, that high-quality healthcare services, anti-corruption, GDP, and AI are the characteristics of innovative countries that will serve as alleviation centers in this pandemic. More so, countries with less corruption tend to have more digital anti-corruption solutions. It offers a non-corrupt decision-making tool, which also improves the quality of healthcare services.

Our analysis established a connection between lower levels of perceived corruption, digitalization, and healthcare service quality. Therefore, at the EU level, Nordic

states score high values for the Digital Non-Corrupt Health Index, strengthening the fact that they have robust and resilient healthcare systems, access to digitalization, and lower perceived corruption levels. The countries that scored best in our calculated index are Finland, the United Kingdom, the United States of America, the Netherlands, Sweden, and Denmark (highest score). We found that some former communist countries have developed and managed to leave the traditional former communist group, entering into a different one. It is the example of Latvia, Lithuania, Poland, and Slovenia. The countries in which corruption affects everyday life and hinders development, affecting their chances for digitalization and digital anti-corruption solutions, are Romania, Bulgaria, and China (lowest score).

In this context, the fact that the current pandemic originated in China confirms the vast issues with which this country confronts itself. The lack of transparency in this country stands at the root of this global plague, and according to US intelligence, the local Chinese officials did not report the virus and its high risk of contagion. Therefore, they created the conditions for the virus to spread and to affect all the world.

COVID-19 is a disease induced by the SARS-CoV-2 virus and “might have emerged as a result of corruption” (Steingrüber et al., 2020). Starting from March, 2020, the COVID-19 pandemic has hampered transparency and accountability throughout the world. As the GHSI shows, none of the countries can face this medical crisis, as several healthcare systems suffer from chronic weaknesses, which require immediate financial and technical support. The anti-corruption procedures must remain in place and ensure that resources reach those who need them the most, avoiding any form of waste (Steingrüber et al., 2020).

According to the European chief prosecutor, we do not have clean countries in Europe or the most corrupt or the guiltiest because offenses exist in absolutely all member states. An analysis carried over the last 4 years found that the member states investigated hundreds of cases per year and countries that tackle only three or four issues, meaning there was no priority in investigating those crimes. Regarding the number of recently reported frauds, Kövesi said that in the medical system, the number of cases during this period could undoubtedly be the same as in the past or even register increases. Particularly in public procurement, these numbers could alter given that they are made without strict rules, involving higher risks (Eurosfat, 2020).

We must find solutions to tackle the healthcare systems’ issues during difficult times and improve the services’ quality in a non-corrupt environment. Digital anti-corruption solutions help humans in decision-making and create a healthier world. We are at a point where we must employ all solutions we have and improve the world we live in.

Corruption “behaves” similar to an infectious disease, for which no vaccine is in place. A theoretical vaccine for corruption would consist mainly of moral and relational “components” and foster the common good, discouraging egoistic, self-centered behaviors, which endanger human life.

If the planet delays in learning the pandemic’s moral lesson, it will follow the meaning of the definition of corruption, transmitted from its Latin etymology,

depicting the destruction and physical and/or moral damage. In other words, the world risks the complete degradation of the world economy and the human being, whose fragility will no longer withstand the increasingly subtle forms of degradation.

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Chapter 21

How Often Are Voters Bribed? A Ranking of 82 Countries



Robert W. McGee and Yanira Petrides

Introduction

The present study is part of a much larger study that examines the ethics of bribery and tax evasion. The bribery studies consist (so far) of two books (McGee & Benk, 2023; McGee & Benk, 2023x) and many articles and book chapters. Summaries of 28 studies (McGee, 2022a), 24 studies (McGee, 2023a), 44 studies (McGee, 2022b), and 80+ studies (McGee, 2022c) are also available.

The tax evasion studies started in 1994 (McGee, 1994) and picked up speed in 1998 when the first book in the tax evasion series was published (McGee, 1998). The second book in the series was published in 2012 (McGee, 2012a). Two more books were recently added to the tax evasion collection (McGee & Shopovski, 2023a, b). Many articles and book chapters on the ethics of tax evasion have been published over the years. Summaries of many of them are available. There are summaries of 49 studies that used a survey template that usually consisted of 18 statements starting with the phrase “Tax evasion is ethical if ...” (McGee, 2012b). Another study summarized 23 studies that used World Survey data (McGee, 2012c). Other studies summarize three studies (McGee, 2012d), 21 studies (McGee, 2022d), 35 studies (McGee, 2022e), 60+ surveys (McGee, 2022f), 70+ theoretical and empirical studies (McGee, 2022g), 100+ studies (McGee, 2022h), 80+ studies (McGee, 2022i), 34+ studies (McGee, 2022j), and 44+ studies (McGee, 2022k).

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Many articles have been written about bribery. Most of them take a legal approach to the subject. A few of them examine the economic aspects of bribery (Trautman, 2017; Trautman & Altenbaumer-Price, 2011, 2013a, b; Trautman & Kimbell, 2018). Far fewer studies view bribery from a philosophical or ethical perspective, perhaps because those authors merely assume that all bribery is unethical all the time. There are a few exceptions (Block, 2018; Dominiak & Block, 2017; Rothbard, 1998, 2021a, b). The Rothbard-Block theory of bribery (McGee, 2023c) is worth exploring, as is the helping hand-greedy hand theory (McGee & Block, 2023), both of which are discussed elsewhere in this book.

Some recent studies have addressed various practical issues. Akdemir and Yeşilyurt (2023) discuss the role of bribery and other forms of corruption in the decline and fall of the Ottoman Empire. The practice of tax farming was especially corrupt. Dikmen and Çiçek (2023) focused their attention on the vast increase in bribery and other forms of corruption that occurred as a result of the shortages caused by the Covid-19 pandemic. This corruption increased inefficiencies in the system, especially in the area of public procurement in the health care sector. Bîzoi and Bîzoi (2023) also examined the effect of Covid-19 on the health care sector, especially in the former communist countries of Central and Eastern Europe. Batrancea et al. (2023) discussed how technology can be used to uncover and thwart bribery and how individuals who engage in bribery can hide their activities.

This chapter will not delve into the ethical aspects of bribery. There are other chapters in this book that do that (Block, 2018; Dominiak & Block, 2017; McGee, 2023c; McGee & Block, 2023; Rothbard, 1998). The purpose of this chapter is to report the findings of a small part of a large survey that was distributed to more than 140,000 people in more than 80 countries.

Methodology

The World Values Survey (WVS) is an internationally organized research effort by many social scientists in many countries, the goal of which is to gather data on a wide range of economic, social, political, religious, and cultural values. The first survey was conducted in 1981. New surveys are conducted about every five years. The current survey data (Wave 7) were collected between 2017 and 2021. The survey instrument included hundreds of questions on a wide range of issues. Data were collected in face-to-face interviews in respondents' homes, either by paper questionnaire or by CAPI (computer-assisted personal interview). Telephone interviews were conducted for remote areas. The sample size for each country was generally at least 1200. In Wave 7, more than 135,000 surveys were conducted in more than 80 countries. Data were collected in a way that made it impossible to identify individual respondents.

The present study used the World Values Survey data. Question 227 asked how frequently voters are bribed.

Findings

The findings are shown in the tables below.

Overall

Table 21.1 shows the overall findings. A total of 120,393 people answered this survey question. If one assigns a weighting of 1 = very often, 2 = fairly often, 3 = not often, and 4 = not at all often, the weighted average mean score is 2.60, which means the average voter for all countries included in the present survey is bribed somewhere between fairly often and not often. The weighted average of 2.60 was calculated as follows:

$$[1(23,816) + 2(31,780) + 3(33,986) + 4(30,811)] = 312,578/120,393 = 2.60$$

Table 21.2 displays the categories, sample sizes, and weighted averages for each country included in the study. Numbers were assigned to the four categories of responses as follows:

- Very often = 1
- Fairly often = 2
- Not often = 3
- Not at all often = 4

For example, the weighted average for Albania would be calculated as follows:

$$1(907) + 2(347) = 3(66) + 4(30) = 1919/1350 = 1.421$$

Table 21.3 ranks the countries from the highest frequency to the lowest frequency.

The five countries where voters were bribed the most were the following:

1. Albania (1.421)
2. Colombia (1.432)
3. Nigeria (1.588)
4. Puerto Rico (1.669)
5. Mexico (1.6940)

Table 21.1 Frequency of voter bribery

	<i>n</i>	%
Very often	23,816	19.8
Fairly often	31,780	26.4
Not often	33,986	28.2
Not at all often	30,811	25.6
Total	120,393	100.0

Table 21.2 Overall weighted averages – alphabetical

Country	Very often (1)	Fairly often (2)	Not often (3)	Not at all often (4)	Total sample	Weighted average
Albania	907	347	66	30	1,350	1.421
Andorra	183	233	221	277	914	2.648
Argentina	145	446	168	119	878	2.298
Armenia	890	932	412	229	2,464	1.992
Australia	98	311	686	624	1,719	3.068
Austria	68	191	435	786	1,481	3.310
Azerbaijan	19	123	372	646	1,159	3.420
Bangladesh	149	232	335	279	995	2.747
Belarus	52	186	374	456	1,068	3.155
Bolivia	587	572	384	285	1,829	2.201
Bosnia Herzegovina	565	748	278	82	1,673	1.926
Brazil	710	600	214	62	1,586	1.765
Bulgaria	505	517	222	126	1,369	1.977
Canada	229	651	1,792	1,346	4,018	3.059
Chile	67	206	234	356	863	3.017
Colombia	1,135	198	102	85	1,520	1.432
Croatia	242	607	387	107	1,343	2.268
Cyprus	63	257	291	195	806	2.768
Czech Rep.	171	422	532	286	1,410	2.662
Denmark	24	148	546	998	1,715	3.467
Ecuador	447	378	190	103	1,118	1.954
Egypt	366	224	272	68	930	2.044
Estonia	80	317	484	133	1,014	2.660
Ethiopia	218	256	233	290	998	2.596
Finland	33	108	326	665	1,132	3.434
France	138	438	510	408	1,495	2.796
Georgia	214	753	405	520	1,892	2.651
Germany	54	260	912	1,943	3,168	3.498
Greece	69	341	317	315	1,041	2.843
Guatemala	645	333	159	66	1,203	1.706
Hong Kong SAR	236	751	835	176	1,997	2.476
Hungary	256	409	398	257	1,319	2.498
Iceland	58	202	597	660	1,516	3.226
Indonesia	801	688	763	876	3,127	2.548
Iran	331	346	391	366	1,434	2.552
Iraq	584	237	164	137	1,121	1.869
Italy	422	898	548	192	2,060	2.247
Japan	54	385	525	83	1,047	2.608
Jordan	540	374	108	104	1,125	1.800
Kazakhstan	79	303	307	267	956	2.796
Kenya	659	313	184	80	1,237	1.746

(continued)

Table 21.2 (continued)

Country	Very often (1)	Fairly often (2)	Not often (3)	Not at all often (4)	Total sample	Weighted average
South Korea	55	444	583	163	1,245	2.686
Kyrgyzstan	461	460	126	52	1,099	1.789
Lebanon	463	420	200	87	1,169	1.923
Lithuania	106	308	727	198	1,339	2.760
Macau SAR	158	418	384	53	1,013	2.327
Malaysia	418	509	289	97	1,313	2.050
Mexico	1,047	281	223	152	1,703	1.694
Mongolia	239	586	598	215	1,638	2.481
Montenegro	142	173	201	176	692	2.594
Myanmar	102	204	152	742	1,200	3.278
Netherlands	35	138	753	1,127	2,053	3.448
New Zealand	36	92	186	496	810	3.410
Nicaragua	276	198	264	462	1,200	2.760
Nigeria	702	336	133	36	1,207	1.588
North Macedonia	397	411	183	41	1,032	1.873
Norway	20	105	380	585	1,090	3.405
Pakistan	595	562	335	350	1,843	2.239
Peru	177	566	396	160	1,298	2.415
Philippines	426	438	273	60	1,198	1.972
Poland	108	307	416	241	1,072	2.736
Portugal	29	241	235	421	926	3.132
Puerto Rico	619	298	119	67	1,103	1.669
Romania	391	547	1,000	348	2,287	2.571
Russia	339	866	989	731	2,925	2.722
Serbia	561	675	511	261	2,008	2.235
Singapore	51	137	433	958	1,579	3.456
Slovakia	186	508	386	145	1,225	2.399
Slovenia	23	117	383	439	962	3.286
Spain	49	189	230	599	1,067	3.293
Sweden	14	74	347	675	1,111	3.515
Switzerland	41	278	1,141	1,496	2,957	3.384
Taiwan ROC	308	523	204	178	1,213	2.208
Tajikistan	79	109	203	809	1,200	3.451
Thailand	277	507	281	162	1,227	2.267
Tunisia	413	342	249	66	1,071	1.971
Turkey	284	720	659	540	2,203	2.660
Ukraine	456	1,134	691	253	2,534	2.293
United Kingdom	93	266	714	591	1,665	3.083
United States	211	647	1,138	524	2,520	2.783
Vietnam	34	228	403	535	1,200	3.200
Zimbabwe	303	176	191	438	1,109	2.690

Table 21.3 Country ranking from most frequent to least frequent

Rank	Country	Mean	Rank	Country	Mean
1	Albania	1.421	42	Japan	2.608
2	Colombia	1.432	43	Andorra	2.648
3	Nigeria	1.588	44	Georgia	2.651
4	Puerto Rico	1.669	45	Estonia	2.660
5	Mexico	1.694	45	Turkey	2.660
6	Guatemala	1.706	47	Czech Rep.	2.662
7	Kenya	1.746	48	South Korea	2.686
8	Brazil	1.765	49	Zimbabwe	2.690
9	Kyrgyzstan	1.789	50	Russia	2.722
10	Jordan	1.800	51	Poland	2.736
11	Iraq	1.869	52	Bangladesh	2.747
12	North Macedonia	1.873	53	Lithuania	2.760
13	Lebanon	1.923	53	Nicaragua	2.760
14	Bosnia Herzegovina	1.926	55	Cyprus	2.768
15	Ecuador	1.954	56	United States	2.783
16	Tunisia	1.971	57	France	2.796
17	Philippines	1.972	57	Kazakhstan	2.796
18	Bulgaria	1.977	59	Greece	2.843
19	Armenia	1.992	60	Chile	3.017
20	Egypt	2.044	61	Canada	3.059
21	Malaysia	2.050	62	Australia	3.068
22	Bolivia	2.201	63	United Kingdom	3.083
23	Taiwan ROC	2.208	64	Portugal	3.132
24	Serbia	2.235	65	Belarus	3.155
25	Pakistan	2.239	66	Vietnam	3.200
26	Italy	2.247	67	Iceland	3.226
27	Thailand	2.267	68	Myanmar	3.278
28	Croatia	2.268	69	Slovenia	3.286
29	Ukraine	2.293	70	Spain	3.293
30	Argentina	2.298	71	Austria	3.310
31	Macau SAR	2.327	72	Switzerland	3.384
32	Slovakia	2.399	73	Norway	3.405
33	Peru	2.415	74	New Zealand	3.410
34	Hong Kong SAR	2.476	75	Azerbaijan	3.420
35	Mongolia	2.481	76	Finland	3.434
36	Hungary	2.498	77	Netherlands	3.448
37	Indonesia	2.548	78	Tajikistan	3.451
38	Iran	2.552	79	Singapore	3.456
39	Romania	2.571	80	Denmark	3.467
40	Montenegro	2.594	81	Germany	3.498
41	Ethiopia	2.596	82	Sweden	3.515

The five countries where voters were bribed least often were as follows:

- 82. Sweden (3.515)
- 81. Germany (3.498)
- 80. Denmark (3.467)
- 79. Singapore (3.456)
- 78. Tajikistan (3.451)

At first glance, it may seem strange that Tajikistan is on the list of countries where voters are least likely to be bribed, but upon further reflection, that result makes sense since elections in Tajikistan are not hotly contested (CABAR, 2020). Everyone knows in advance who the winner will be, so there is not much incentive to offer a bribe, at least in most cases. In the 2020 election, for example, the incumbent President won with more than 90% of the vote (Human Rights Watch, 2021).

Gender

Table 21.4 shows the overall male and female scores for each of the four categories, as well as the weighted average mean scores. The male and female samples both had weighted average mean scores of 2.60.

Table 21.5 shows the differences between male and female scores by country. For example, the weighted average male score for Albania was 1.352; the female score was 1.410. The female score was 4.3% higher than the male score ($1.410/1.352 = 1.043 = 4.3\%$).

Overall, the male and female mean scores were identical: 2.60. However, the mean scores were not identical for individual countries. In 38 cases (46.3%), the male scores were higher, indicating that men thought bribery was less frequent than did the female sample. In 44 cases (53.7%), the female scores were higher, indicating that the female sample thought bribery was less prevalent than did the male sample.

Table 21.4 Total male and female data

	Male		Female	
	<i>n</i>	%	<i>n</i>	%
Very often	12,048	20.3	11,762	19.2
Fairly often	15,228	25.7	16,543	27.1
Not often	16,501	27.9	17,464	28.6
Not at all often	15,443	26.1	15,350	25.1
Total	59,220	100.0	61,119	100.0
Weighted average	2.60		2.60	

Table 21.5 Comparison by gender

Country	Mean scores		% Difference	
	Male	Female	Male higher	Female higher
Albania	1.433	1.409	1.7	
Andorra	2.614	2.684		2.7
Argentina	2.262	2.333		3.2
Armenia	2.007	1.983	1.2	
Australia	3.087	3.054	1.1	
Austria	3.280	3.339		1.8
Azerbaijan	3.324	3.518		5.8
Bangladesh	2.756	2.738	0.7	
Belarus	3.095	3.215		3.9
Bolivia	2.220	2.181	1.8	
Bosnia Herzegovina	1.884	1.971		4.6
Brazil	1.744	1.785		2.3
Bulgaria	1.962	1.993		1.6
Canada	3.030	3.086		1.8
Chile	3.009	3.021		0.4
Colombia	1.447	1.416	2.2	
Croatia	2.339	2.200	6.3	
Cyprus	2.832	2.706	4.7	
Czech Rep.	2.711	2.616	3.6	
Denmark	3.539	3.386	4.5	
Ecuador	1.967	1.942	1.3	
Egypt	2.025	2.072		2.3
Estonia	2.662	2.657	0.2	
Ethiopia	2.510	2.698		7.5
Finland	3.491	3.373	3.5	
France	2.866	2.722	5.3	
Georgia	2.595	2.702		4.1
Germany	3.554	3.444	3.2	
Greece	2.815	2.869		1.9
Guatemala	1.732	1.682	3.0	
Hong Kong SAR	2.494	2.462	1.3	
Hungary	2.466	2.527		2.5
Iceland	3.222	3.225		0.1
Indonesia	2.471	2.626		6.3
Iran	2.511	2.598		3.5
Iraq	1.984	1.751	13.3	
Italy	2.229	2.267		1.7
Japan	2.622	2.593	1.1	
Jordan	1.798	1.801		0.2
Kazakhstan	2.776	2.815		1.4
Kenya	1.702	1.784		4.8

(continued)

Table 21.5 (continued)

Country	Mean scores		% Difference	
	Male	Female	Male higher	Female higher
South Korea	2.660	2.711		1.9
Kyrgyzstan	1.790	1.787	0.2	
Lebanon	1.893	1.951		3.1
Lithuania	2.764	2.757	0.3	
Macau SAR	2.310	2.340		1.3
Malaysia	2.002	2.097		4.8
Mexico	1.660	1.723		3.8
Mongolia	2.477	2.485		0.3
Montenegro	2.623	2.570	2.1	
Myanmar	3.182	3.375		6.0
Netherlands	3.536	3.351	5.5	
New Zealand	3.398	3.418		0.6
Nicaragua	2.667	2.851		6.9
Nigeria	1.568	1.609		2.6
North Macedonia	1.882	1.865	0.9	
Norway	3.459	3.348	3.3	
Pakistan	2.132	2.365		10.9
Peru	2.344	2.481		5.8
Philippines	1.862	2.081		11.8
Poland	2.781	2.692	3.3	
Portugal	3.105	3.161		1.8
Puerto Rico	1.649	1.680		1.9
Romania	2.590	2.549	1.6	
Russia	2.690	2.748		2.2
Serbia	2.308	2.163	6.7	
Singapore	3.440	3.472		0.9
Slovakia	2.400	2.399	0.1	
Slovenia	3.339	3.231	3.3	
Spain	3.272	3.315		1.3
Sweden	3.545	3.484	1.8	
Switzerland	3.437	3.329	3.3	
Taiwan ROC	2.225	2.193	1.5	
Tajikistan	3.457	3.445	0.3	
Thailand	2.308	2.228	3.6	
Tunisia	1.906	2.029		6.5
Turkey	2.661	2.656	0.2	
Ukraine	2.224	2.344		5.4
United Kingdom	3.150	3.015	4.5	
United States	2.901	2.669	8.7	
Vietnam	3.179	3.217		1.2
Zimbabwe	2.593	2.790		7.6

Areas for Future Research¹

There are many areas and topics that would benefit from further research. The present paper merely reports some facts. It would be interesting to know why the respondents answered the way they did. One weakness of the World Values Surveys is that the interviewers did not ask the respondents why they answered the way they did, which is understandable, given the fact that they had to answer hundreds of questions. Future studies could address the question of why people responded with certain answers but not others.

Reasons for the replies could be investigated for each demographic variable. For example,

- Why were female views different from male views in some countries but not in others (McGee & Benk, 2023a, l)?
- Why do older people tend to be more strongly opposed to bribery in some countries but not in others? Why do younger people sometimes, but not always, show stronger/weaker opposition to bribery than older people (McGee & Benk, 2023e, f)?
- One might perform the same kind of analysis for the other demographic variables. Education level (McGee & Benk, 2023c, i) and income level (McGee & Benk, 2023d, o) seem to be ripe for investigation. Past studies have found several different patterns to exist for these two variables (Hernandez & McGee, 2012a, 2013a, b, 2014a, b, c). Why is that?
- Some studies have found that different social classes hold differing views on the ethics of bribery, while other studies have found that social class is not a significant demographic variable (McGee, 2023b; McGee & Benk, 2023b, u). Additional research could determine the reasons for these different outcomes.
- The various religion variables might also be investigated. People of different religious denominations have similar views in some cases but different views in others (McGee, 2023b; McGee & Benk, 2023s; McGee et al., 2023a, b, c, d, e, f, g). The extent of religiosity sometimes makes a difference as well (McGee & Benk, 2023t).
- Several different patterns were found to exist for other variables, such as marital status (McGee & Benk, 2023q) and confidence in the government (McGee & Benk, 2023g) and other governmental institutions (McGee & Benk, 2023h, p). Sometimes people on the left side of the political spectrum had different views than those on the right side of the spectrum (McGee & Benk, 2023r), but in other studies, their views were similar. Why is that?
- Sometimes employment status is a significant demographic variable, and sometimes it is not (McGee, 2022a; McGee & Benk, 2023j). Sometimes the views of

¹Similar suggestions are given for other chapters in this book. If you decide to conduct research on any of these topics, please send us the results so we can cite them in our own future research.

government employees differ from those of workers in the private or nonprofit sector, and sometimes they do not (McGee, 2022a; McGee & Benk, 2023v). So far, we have been unable to find any studies that explain the possible reasons for these different outcomes.

- A few studies have examined the relationship between ethnicity and attitudes toward bribery (McGee, 2023b; McGee & Benk, 2023k). These studies are mostly country specific, which may account for why ethnicity is sometimes a significant variable and other times not. More research could be done in this area.
- Some studies have found that there is a correlation between happiness (McGee, 2023b; McGee & Benk, 2023m) or health (McGee, 2023b; McGee & Benk, 2023n) and attitude toward bribery, but the results are not consistent, and so far, no reasons have been given for the results found. More research is needed to explain the reasons for the different relationships that have been found.
- Are some forms of bribery worse than others? This question has been examined only infrequently (McGee & Petrides, 2023a). There is room for more research in this area.
- Voter bribery is another fruitful avenue for study (McGee & Petrides, 2023b).
- Another question that is seldom examined is the perception of how risky it is to either give or receive a bribe (McGee & Petrides, 2023c). There are several avenues for research on this question – country studies or industry studies. Are male perceptions different from female perceptions? Are perceptions different based on age, social status, religion, education level, or income level?
- A related question to ask would be how prevalent bribery is, either in various countries or in various industries (McGee & Zhou, 2023).
- Several studies have been conducted to determine what governments are doing to combat corruption and bribery (McGee & Pardisi, 2023) and the effect that certain techniques or practices have had, but more research is needed in this area.
- A few studies have found that people who live in large cities view bribery differently than people who live in small cities, but such is not always the case (McGee & Benk, 2023w; McGee & Guadron, 2023). More research is needed to uncover the reasons why there are differences in some cases but not others.
- For longitudinal studies (McGee, 2022a; Hernandez & McGee, 2013c, 2014d), why have the views on certain issues such as bribery changed over time? This is a question that has been unanswered, for the most part. The reasons for demographic changes probably differ by country, so there is room to conduct many different country studies to examine this issue.
- As of this writing, the most current wave of the World Values Surveys is Wave 7 (Haerpfer et al., 2020). Scholars could replicate the present study with fresh data when future waves are released.
- Pick a bribery fact situation and apply the principles outlined in the Rothbard-Block theory of bribery (McGee, 2023c). What result do you get?
- Pick a bribery fact situation and apply the principles outlined in the helping hand-greedy hand theory (McGee & Block, 2023). What result do you get?

Concluding Comments

One might summarize the findings as follows:

- The five countries where voters were bribed the most were Albania (1), Colombia (2), Nigeria (3), Puerto Rico (4), and Mexico (5).
- The five countries where voters were bribed the least often were Sweden (82), Germany (81), Denmark (80), Singapore (79), and Tajikistan (78).
- Perhaps the reason Tajikistan was ranked so high was that the President of Tajikistan has never had any serious opposition, with the result that bribery is not necessary.

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Chapter 22

How Risky Is It to Give or Receive a Bribe? A Ranking of 56 Countries



Robert W. McGee and Yanira Petrides

Introduction

The present study is part of a much larger study that examines the ethics of bribery and tax evasion. The bribery studies consist (so far) of two books (McGee & Benk, 2023; McGee & Benk, 2023x) and many articles and book chapters. Summaries of 28 studies (McGee, 2022a), 24 studies (McGee, 2023a), 44 studies (McGee, 2022b), and 80+ studies (McGee, 2022c) are also available.

The tax evasion studies started in 1994 (McGee, 1994) and picked up speed in 1998 when the first book in the tax evasion series was published (McGee, 1998). The second book in the series was published in 2012 (McGee, 2012a). Two more books were recently added to the tax evasion collection (McGee & Shopovski, 2023a, b). Many articles and book chapters on the ethics of tax evasion have been published over the years. Summaries of many of them are available. There are summaries of 49 studies that used a survey template that usually consisted of 18 statements starting with the phrase “Tax evasion is ethical if ...” (McGee, 2012b). Another study summarized 23 studies that used World Survey data (McGee, 2012c). Other studies summarize three studies (McGee, 2012d), 21 studies (McGee, 2022d), 35 studies (McGee, 2022e), 60+ surveys (McGee, 2022f), 70+ theoretical and empirical studies (McGee, 2022g), 100+ studies (McGee, 2022h), 80+ studies (McGee, 2022i), 34+ studies (McGee, 2022j), and 44+ studies (McGee, 2022k).

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Many articles have been written about bribery. Most of them take a legal approach to the subject. A few of them examine the economic aspects of bribery (Trautman, 2017; Trautman & Altenbaumer-Price, 2011, 2013a, b; Trautman & Kimbell 2018). Far fewer studies view bribery from a philosophical or ethical perspective, perhaps because those authors merely assume that all bribery is unethical all the time. There are a few exceptions (Block, 2018; Dominiak & Block, 2017; Rothbard 1998, 2021a, b). The Rothbard-Block theory of bribery (McGee, 2023c) is worth exploring, as is the helping hand-greedy hand theory (McGee & Block, 2023), both of which are discussed elsewhere in this book.

Some recent studies have addressed various practical issues. Akdemir and Yeşilyurt (2023) examined old, archived primary documents in a quest to find information about bribery and other corruption in nineteenth-century Ottoman Turkey. They found that tax farming was especially corrupt and that corruption in general was a factor that led to the decline and fall of the Ottoman Empire. Dikmen and Çiçek (2023) report on the increase in bribery and other forms of corruption that took place as a result of the shortages in the health care industry created by the Covid-19 pandemic, especially in the public procurement sector. Bîzoi and Bîzoi (2023) also report on corruption in the health care sector as a result of the Covid-19 pandemic. Their emphasis is on the effect it had on the former communist countries of Central and Eastern Europe. Batrancea et al. (2023) reported on ways to use technology to uncover bribery. They also list ten ways that individuals use to hide their bribery activity.

This chapter will not delve into the ethical aspects of bribery. There are other chapters in this book that do that (McGee, 2023c; McGee & Block, 2023). The purpose of this chapter is to report the findings of a small part of a large survey that was distributed to more than 140,000 people in more than 80 countries. This question is new and has not been asked in any of the previous six World Values Survey (WVS) waves.

Methodology

The World Values Survey (WVS) is an internationally organized research effort by many social scientists in many countries, the goal of which is to gather data on a wide range of economic, social, political, religious, and cultural values. The first survey was conducted in 1981. New surveys are conducted about every five years. The current survey data (Wave 7) were collected between 2017 and 2021 (Haerpfer et al., 2020). The survey instrument included hundreds of questions on a wide range of issues. Data were collected in face-to-face interviews in respondents' homes, either by paper questionnaire or by CAPI (computer-assisted personal interview). Telephone interviews were conducted for remote areas. The sample size for each country was generally at least 1200. In Wave 7, more than 135,000 surveys were conducted in more than 80 countries. Data were collected in a way that made it impossible to identify individual respondents. Welch's t-test was used to determine

p values because it does not require the user to make assumptions about the equality of variances.

The present study used the World Values Survey data. Question 120 asked: How high is the risk in this country to be held accountable for giving or receiving a bribe, gift, or favor in return for public service? To indicate your opinion, use a ten-point scale where 1 = no risk at all and 10 = very high risk.

Findings

The findings are presented below.

Overall

Table 22.1 lists the countries in alphabetical order, along with the mean, standard deviation, and sample size.

Table 22.2 ranks the countries from no risk to very high risk. Even the countries ranked at or near the top indicated that there was a certain amount of risk involved in giving or receiving a bribe.

The five countries where the risk was lowest were as follows:

1. Peru (4.71) (Christian 74.6%, Muslim N/A)
2. Ukraine (4.97) (overwhelmingly Christian, Muslim < 1%)
3. Chile (5.09) (Christian 84.1%, Muslim N/A)
4. Andorra (5.27) (Christian 89.5%, Muslim N/A)
5. New Zealand (5.31) (Christian 37.3%, Muslim 1.3%)
6. Venezuela (5.31) (Catholic 98%, Muslim N/A)

The five countries where the risk was highest were the following:

56. Ethiopia (8.50) (Christian 67.3%, Muslim 31.3%)
55. Jordan (8.48) (Christian 2.1%, Muslim 97.1%)
54. Puerto Rico (8.11) (Christian 89%, Muslim N/A)
53. Iraq (8.10) (Christian 1%, Muslim 95–98%)
52. Egypt (8.07) (Christian 10%, Muslim 90%)

Interestingly, the countries where the risk was lowest were generally Christian, while the countries with the highest risk generally had a large Muslim population (CIA, 2022).

Table 22.1 Views by country – alphabetical

Country	Mean	SD	<i>n</i>
Andorra	5.27	2.36	978
Argentina	6.62	2.56	927
Armenia	5.95	2.96	1176
Australia	5.69	2.33	1777
Bangladesh	6.21	2.57	1200
Bolivia	7.25	2.43	1994
Brazil	5.35	3.22	1681
Canada	5.72	2.14	4018
Chile	5.09	2.52	887
China	6.86	2.33	3010
Colombia	7.97	2.68	1520
Cyprus	5.83	2.85	944
Ecuador	7.54	2.64	1191
Egypt	8.07	2.51	1174
Ethiopia	8.50	2.68	1223
Germany	5.68	2.53	1451
Greece	7.00	1.93	1177
Guatemala	7.59	2.41	1211
Hong Kong	7.22	2.03	2058
Indonesia	7.84	2.57	3170
Iran	5.76	3.01	1488
Iraq	8.10	2.29	1200
Japan	6.62	2.23	1149
Jordan	8.48	2.39	1190
Kazakhstan	6.51	2.35	1207
Kenya	6.12	3.09	1253
Kyrgyzstan	6.35	3.39	1153
Lebanon	6.98	2.44	1200
Libya	5.33	3.15	885
Macau	5.65	2.24	1018
Malaysia	7.09	2.27	1313
Mexico	5.87	3.18	1727
Mongolia	5.90	2.52	1638
Morocco	6.90	2.56	1200
Myanmar	7.42	2.55	1200
New Zealand	5.31	2.43	1026
Nicaragua	7.15	2.85	1200
Nigeria	6.01	3.11	1232
Pakistan	6.89	2.93	1891
Peru	4.71	2.95	1373
Philippines	6.21	2.65	1200
Puerto Rico	8.11	2.53	1118

(continued)

Table 22.1 (continued)

Country	Mean	SD	<i>n</i>
Romania	6.20	2.78	1178
Russia	5.87	2.25	1678
Serbia	5.90	2.81	989
Singapore	6.29	3.03	1993
South Korea	6.34	1.51	1245
Taiwan ROC	6.37	2.40	1223
Thailand	6.96	2.08	1473
Tunisia	6.49	3.14	1195
Turkey	7.21	2.34	2344
Ukraine	4.97	2.51	1165
United States	5.70	2.34	2574
Venezuela	5.31	2.66	1190
Vietnam	6.50	2.21	1200
Zimbabwe	7.65	3.23	1206

(1 = no risk at all, 10 = very high risk)

Table 22.2 Countries – ranking

Rank	Country	Mean	SD	<i>n</i>
1	Peru	4.71	2.95	1373
2	Ukraine	4.97	2.51	1165
3	Chile	5.09	2.52	887
4	Andorra	5.27	2.36	978
5	New Zealand	5.31	2.43	1026
5	Venezuela	5.31	2.66	1190
7	Libya	5.33	3.15	885
8	Brazil	5.35	3.22	1681
9	Macau	5.65	2.24	1018
10	Germany	5.68	2.53	1451
11	Australia	5.69	2.33	1777
12	United States	5.70	2.34	2574
13	Canada	5.72	2.14	4018
14	Iran	5.76	3.01	1488
15	Cyprus	5.83	2.85	944
16	Mexico	5.87	3.18	1727
16	Russia	5.87	2.25	1678
18	Mongolia	5.90	2.52	1638
18	Serbia	5.90	2.81	989
20	Armenia	5.95	2.96	1176
21	Nigeria	6.01	3.11	1232
22	Kenya	6.12	3.09	1253

(continued)

Table 22.2 (continued)

Rank	Country	Mean	SD	<i>n</i>
23	Romania	6.20	2.78	1178
24	Bangladesh	6.21	2.57	1200
24	Philippines	6.21	2.65	1200
26	Singapore	6.29	3.03	1993
27	South Korea	6.34	1.51	1245
28	Kyrgyzstan	6.35	3.39	1153
29	Taiwan ROC	6.37	2.4	1223
30	Tunisia	6.49	3.14	1195
31	Vietnam	6.50	2.21	1200
32	Kazakhstan	6.51	2.35	1207
33	Argentina	6.62	2.56	927
33	Japan	6.62	2.23	1149
35	China	6.86	2.33	3010
36	Pakistan	6.89	2.93	1891
37	Morocco	6.90	2.56	1200
38	Thailand	6.96	2.08	1473
39	Lebanon	6.98	2.44	1200
40	Greece	7.00	1.93	1177
41	Malaysia	7.09	2.27	1313
42	Nicaragua	7.15	2.85	1200
43	Turkey	7.21	2.34	2344
44	Hong Kong	7.22	2.03	2058
45	Bolivia	7.25	2.43	1994
46	Myanmar	7.42	2.55	1200
47	Ecuador	7.54	2.64	1191
48	Guatemala	7.59	2.41	1211
49	Zimbabwe	7.65	3.23	1206
50	Indonesia	7.84	2.57	3170
51	Colombia	7.97	2.68	1520
52	Egypt	8.07	2.51	1174
53	Iraq	8.10	2.29	1200
54	Puerto Rico	8.11	2.53	1118
55	Jordan	8.48	2.39	1190
56	Ethiopia	8.50	2.68	1223

(1 = no risk at all, 10 = very high risk)

Gender Views – Aggregate

Table 22.3 shows the gender views in the aggregate. The total sample size differs slightly from the combined male/female sample size because the gender of some participants was not recorded. The mean scores were nearly identical. The difference in mean scores between the male and female samples was not significant.

Table 22.3 Summary of country data

	Total %	Male %	Female %
1 No risk at all	6.0	6.0	5.9
2	4.1	4.4	3.8
3	6.3	6.7	6.0
4	6.2	6.3	6.2
5	13.7	13.0	14.3
6	10.2	9.8	10.6
7	12.0	11.9	12.1
8	13.0	13.1	12.9
9	7.6	7.6	7.6
10 Very high risk	20.9	21.2	20.6
Mean	6.53	6.52	6.54
Std. dev	2.74	2.76	2.71
<i>n</i>	81,282	39,425	41,812
<i>P</i> value = 0.2977			

(1 = no risk at all, 10 = very high risk)

Individual Country Views

Table 22.4 displays the individual country data, with *p* values. The difference in mean scores is considered significant if $p < 0.05$.

Table 22.5 lists the countries where women felt significantly more comfortable than men in receiving or giving a bribe.

Table 22.6 lists the countries where men felt significantly more comfortable than women in receiving or giving a bribe.

Table 22.7 lists the countries where the difference in views was not significant ($p > 0.05$).

Men were significantly more comfortable taking or giving a bribe in five countries (8.9%), while women were significantly more comfortable taking or giving a bribe in two countries (3.6%). The difference in mean score was not significant in 49 countries (87.5%).

Areas for Future Research¹

There are many areas and topics that would benefit from further research. The present paper merely reports some facts. It would be interesting to know why the respondents answered the way they did. One weakness of the World Values Surveys is that

¹ Similar suggestions are given in other chapters of this book. If you decide to conduct research on any of these topics, please send us the results so we can cite them in our own future research.

Table 22.4 Gender views by country

Country	Male			Female			<i>P</i> value
	Mean	SD	<i>n</i>	Mean	SD	<i>n</i>	
Andorra	5.28	2.38	497	5.25	2.34	481	0.8425
Argentina	6.70	2.49	459	6.53	2.64	469	0.3131
Armenia	6.00	2.85	538	5.92	3.05	637	0.6426
Australia	5.78	2.43	878	5.59	2.22	888	0.0865
Bangladesh	6.27	2.56	592	6.14	2.58	608	0.3812
Bolivia	7.32	2.37	1,005	7.18	2.49	989	0.1987
Brazil	5.33	3.25	805	5.36	3.19	876	0.8488
Canada	5.74	2.28	1,906	5.70	2.00	2,112	0.5563
Chile	5.14	2.53	426	5.04	2.50	461	0.5543
China	6.79	2.37	1,496	6.94	2.29	1,514	0.0776
Colombia	8.01	2.68	760	7.92	2.68	760	0.5128
Cyprus	6.00	2.85	437	5.69	2.85	507	0.0960
Ecuador	7.45	2.68	569	7.63	2.61	622	0.2413
Egypt	8.00	2.55	611	8.14	2.47	563	0.3396
Ethiopia	8.54	2.73	620	8.46	2.63	603	0.6018
Germany	5.61	2.46	708	5.75	2.59	743	0.2911
Greece	7.12	1.99	552	6.89	1.87	625	0.0420
Guatemala	7.55	2.41	555	7.60	2.44	630	0.7232
Hong Kong	7.19	2.12	976	7.25	1.95	1,082	0.5056
Indonesia	7.83	2.57	1,581	7.85	2.57	1,590	0.8266
Iran	5.72	3.02	761	5.81	2.99	727	0.5636
Iraq	7.98	2.32	608	8.23	2.26	592	0.0589
Japan	6.57	2.29	528	6.67	2.17	621	0.4496
Jordan	8.44	2.47	604	8.52	2.30	586	0.5631
Kazakhstan	6.41	2.39	547	6.60	2.32	660	0.1638
Kenya	5.93	3.16	635	6.31	3.01	616	0.9750
Kyrgyzstan	6.35	3.43	566	6.35	3.35	587	0.9866
Lebanon	7.06	2.48	600	6.90	2.39	600	0.2554
Libya	5.36	3.19	466	5.30	3.11	419	0.7772
Macau	5.64	2.20	449	5.65	2.27	568	0.9434
Malaysia	6.95	2.37	657	7.23	2.17	656	0.0257
Mexico	5.68	3.21	823	6.05	3.13	903	0.0156
Mongolia	6.06	2.46	792	5.75	2.57	846	0.0127
Morocco	6.72	2.65	600	7.08	2.47	600	0.0151
Myanmar	7.43	2.54	601	7.40	2.55	599	0.8383
New Zealand	5.31	2.50	432	5.30	2.38	574	0.9489
Nicaragua	7.22	2.87	589	7.09	2.83	611	0.4298
Nigeria	6.02	3.19	625	6.00	3.03	607	0.9102
Pakistan	6.82	2.99	1,008	6.97	2.85	883	0.2646
Peru	4.73	2.90	671	4.69	3.00	702	0.8017
Philippines	6.29	2.78	600	6.13	2.51	600	0.2956

(continued)

Table 22.4 (continued)

Country	Male			Female			P value
	Mean	SD	n	Mean	SD	n	
Puerto Rico	8.05	2.50	440	8.15	2.55	676	0.5172
Romania	6.20	2.70	560	6.20	2.84	618	1.0000
Russia	5.81	2.29	761	5.92	2.22	917	0.3207
Serbia	5.78	2.85	467	6.00	2.77	522	0.2197
Singapore	6.25	3.10	969	6.32	2.96	1,024	0.6066
South Korea	6.32	1.53	607	6.36	1.50	638	0.6416
Taiwan ROC	6.44	2.47	603	6.31	2.32	620	0.3432
Thailand	6.95	2.02	691	6.97	2.14	774	0.8541
Tunisia	6.52	3.14	555	6.45	3.14	639	0.7009
Turkey	7.18	2.35	1,182	7.25	2.32	1,162	0.4681
Ukraine	4.90	2.48	485	5.03	2.53	680	0.3820
United States	5.60	2.35	1,247	5.79	2.32	1,327	0.0392
Venezuela	5.24	2.64	571	5.38	2.67	619	0.3636
Vietnam	6.47	2.24	545	6.52	2.19	655	0.6974
Zimbabwe	7.46	3.33	597	7.83	3.11	609	0.0465

(1 = no risk at all, 10 = very high risk)

Table 22.5 Countries where women were significantly more comfortable taking or giving a bribe

Country	Male			Female			P value
	Mean	SD	n	Mean	SD	n	
Greece	7.12	1.99	552	6.89	1.87	625	0.0420
Mongolia	6.06	2.46	792	5.75	2.57	846	0.0127

(1 = no risk at all, 10 = very high risk)

Table 22.6 Countries where men were significantly more comfortable taking or giving a bribe

Country	Male			Female			P value
	Mean	SD	n	Mean	SD	n	
Malaysia	6.95	2.37	657	7.23	2.17	656	0.0257
Mexico	5.68	3.21	823	6.05	3.13	903	0.0156
Morocco	6.72	2.65	600	7.08	2.47	600	0.0151
United States	5.60	2.35	1,247	5.79	2.32	1,327	0.0392
Zimbabwe	7.46	3.33	597	7.83	3.11	609	0.0465

(1 = no risk at all, 10 = very high risk)

the interviewers did not ask the respondents why they answered the way they did, which is understandable, given the fact that they had to answer hundreds of questions. Future studies could address the question of why people responded with certain answers but not others.

Reasons for the replies could be investigated for each demographic variable. For example,

Table 22.7 List of countries where the difference in views was not significant

Country	Male			Female			<i>P</i> value
	Mean	SD	<i>n</i>	Mean	SD	<i>n</i>	
Andorra	5.28	2.38	497	5.25	2.34	481	0.8425
Argentina	6.70	2.49	459	6.53	2.64	469	0.3131
Armenia	6.00	2.85	538	5.92	3.05	637	0.6426
Australia	5.78	2.43	878	5.59	2.22	888	0.0865
Bangladesh	6.27	2.56	592	6.14	2.58	608	0.3812
Bolivia	7.32	2.37	1,005	7.18	2.49	989	0.1987
Brazil	5.33	3.25	805	5.36	3.19	876	0.8488
Canada	5.74	2.28	1,906	5.70	2.00	2,112	0.5563
Chile	5.14	2.53	426	5.04	2.50	461	0.5543
China	6.79	2.37	1,496	6.94	2.29	1,514	0.0776
Colombia	8.01	2.68	760	7.92	2.68	760	0.5128
Cyprus	6.00	2.85	437	5.69	2.85	507	0.0960
Ecuador	7.45	2.68	569	7.63	2.61	622	0.2413
Egypt	8.00	2.55	611	8.14	2.47	563	0.3396
Ethiopia	8.54	2.73	620	8.46	2.63	603	0.6018
Germany	5.61	2.46	708	5.75	2.59	743	0.2911
Guatemala	7.55	2.41	555	7.60	2.44	630	0.7232
Hong Kong	7.19	2.12	976	7.25	1.95	1,082	0.5056
Indonesia	7.83	2.57	1,581	7.85	2.57	1,590	0.8266
Iran	5.72	3.02	761	5.81	2.99	727	0.5636
Iraq	7.98	2.32	608	8.23	2.26	592	0.0589
Japan	6.57	2.29	528	6.67	2.17	621	0.4496
Jordan	8.44	2.47	604	8.52	2.30	586	0.5631
Kazakhstan	6.41	2.39	547	6.60	2.32	660	0.1638
Kenya	5.93	3.16	635	6.31	3.01	616	0.9750
Kyrgyzstan	6.35	3.43	566	6.35	3.35	587	0.9866
Lebanon	7.06	2.48	600	6.90	2.39	600	0.2554
Libya	5.36	3.19	466	5.30	3.11	419	0.7772
Macau	5.64	2.20	449	5.65	2.27	568	0.9434
Myanmar	7.43	2.54	601	7.40	2.55	599	0.8383
New Zealand	5.31	2.50	432	5.30	2.38	574	0.9489
Nicaragua	7.22	2.87	589	7.09	2.83	611	0.4298
Nigeria	6.02	3.19	625	6.00	3.03	607	0.9102
Pakistan	6.82	2.99	1,008	6.97	2.85	883	0.2646
Peru	4.73	2.90	671	4.69	3.00	702	0.8017
Philippines	6.29	2.78	600	6.13	2.51	600	0.2956
Puerto Rico	8.05	2.50	440	8.15	2.55	676	0.5172
Romania	6.20	2.70	560	6.20	2.84	618	1.0000
Russian Federation	5.81	2.29	761	5.92	2.22	917	0.3207
Serbia	5.78	2.85	467	6.00	2.77	522	0.2197
Singapore	6.25	3.10	969	6.32	2.96	1,024	0.6066

(continued)

Table 22.7 (continued)

Country	Male			Female			P value
	Mean	SD	n	Mean	SD	n	
South Korea	6.32	1.53	607	6.36	1.50	638	0.6416
Taiwan ROC	6.44	2.47	603	6.31	2.32	620	0.3432
Thailand	6.95	2.02	691	6.97	2.14	774	0.8541
Tunisia	6.52	3.14	555	6.45	3.14	639	0.7009
Turkey	7.18	2.35	1,182	7.25	2.32	1,162	0.4681
Ukraine	4.90	2.48	485	5.03	2.53	680	0.3820
Venezuela	5.24	2.64	571	5.38	2.67	619	0.3636
Vietnam	6.47	2.24	545	6.52	2.19	655	0.6974

(1 = no risk at all, 10 = very high risk)

- Why were female views different from male views in some countries but not in others (McGee & Benk, 2023a, l)?
- Why do older people tend to be more strongly opposed to bribery in some countries but not in others? Why do younger people sometimes, but not always, show stronger/weaker opposition to bribery than older people (McGee & Benk, 2023e, f)?
- One might perform the same kind of analysis for the other demographic variables. Education level (McGee & Benk, 2023c, i) and income level (McGee & Benk, 2023d, o) seem to be ripe for investigation. Past studies have found several different patterns to exist for these two variables (Hernandez & McGee, 2012a, b, 2013a, b, c, 2014a, b, c). Why is that?
- Some studies have found that different social classes hold differing views on the ethics of bribery, while other studies have found that social class is not a significant demographic variable (McGee, 2023b; McGee & Benk, 2023b, u). Additional research could determine the reasons for these different outcomes.
- The various variables for religion might also be investigated. People of different religious denominations (McGee, 2023b; McGee & Benk, 2023s; McGee et al., 2023a, b, c, d, e, f, g) have similar views in some cases but different views in others. The extent of religiosity sometimes makes a difference as well (McGee & Benk, 2023t).
- Several different patterns were found to exist for other variables, such as marital status (McGee & Benk, 2023q) and confidence in the government (McGee & Benk, 2023g) and other governmental institutions (McGee & Benk, 2023h, p). Sometimes people on the left side of the political spectrum had different views than those on the right side of the spectrum (McGee & Benk, 2023r), but in other studies, their views were similar. Why is that?
- Sometimes employment status is a significant demographic variable, and sometimes it is not (McGee, 2022a; McGee & Benk, 2023j). Sometimes the views of government employees differ from those of workers in the private or nonprofit sector, and sometimes they do not (McGee, 2022a; McGee & Benk, 2023v). So

far, we have been unable to find any studies that explain the possible reasons for these different outcomes.

- A few studies have examined the relationship between ethnicity and attitudes toward bribery (McGee, 2023b; McGee & Benk, 2023k). These studies are mostly country specific, which may account for why ethnicity is sometimes a significant variable and other times not. More research could be done in this area.
- Some studies have found that there is a correlation between happiness (McGee, 2023b; McGee & Benk, 2023m) or health (McGee, 2023b; McGee & Benk, 2023n) and attitude toward bribery, but the results are not consistent, and so far, no reasons have been given for the results found. More research is needed to explain the reasons for the different relationships that have been found.
- A few studies have found that people who live in large cities view bribery differently than people who live in small cities, but such is not always the case (McGee & Benk, 2023w; McGee & Guadron, 2023). More research is needed to uncover the reasons why there are differences in some cases but not others.
- Several studies have been done on the prevalence of bribery, but there is room for more research on this topic (McGee & Zhou, 2023).
- There are many studies about corruption and bribery but fewer studies on how governments are dealing with it and the methods they use to curb it. More research could be done in this area (McGee & Pardi, 2023).
- Most studies begin with the premise that all forms of bribery are bad all the time. There are exceptions, of course, but not many studies discuss whether certain kinds of bribery are worse than others. More research could be done on this topic (McGee & Petrides, 2023a).
- Voter bribery is another good research topic. Although some studies have been done on it, more research is needed (McGee & Petrides, 2023b).
- There is a certain risk associated with both giving and receiving a bribe, but not many studies have examined this issue. Thus, more research could be fruitful (McGee & Petrides, 2023c).
- For longitudinal studies (McGee, 2022a; Hernandez & McGee, 2013c, 2014d), why have the views on certain issues such as bribery changed over time? This is a question that has been unanswered, for the most part. The reasons for demographic changes probably differ by country, so there is room to conduct many different country studies to examine this issue.
- As of this writing, the most current wave of the World Values Surveys is Wave 7 (Haerpfer et al., 2020). Scholars could replicate the present study with fresh data when future waves are released.
- Pick a bribery fact situation and apply the principles outlined in the Rothbard-Block theory of bribery (McGee, 2023c). What result do you get?
- Pick a bribery fact situation and apply the principles outlined in the helping hand-greedy hand theory (McGee & Block, 2023). What result do you get?

Concluding Comments

One might summarize the findings as follows:

- The countries where rank was the lowest were Peru (1), Ukraine (2), Chile (3), Andorra (4), and New Zealand/Venezuela (tied for fifth place).
- The countries with the highest risk were Ethiopia (56), Jordan (55), Puerto Rico (54), Iraq (53), and Egypt (52).
- In the aggregate, male and female mean scores did not differ significantly.
- Females felt significantly more comfortable giving or receiving bribes in two countries: Greece and Mongolia.
- Men felt significantly more comfortable giving or receiving a bribe in five countries: Malaysia, Mexico, Morocco, the United States, and Zimbabwe.

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Chapter 23

To What Extent is the Government Working to Crack Down on Corruption and Root Out Bribes?



Robert W. McGee and Ashiqullah Pardisi

Introduction

The present study is part of a much larger study that examines the ethics of bribery and tax evasion. The bribery studies consist (so far) of two books (McGee & Benk, 2023x; McGee & Benk, 2023) and many articles and book chapters. Summaries of 28 studies (McGee, 2022a), 24 studies (McGee, 2023a), 44 studies (McGee, 2022b), and 80+ studies (McGee, 2022c) are also available.

The tax evasion studies started in 1994 (McGee, 1994) and picked up speed in 1998 when the first book in the tax evasion series was published (McGee, 1998). The second book in the series was published in 2012 (McGee, 2012a). Two more books were recently added to the tax evasion collection (McGee & Shopovski, 2023a, b). Many articles and book chapters on the ethics of tax evasion have been published over the years. Summaries of many of them are available. There are summaries of 49 studies that used a survey template that usually consisted of 18 statements starting with the phrase “Tax evasion is ethical if ...” (McGee, 2012b). Another study summarized 23 studies that used World Values Survey data (McGee, 2012c). Other studies summarize three studies (McGee, 2012d), 21 studies (McGee, 2022d), 35 studies (McGee, 2022e), 60+ surveys (McGee, 2022f), 70+ theoretical and empirical studies (McGee, 2022g), 100+ studies (McGee, 2022h), 80+ studies (McGee, 2022i), 34+ studies (McGee, 2022j), and 44+ studies (McGee, 2022k).

Many articles have been written about bribery. Most of them take a legal approach to the subject. A few of them examine the economic aspects of bribery (Trautman,

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2017; Trautman & Altenbaumer-Price, 2011, 2013a, b; Trautman & Kimbell, 2018). Far fewer studies view bribery from a philosophical or ethical perspective, perhaps because those authors merely assume that all bribery is unethical all the time. There are a few exceptions (Block, 2018; Dominiak & Block, 2017; Rothbard, 1998, 2021a, b). The Rothbard-Block theory of bribery (McGee, 2023c) is worth exploring, as is the helping hand-greedy hand theory (McGee & Block, 2023), both of which are discussed elsewhere in this book.

Some recent studies have addressed various practical issues. Akdemir and Yeşilyurt (2023) researched the financial history of the Ottoman Empire, examining archived primary documents, and uncovered widespread corruption and bribery, especially involving tax farming. Dikmen and Çiçek (2023) study the effect that the Covid-19 pandemic had on the public procurement sector of the health care industry. They found that bribery and other forms of corruption increased greatly as a result of the shortages caused by supply chain disruption. Bîzoi and Bîzoi (2023) also examined bribery and other corruption in the health care industry that resulted from the Covid-19 pandemic and how technology can be used to combat them. Batrancea et al. (2023) discussed how number crunching can be used to uncover bribery and listed ten ways that those engaged in such activities try to hide their corruption.

This chapter will not delve into the ethical aspects of bribery. There are other chapters in this book that do that (McGee, 2023c; McGee & Block, 2023). The purpose of this chapter is to report the findings of a small part of a large survey that was distributed to more than 140,000 people in more than 80 countries.

Methodology

The World Values Survey (WVS) is an internationally organized research effort by many social scientists in many countries, the goal of which is to gather data on a wide range of economic, social, political, religious, and cultural values. The first survey was conducted in 1981. New surveys are conducted about every five years. The current survey data (Wave 7) were collected between 2017 and 2021 (Haerperfer et al., 2020). The survey instrument included hundreds of questions on a wide range of issues. Data were collected in face-to-face interviews in respondents' homes, either by paper questionnaire or by CAPI (computer-assisted personal interview). Telephone interviews were conducted for remote areas. The sample size for each country was generally at least 1200. In Wave 7, more than 135,000 surveys were conducted in more than 80 countries. Data were collected in a way that made it impossible to identify individual respondents.

The present study used the World Values Survey data. Question MENA_01 asked to what extent the government is working to crack down on corruption and root out bribes. This particular question was only included in the surveys of three countries: Iraq, Jordan, and Lebanon.

Findings

The findings are presented in the tables below.

Overall

Table 23.1 summarizes the overall results. The governments in these three MENA countries apparently do not do much to crack down on corruption and root out bribes. At least, that is what the opinions of those included in the survey seemed to show. Overall, the most frequent response was “not at all,” and the second most frequent response was “to a small extent.” Overall, the trend was for the percentages to increase as one went from the most positive response to the most negative response: 13.30% – 21.50% – 30.20% – 35.00%. That trend generally held true for each country, with the partial exception of Lebanon, where the “not at all” group had the second-highest percentage rather than the highest.

Table 23.2 ranks the countries based on the combined percentages of the first two categories: to a large extent and to a medium extent. Jordan had the best score (44.8%), which was not great since it was below 50%. Iraq had the lowest score (24.8%), which might lead one to conclude that Iraq’s ability to root out corruption and bribery is nearly hopeless, at least in its current situation.

Gender

Table 23.3 summarizes the results by gender for Iraq. Women held a slightly more positive belief about their country’s efforts to root out bribery and corruption, although their score was only 26.8%, which is only slightly more than one in four.

Table 23.4 summarizes the results by gender for Jordan. The female percentage was eight points higher than the male percentage, but it was still less than 50%.

Table 23.5 summarizes the results by gender for Lebanon. The positive female percentage was a few points higher than that of the male sample, but only a little more than one in three women viewed the government’s efforts positively.

Table 23.1 Summary of country data

	Total	Iraq	Jordan	Lebanon
To a large extent	13.30%	8.70%	17.20%	14.10%
To a medium extent	21.50%	16.10%	27.60%	20.90%
To a small extent	30.20%	26.50%	27.00%	36.90%
Not at all	35.00%	48.60%	28.30%	28.10%
<i>n</i>	3,535	1,184	1,160	1,191

Table 23.2 Ranking of countries

	To a large extent %	To a medium extent %	Total %
1 Jordan	17.20	27.60	44.80
2 Lebanon	14.10	20.90	35.00
3 Iraq	8.70	16.10	24.80

Table 23.3 Gender – Iraq

	Male %	Female %	Male %	Female %
To a large extent	6.60	10.80	22.90	26.8
To a medium extent	16.30	16.00		
To a small extent	29.20	23.70	77.00	73.20
Not at all	47.80	49.50		

Table 23.4 Gender – Jordan

	Male %	Female %	Male %	Female %
To a large extent	16.40	18.00	40.90	48.90
To a medium extent	24.50	30.90		
To a small extent	27.20	26.80	59.20	51.10
Not at all	32.00	24.30		

Table 23.5 Gender – Lebanon

	Male %	Female %	Male %	Female %
To a large extent	13.10	15.20	33.90	36.20
To a medium extent	20.80	21.00		
To a small extent	36.90	36.90	66.20	63.80
Not at all	29.30	26.90		

Age

Tables 23.6 and 23.7 summarize the results based on age. The percentages in the tables are the combined percentages for the first two categories: to a large extent and to a medium extent. Table 23.6 divides the data into three groups based on age. In all three age groups, the Jordanian sample had the highest favorable percentages.

Table 23.7 shows the positive scores for each country, broken down by age group. In the Iraq sample, the positive percentages increased with age group, leading one to conclude that older people are more positive about the government's efforts to root out corruption and bribery than is the case with the younger two age groups. However, even for the oldest age group, the percentage of positive response is only 30.2%, or slightly over three in ten.

Comparisons of age data for the Jordan sample do not show any clear trend. The scores for each age group are about the same. The percentage of positive responses

Table 23.6 Age

Up to 29			30–49			50+		
Iraq	Jordan	Lebanon	Iraq	Jordan	Lebanon	Iraq	Jordan	Lebanon
22.30	44.90	38.90	24.70	44.30	35.10	30.20	45.10	30.90

Table 23.7 Age

Iraq			Jordan			Lebanon		
Up to 29	30–49	50+	Up to 29	30–49	50+	Up to 29	30–49	50+
22.30	24.70	30.20	44.90	44.30	45.10	38.90	35.10	30.90

declines with age for the Lebanese group. Thus, it appears that there are three different trends for the three different countries.

Social Class

Respondents were asked to self-identify their social class. Table 23.8 summarizes the results by social class. The numbers included in the table are the sum of the percentages for the first two categories: to a large extent and to a medium extent. In the Iraq sample, the working class had the most favorable view of the government’s efforts to clean up corruption and bribery; the upper class showed the least support. In the Jordanian sample, the upper middle class had the most confidence in their government’s efforts to clean up corruption, while the lower class had the lowest percentage of positive responses. However, the lower-class percentage response for the Jordanian sample was more than 13 points higher than the highest positive response in the Iraqi sample by more than 13 points.

In the Lebanese sample, the highest positive response was in the lower class, while the least positive response was in the upper-class sample.

Income Level

Respondents were asked to self-identify their income level. Tables 23.9 and 23.10 present the results by income level. The numbers included in the tables are the sum of the percentages for the first two categories: to a large extent and to a medium extent. Table 23.9 breaks down the responses by income level. The Jordanian low-income sample had the highest positive response percentage, while the Iraqi low-income group had the least positive response. The same relationship held for the medium- and high-income groups – Jordan had the highest positive percentage, followed by Lebanon, with the Iraqi sample showing the lowest positive percentage for each income category.

Table 23.8 Social class

	Iraq	Jordan	Lebanon
Upper class	14.30	44.40	24.40
Upper middle class	23.10	56.50	33.90
Lower middle class	23.70	43.90	35.30
Working class	26.20	44.80	35.30
Lower class	15.70	39.50	40.80

Table 23.9 Income Level

Low			Medium			High		
Iraq	Jordan	Lebanon	Iraq	Jordan	Lebanon	Iraq	Jordan	Lebanon
28.80	46.10	42.40	23.90	43.50	32.40	17.90	50.00	48.30

Table 23.10 Income level

Iraq			Jordan			Lebanon		
Low	Medium	High	Low	Medium	High	Low	Medium	High
28.80	23.90	17.90	46.10	43.50	50.00	42.40	32.40	48.30

Table 23.10 breaks down the results by country. For the Iraqi sample, faith in the government declines as income level rises. For Jordan and Lebanon, the highest income group had the highest favorable rating for the government, while the medium income group had the lowest regard for government efforts.

Education Level

Respondents were asked to self-identify their level of education. Tables 23.11 and 23.12 present the results by education level. The numbers included in the table are the sum of the percentages for the first two categories: to a large extent and to a medium extent.

Table 23.11 breaks down the results by education level. The lower-educated Jordanians had by far the highest regard for their government's efforts to clean up corruption. The Iraqi and Lebanese samples had similar low percentages of acceptance. For those with a middle-level education, the Jordanian sample was again the group with the highest approval rating. The middle-level-education Iraqi sample had by far the lowest level of approval for their government's efforts to eliminate corruption. In the higher education category, the Jordanian and Lebanese samples had more or less equal support for their government's efforts to root out corruption and bribery, while the percentage of positive responses for the Iraqi sample was substantially lower than for the views in the other two countries.

Table 23.11 Education level

Lower			Middle			Higher		
Iraq	Jordan	Lebanon	Iraq	Jordan	Lebanon	Iraq	Jordan	Lebanon
31.20	48.90	32.70	21.40	44.10	34.20	15.20	38.70	37.70

Table 23.12 Education level

Iraq			Jordan			Lebanon		
Lower	Middle	Higher	Lower	Middle	Higher	Lower	Middle	Higher
31.20	21.40	15.20	48.90	44.10	38.70	32.70	34.20	37.70

Table 23.12 shows the breakdown by country. The trend for both Iraq and Jordan is downward. As education level increases, attitude toward the government's efforts to root out corruption declines, although in the Iraqi sample, the downward trend is more pronounced. In the Lebanese sample, the trend is just the opposite. As education level increases, so does the favorability rating, although the percentage increase in each case is small.

Ethnic Group

The only survey that collected information by ethnic group was the one distributed in Iraq. The results of that survey are presented in Table 23.13. The numbers included in the table are the sum of the percentages for the first two categories: to a large extent and to a medium extent. The Arab group had by far a higher positive view toward their government's efforts to root out corruption and bribery. The Kurdish sample had an extremely low favorability rating; just 11 out of 100 Kurds viewed the government's efforts favorably.

Religious Denomination

It was thought that religious denomination might be a significant demographic variable. The only country that had more than one significantly large sample from more than one religion was Lebanon. The results of that survey are presented in Table 23.14. The Roman Catholic sample had a larger positive response for the "to a large extent" category, while the Muslim sample had by far a larger positive response (3 to 1 ratio) for the "to a medium extent" category. Overall, the Muslim group was more favorably disposed to the government's efforts to clean up corruption and bribery in their country, although a little more than one in three respondents viewed the government's efforts favorably.

Table 23.13 Ethnic group – Iraq

	To a large extent	To a medium extent	Total
Arab	9.70	17.50	27.20
Kurdish	2.30	8.80	11.10

Table 23.14 Religious denomination – Lebanon

	To a large extent	To a medium extent	Total
Roman Catholic	21.90	7.80	29.70
Muslim	15.70	21.40	37.10

Areas for Future Research¹

There are many areas and topics that would benefit from further research. The present paper merely reports some facts. It would be interesting to know why the respondents answered the way they did. One weakness of the World Values Surveys is that the interviewers did not ask the respondents why they answered the way they did, which is understandable, given the fact that they had to answer hundreds of questions. Future studies could address the question of why people responded with certain answers but not others.

Reasons for the replies could be investigated for each demographic variable. For example,

- Why were female views different from male views in some countries but not in others (McGee & Benk, 2023a, l)?
- Why do older people tend to be more strongly opposed to bribery in some countries but not in others? Why do younger people sometimes, but not always, show stronger/weaker opposition to bribery than older people (McGee & Benk, 2023e, f)?
- One might perform the same kind of analysis for the other demographic variables. Education level (McGee & Benk, 2023c, i) and income level (McGee & Benk, 2023d, o) seem to be ripe for investigation. Past studies have found several different patterns to exist for these two variables (Hernandez & McGee, 2012a, b, 2013a, b, c, 2014a, b, c). Why is that?
- Some studies have found that different social classes hold differing views on the ethics of bribery, while other studies have found that social class is not a significant demographic variable (McGee, 2023b; McGee & Benk, 2023b, u). Additional research could determine the reasons for these different outcomes.
- The various religion variables might also be investigated. People of different religious denominations (McGee, 2023b; McGee & Benk, 2023s; McGee et al., 2023a, b, c, d, e, f, g) have similar views in some cases but different views in

¹Similar suggestions are given in other chapters of this book. If you decide to conduct research on any of these topics, please send us the results so we can cite them in our own future research.

others. The extent of religiosity sometimes makes a difference as well (McGee & Benk, 2023t).

- Several different patterns were found to exist for other variables, such as marital status (McGee & Benk, 2023q) and confidence in the government (McGee & Benk, 2023g) and other governmental institutions (McGee & Benk, 2023h, p). Sometimes people on the left side of the political spectrum had different views than those on the right side of the spectrum (McGee & Benk, 2023r), but in other studies, their views were similar. Why is that?
- Sometimes employment status is a significant demographic variable and sometimes it is not (McGee, 2022a; McGee & Benk, 2023j). Sometimes the views of government employees differ from those of workers in the private or nonprofit sector, and sometimes they do not (McGee, 2022a; McGee & Benk, 2023v). So far, we have been unable to find any studies that explain the possible reasons for these different outcomes.
- A few studies have examined the relationship between ethnicity and attitudes toward bribery (McGee, 2023b; McGee & Benk, 2023k). These studies are mostly country specific, which may account for why ethnicity is sometimes a significant variable and other times not. More research could be done in this area.
- Some studies have found that there is a correlation between happiness (McGee, 2023b; McGee & Benk, 2023m) or health (McGee, 2023b; McGee & Benk, 2023n) and attitude toward bribery, but the results are not consistent, and so far, no reasons have been given for the results found. More research is needed to explain the reasons for the different relationships that have been found.
- A few studies have found that people who live in large cities view bribery differently than people who live in small cities, but such is not always the case (McGee & Benk, 2023w; McGee & Guadron, 2023). More research is needed to uncover the reasons why there are differences in some cases but not in others.
- Several studies have been done on the prevalence of bribery, but there is room for more research on this topic (McGee & Zhou, 2023).
- There are many studies about corruption and bribery but fewer studies on how governments are dealing with it and the methods they use to curb it. More research could be done in this area (McGee & Pardisi, 2023).
- Most studies begin with the premise that all bribery is bad all the time. There are exceptions, of course, but not many studies discuss whether certain kinds of bribery are worse than others. More research could be done on this topic (McGee & Petrides, 2023a).
- Voter bribery is another good research topic. Although some studies have been done on it, more research is needed (McGee & Petrides, 2023b).
- There is a certain risk associated with both giving and receiving a bribe, but not many studies have examined this issue. Thus, more research could be fruitful (McGee & Petrides, 2023c).
- For longitudinal studies (McGee, 2022a; Hernandez & McGee, 2013c, 2014d), why have the views on certain issues such as bribery changed over time? This is a question that has been unanswered, for the most part. The reasons for demo-

graphic changes probably differ by country, so there is room to conduct many different country studies to examine this issue.

- As of this writing, the most current wave of the World Values Surveys is Wave 7 (Haerpfer et al., 2020). Scholars could replicate the present study with fresh data when future waves are released.
- Pick a bribery fact situation and apply the principles outlined in the Rothbard-Block theory of bribery (McGee, 2023c). What result do you get?
- Pick a bribery fact situation and apply the principles outlined in the helping hand-greedy hand theory (McGee & Block, 2023). What result do you get?

Concluding Comments

It was not a surprise that the governments in those three countries were not putting forth much of an effort to curb corruption and bribery since doing so would result in decreasing their own income.

Summary of Findings

Overall

- The combined “to a small extent” and “not at all” percentages were 75.1% for Iraq, 55.3% for Jordan, and 65.0% for Lebanon.
- The sum of the two positive response selections was 24.8% for Iraq, 44.8% for Jordan, and 35% for Lebanon.

Gender

- Female percentage of positive responses was somewhat higher than male positive responses in all three countries.

Age

- In all three age groups, the Jordanian sample had the highest favorable percentages of the three countries.
- In the Iraqi age sample, the positive percentages increased with age, leading one to conclude that older people are more positive about the government’s efforts to root out corruption and bribery. However, even for the oldest age group, the positive percentage is only 30.2%.
- There seemed to be no perceivable trend for the Jordanian sample. The percentage of positive scores were about the same for all three age categories.
- The percentage of positive responses declined with age for the Lebanese sample, leading one to conclude that there were three different trends for the three countries.

Social Class

- The samples were divided into five social classes: upper class, upper middle class, lower middle class, working class, and lower class.
- In the Iraqi sample, the working class had the most favorable view of the government's attempts to clean up corruption and bribery; the upper class showed the least support.
- In the Jordanian sample, the upper middle class had the most confidence in the government's efforts to clean up corruption and bribery; the lower class had the lowest percentage of positive responses.
- In the Lebanese sample, the highest positive response was from the lower class, while the least positive response was from the upper middle class.

Income Level

- The Jordanian low-income sample had the highest positive response percentage, while the Iraqi low-income group had the least positive response.
- The same relationship held for the medium- and high-income groups – Jordan had the highest positive percentage, followed by Lebanon, with the Iraqi sample showing the lowest positive percentage for each income category.
- For the Iraqi sample, faith in the government declines as income level rises.
- For the Jordanian and Lebanese samples, the highest income group had the highest favorable rating for the government, while the medium income group had the lowest regard for government efforts.

Education Level

- The lower-educated Jordanians had the highest regard for their government's efforts to clean up bribery and corruption. The Iraqi and Lebanese samples had similar low percentages of acceptance.
- For those with a middle level of education, the Jordanian group had the highest approval percentages. The Iraqi sample had by far the lowest percentage of positive responses.
- In the higher education category, the Jordanian and Lebanese samples had more or less equal support for their government's efforts. The positive response rate for the Iraqi sample was substantially lower.

Ethnic Group

- Iraq was the only country where ethnic group data were collected.
- The Arab group had a far higher approval rate than the Kurdish sample: 27.2% vs. 11.1%.

Religious Denomination

- Lebanon was the only country that had a sufficiently large sample for more than one religion.
- Overall, the Muslim sample was more favorably disposed to the government's efforts to root out corruption and bribery, by a ratio of 37.1 to 29.7%.

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Chapter 24

The Rothbard-Block Theory of Bribery



Robert W. McGee

Other Theories

Most studies of bribery begin with the premise that bribery is always wrong from the perspectives of both the giver and receiver of the bribe. It is unethical and should be illegal (Trautman, 2017; Trautman & Altenbaumer-Price, 2011, 2013a, b; Trautman & Kimbell, 2018). They fail to distinguish and differentiate the different ethical issues involved. They ignore the finer points of the arguments that could be made.

Some exceptions might be made in cases where the bribe constitutes a beneficial act. Such bribes might be labeled *helping hand* bribery, as opposed to *greedy hand* bribery (Egger & Winner, 2005; Hernandez & McGee, 2012a, b, 2013a, b, c; Houston, 2007; Johnson, 2009, 2010), where the individual who solicits the bribe is abusing power for personal gain at the expense of someone else. Some bribery is of the positive-sum variety, while other bribery might be a zero-sum game or even a negative-sum game. Most scholars ignore this distinction. The helping hand/greedy hand (also called grabbing hand) theory basically applies the utilitarian calculus to determine whether a bribe meets the ethical test. A utilitarian would argue that a bribe is ethical if society benefits or if the winners exceed the losers, etc. Wong and Beckman (1992) even created a point system to determine whether a particular bribe was more helping hand than greedy hand or vice versa.

While this approach is better than automatically labeling all bribery as unethical, utilitarian ethics suffers from several structural flaws that cannot be overcome. Frédéric Bastiat pointed out some of these flaws in the 1840s (Bastiat, 1848, 1850, 1862, 1964, 2007; McGee, 2009a, 2011a, b, 2013a). More recent scholarship has also identified and discussed its structural flaws (Block, 2012; Gordon, 2018,

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pp. 787–792; McGee, 1994, 1997, 2004, 2009a, b, 2013a, b, 2014; Rondelli & Block, 2021; Rothbard, 1998, pp. 52–53, 201–214; Wutscher & Block, 2014), such as the inability to measure gains and losses or even to identify winners and losers, not to mention the fact that utilitarian ethics either ignores rights violations completely or includes them as part of the utilitarian calculus.

Another criticism that might be made of most studies is that they lump all aspects of bribery together. They do not provide separate analyses of the four different ethical issues or situations that could be discussed when one analyzes the ethics of bribery, which are as follows:

Case 1: Paying a bribe when pressured to do so.

Case 2: Offering to pay a bribe.

Case 3: Accepting an unsolicited bribe.

Case 4: Soliciting a bribe.

In Case 1, the individual who pays a bribe when pressured to do so is considered to be acting unethically by some scholars but not by others, especially in cases where the pressure amounts to a shakedown. Many scholars take the position that someone who offers to pay a bribe is also acting unethically. Accepting a bribe may be considered unethical in all cases by some, while others would consider it to be unethical only in cases where the recipient solicited the bribe.

The Rothbard-Block Theory

The Rothbard-Block theory takes a different approach. Basically, the Rothbard version of the theory makes the argument that only private individuals who are on the receiving end of the bribe are acting unethically because they are breaching a fiduciary duty they have to their employer (Rothbard, 1998, pp. 129–130). Those who pay the bribes are not committing an unethical act because they are not participating in the crime and are not violating anyone's rights. In the case of government officials who are on the receiving end of a bribe, the ethics of bribe taking is somewhat different, as we shall see below. The Block version of the theory challenges the notion that the bribe payer is always guilt-free. According to the Block version, both parties involved in a commercial bribe are guilty of a crime. The individual receiving the bribe is breaching the fiduciary duty he has to his employer and is also violating the firm's property rights because he is keeping the bribe proceeds rather than turning them over to his employer. The person who pays the bribe is engaging in unethical conduct because he is aiding and abetting in the crime being committed by the receiver of the bribe (Dominiak & Block, 2017).

Murray Rothbard (1998, pp. 129–130, 2021a, b) provides an example to illustrate his point that the payer of the bribe is guilt-free. Let us say seller Sam¹ wants

¹The names have been changed from those in the Rothbard example.

to sell something to Company X. He pays a bribe to Anthony, the company's purchasing agent. Sam has done nothing wrong. The bribe is merely a discount offered to Company X, the effect being that the price Company X pays for Sam's product will be lower after the discount (bribe). The ethical problem lies with agent Anthony's conduct. If Anthony merely turns over the proceeds of the bribe to his employer, no one's rights have been violated. There has been no breach of fiduciary duty and no breach of Anthony's employment contract because Anthony is acting in the best interests of his employer. Ethical problems result only if Anthony does not turn over the bribe proceeds to his employer. Thus, Anthony would be acting unethically, whereas Sam would not. Rather than paying the bribe, Sam could have offered the company a lower price. Instead, Sam chose the bribe option perhaps because the sale otherwise could not have taken place.

In short, those on the receiving end of the bribe have violated their fiduciary duty to their employer and have breached their implicit or explicit employment contract. The property rights of their employer have been violated. Those who pay the bribe have not acted unethically. According to Rothbard, there should be a property right to pay a bribe but not to receive one. The argument could be made that those who pay the bribes are acting improperly because they are corrupting those who receive the bribes. Rothbard would disagree. He would argue that individuals have free will and are responsible for their own actions.

Another Rothbard example (1998, pp. 129–130) is the case of payola, the act of paying a radio disc jockey to play your company's record instead of some other company's record. It was a major scandal in the 1950s and beyond (Coase, 1979; History of Rock & Roll, 2022). Presumably, in the absence of the bribe, the disc jockey would not have played the record at all or would have played it less frequently. In this example, it is a zero-sum game because every time the disc jockey plays record A, he does not play record B or C or D. In a sense, public trust is being betrayed by the disc jockey. However, the public does not have any property rights in the radio program or radio station, and so they should have no legal complaint. Although the artists and producers of the records that were not played were harmed as a result of the bribe, they also have no property right that has been violated and have no right to dictate to the disc jockey what should be played.

As was true of the first Rothbard example, the disc jockey violated his fiduciary duty and implicit or explicit employment contract with the radio station (employer). Thus, the property rights of the radio station were violated. If the record company had bribed the radio station directly, there would be no property rights violation, just like there would be no property rights violation if the disc jockey had turned over the proceeds of the bribe to the radio station.

What are the ethics of bribing a government official? Again, Rothbard has a reply (Rothbard, 1998, p. 185). In these cases, a distinction must be made between aggressive and defensive bribery. An example of an aggressive bribe would be in the case of a Mafia leader bribing the police to exclude competitors from the local mafia's market by arresting them or shutting down their competing businesses.

An example of a defensive bribe would be in a case where a business owner has the moral right to conduct business but is prohibited from doing so because

conducting that business is illegal. For example, he might own a casino in a geographic location where it is illegal to operate a casino, while the casino across the street is operating legally because it is in a different political jurisdiction where casino gambling is legal.² Bribing the police to allow him to exercise his property rights to own and operate a business would be a perfectly legitimate response to an unfortunate situation since it is the government that is violating the business owner's right to earn a living.

Defensive bribes perform a positive social function. Such bribes “grease the wheels of commerce,” so to speak, since they make it possible for business owners to exercise their property rights and earn a living, and they also make it possible for consumers to obtain goods and services that they would not otherwise be able to obtain because their own government prevents them from exercising their property rights to trade what they have for what they want. Government officials who accept such bribes are actually performing a moral act since they are chipping away at the government's laws or regulations that violate property rights (and also contract rights, although Rothbard does not mention this right in his example). In summary, government officials who take the bribes are acting ethically, whereas government officials who attempt to enforce laws and regulations that violate property (and contract) rights are acting unethically.

Rothbard does not distinguish between government officials who merely accept bribes to look the other way and those who threaten to shut down a business and arrest the business owner unless a bribe is paid. Those who distinguish between helping hand bribes and greedy hand bribes have made this distinction (Colombatto, 2003; Egger & Winner, 2005; Houston, 2007; Johnson, 2009, 2010).

Walter Block also makes this distinction (Block, 2018, pp. 95–96). For Block, acceptance of a freely given bribe by the cop is the equivalent of a gift, which is perfectly ethical, whereas acceptance of a bribe that is the result of coercion is extortion, which is unethical.

Block identifies and examines the ethical implications of four possible scenarios for cases where a policeman encounters someone who is performing an illegal activity that is ethical. The policeman has the option to do any of the following:

1. Ignore it.
2. Accept money for ignoring it.
3. Demand money for ignoring it (extortion) or.
4. Stop it.

Of the four options, the fourth one is the worst outcome because it prohibits a moral act just because it happens to be illegal (in that particular jurisdiction).³ If a

²Rothbard did not mention casinos in his example.

³The morality of an act does not depend on whether it is legal or illegal. For example, it was once illegal for a certified public accountant (CPA) to advertise in some jurisdictions but not others (McGee, 1998a, b). There is no moral duty to obey laws that prohibit advertising that is not deceptive, and there is no moral duty to obey laws that violate someone's rights. Indeed, there may be a duty to disobey such laws (King, 2018).

prison guard is ordered to torture a prisoner, the worst option from a moral perspective would be to torture the prisoner, in other words, to obey an immoral command. A better option would be to accept a bribe from the prisoner not to initiate torture, regardless of whether the bribe was freely given or coerced. Although resorting to extortion is immoral, not taking the bribe and torturing the prisoner is an even worse option (Block, 2018, p. 96).

Regarding cases where the individual on the receiving end of the bribe (bribee) violates the employment contract by accepting the bribe, Dominiak and Block (2017) take the position that both parties to the transaction are acting improperly. In their eyes, offering to pay a bribe is a form of incitement to commit a crime. They reject the notion that paying a bribe is nothing more than giving a discount or rebate and view the act as one where the briber and bribee are complicit in violating the property rights of the employer. In the above example, Sam is inciting Anthony to commit a crime. According to the Dominiak and Block interpretation of this act, Sam and Anthony are both actively engaged in perpetrating the crime of violating the employer's property rights.

Inciting a crowd to riot is merely an exercise in free speech, for Rothbard, whereas inciting someone to accept a bribe constitutes participation in the crime, for Dominiak and Block (2017), since the one who incites also participates. Sam cannot possibly violate the employment contract Anthony has with Company X because Sam is not an employee of Company X. However, Sam is not merely an inciter but also an accomplice in the crime since he not only incites but also pays and benefits from the payment. Sam both incites and pays Anthony to commit the act. It is an act of implicit theft. There is no such thing as a property right to pay a bribe. Paying a bribe that includes a violation of a contract cannot be condoned on moral grounds.

Thus, the main difference between the Rothbardian view of bribery and that of Dominiak and Block is that Rothbard sees the bribe payer as being innocent of any wrongdoing, whereas Dominiak and Block view the briber as being a guilty participant in an act that violates property rights.

Summary

Commercial Bribery

Individuals who accept bribes in the course of business are guilty of an unethical act because they are breaching their fiduciary duty to their employer and are violating the firm's property rights unless they turn over the proceeds of the bribe to their employer.

According to the Rothbard version of the theory, individuals who pay bribes to company employees are not engaging in unethical conduct because they are not participating in any crime. They are not breaching any fiduciary duty to the

company whose employee receives the bribe, and they are not violating the property rights of the company.

According to the Block version of the theory, individuals who pay bribes to company employees are engaging in unethical conduct because they are aiding and abetting in the crime that is being perpetrated by the company employee.

Bribing Government Officials

Government officials who receive a bribe are guilty of unethical conduct if they are abusing their power or if doing so violates anyone's rights.

Government officials who receive a bribe are not guilty of unethical conduct if they disobey a law that is unjust, do not abuse their power, and do not violate any property or other right.

Those who bribe government officials are guilty of an unethical act if the bribe results in the use of government power to violate anyone's rights.

Those who bribe government officials are not guilty of an unethical act if the bribe does not violate anyone's property or other rights.

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Chapter 25

Helping Hand v. Greedy Hand Bribery



Robert W. McGee and Walter E. Block

The Theory

There are several ways to look at bribery from an ethical perspective. There are those who believe that bribery is always unethical¹ and that laws should be enacted so as to punish such behavior.² At the other end of the spectrum, there is a small percentage of the general population who believes that bribery is always ethical.³ It is difficult to find articles that take this position, but surveys conducted by the World Values Survey people have found that a very small percentage of the individuals they interviewed believe that bribery is always ethical.⁴ Then there is a third group, who believes that bribery is ethical sometimes and unethical other times. The present chapter discusses this third view – that bribery can be ethical in some cases and not in others. Also, it by no means logically follows that if the action of the bribee is illicit, this applies, in addition, to the briber and vice versa. That, too, is an open question.

¹Goel et al., 2015; Hunt, 2004; Pashigian, 1975.

²As libertarians, we are totally uninterested in the general morality of bribery (as ordinary, normal human beings, this is, of course, an important concern of ours). As followers of the freedom philosophy, our only focus can be on a small sliver of ethics, namely, what the just law is concerning this practice. Nevertheless, for the purposes of this paper, we shall speak of “ethics,” but this is to be understood as referring to only this one small sliver of that gigantic topic.

³Kinsella, 2011; Lemieux, 2005; Rockwell, 1997; Rothbard, 2007; Skaskiw, 2010.

⁴Haerpfer et al., 2020; Hernandez & McGee, 2012a, b, 2013a, b, c.

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Bribery has been classified into two broad categories: helping hand bribery and greedy hand bribery. Basically, the helping hand category of bribery might be labeled as ethical under some circumstances, whereas the greedy hand variety might often be labeled as unethical. Let us illustrate the difference between the two categories with some examples.

Example 1: Greedy Hand Bribery

Bill is the purchasing agent for a company that needs to buy widgets, which it uses as a component for one of its products. He approaches Sam, who works for a company that sells widgets. Sam agrees to sell the widgets to Bill, but only if he receives a kickback, either in cash or in the form of furniture for his living room. Sam is breaching his fiduciary duty to his firm, which violates at least the implicit if not also the explicit contract he has with his company to always act in its best interest. He is also violating the property rights of his employer since he does not turn over the bribe proceeds to his company. Sam is acting unethically and improperly. He is in effect stealing from his boss and should be considered a criminal. Sam is taking money or furniture that properly belongs to his employer for his own personal use.

Would Bill be acting unethically if he pays the bribe? According to one theory, he would not because he is not violating any rights. He (or his company) is merely a victim. According to Rothbard, the person who pays the bribe is not acting illegally from a libertarian perspective. But is he acting unethically? Only the person who receives the bribe is guilty of illegal conduct in his view. But is the receiver of the bribe the only one who is guilty of unethical conduct, or is the person who pays the bribe also acting unethically, even though the act may be considered legal under libertarian law?

This view has been articulated by Rothbard (1998, pp. 129–130)⁵:

Suppose that Black wants to sell materials to the XYZ Company. In order to gain the sale, he pays a bribe to Green, the purchasing agent of the company. It is difficult to see what Black has done which libertarian law should consider as illegal. In fact, all he has done is to lower the price charged to the XYZ Company, by paying a rebate to Green. From Black's point of view, he would have been just as happy to charge a lower price directly, though presumably he did not do so because the XYZ executives would still not have purchased the materials from him. But the inner workings of the XYZ Company should scarcely be Black's responsibility. As far as he is concerned, he simply lowered his price to the Company, and thereby gained the contract.

The illicit action here is, instead, solely the behavior of Green, the taker of the bribe. For Green's employment contract with his employers implicitly requires him to purchase materials to the best of his ability in the interests of his company. Instead, he violated his contract with the XYZ company by not performing as their proper agent: for because of the bribe he either bought from a firm which he would not have dealt with otherwise, or he paid a higher

⁵ See also Rothbard, 2021a, b.

price than he need have by the amount of his rebate. In either case, Green violated his contract and invaded the property rights of his employers. In the case of bribes, therefore, there is nothing illegitimate about the briber, but there is much that is illegitimate about the bribee, the taker of the bribe. Legally, there should be a property right to pay a bribe, but not to take one. It is only the taker of a bribe who should be prosecuted... It is difficult to see what Black [the payer of the bribe] has done which libertarian law should consider as illegal.

However, this view has been disputed. According to this second perspective, a bribe that is freely given is the equivalent of a gift, which is ethical, whereas paying a coerced bribe is a form of extortion and is unethical from the perspective of the person who receives the bribe (Block, 2018, pp. 95–96). Bill is also acting improperly because his payment facilitates a crime. Bill is a participant in the crime.

Here is the perspective of Dominiak and Block (2017) on this matter:

... we propose a reformulation of the libertarian theory of bribery, particularly of Rothbard's account of the briber as an innocent inciter to crime. We discern an incompatibility between Rothbard's theories of bribery and incitement and side with the latter. This philosopher-economist maintains that only the bribee, not the briber, is guilty of criminal behavior; and also, that while incitement should be legal, aiding and abetting people into committing a crime should be considered illicit in law. But, the briber, in our view, does not merely limit himself to inciting the bribee, he actually aids and abets him. The briber exceeds the role of a mere inciter because he not only exercises his rights of free speech but also pays the bribee for violating the employment contract. Therefore, Rothbard's criterion for being merely an innocent inciter, i.e., that the inciter has nothing further to do with the criminal activities he incited others to perform, is not fulfilled in the case of the briber who also pays the bribee for the contract violation.

Block (2018, pp. 95–96) continues in this vein:

A standard, Rothbardian formulation of the libertarian theory of bribery says that paying a bribe is a kind of discount on goods and services or a rebate paid by the briber to the bribee. Therefore, according to this formulation, "there is nothing illegitimate about the briber" and so "there should be a property right to pay a bribe" (Rothbard, 1998, p. 129). In the present paper, we claim that this account is untenable, particularly that it contradicts the Rothbardian theory of the limits of free speech and crime. Contrary to his account, we argue that in the case of bribery which involves a violation of an employment contract on the part of the bribee, not only the bribee but also the briber commits a crime... we make a case for interpreting bribe paying as a complicity in crime on the part of the briber, viz. as a violation of property rights that should be considered illegal and punished accordingly.

To summarize, in the case of Bill, a purchasing agent who pays a bribe to Sam to purchase widgets from Sam's company (where Sam is an employee of the company, not the owner),

[1] The Rothbard position is that only Sam is guilty of unethical conduct because he is breaching a fiduciary duty to his employer and is violating the employer's property rights.

[2] The Block viewpoint is that both parties to the bribe are guilty of illegal conduct. Bill is guilty of unethical conduct because he is implicitly involved in the crime of violating the selling company's property rights and is also implicitly involved in a breach of fiduciary duty that exists between Sam and Sam's employer.

Our own view on this matter is as follows. It all depends upon Bill's precise activities. If he makes a clean breast of the matter to his own company and explains that

the only way he could get the contract was to bribe Sam and he did it out of its best interests, then all would be well. And this would be the case whether he used his own funds for the bribe or those belonging to the company. He was the agent of the latter and acted in its best interests, at least as he saw the matter. On the other hand, suppose he used his own money for the bribe or, worse, the firm's funds; we may assume he did so in order to get a raise or a bonus greater than the amount of the payout. This would violate at least the implicit contract he had with his corporation to act in its best interest, not its own, while he was fulfilling the role of an agent on their behalf.

Would it matter who initiated the bribe – whether it was Sam or Bill? It is difficult to see why it would. In neither case, would any suggestion of extortion arise since that crime constitutes a demand for money or other valuable considerations, coupled with a threat to do something that is per se illegal, for example, “do X or I’ll kidnap your child”? A mere financial payment does not amount to a per se crime.

Example 2: Greedy Hand Bribery

George is a government official who processes license applications. Tom needs a license to start a small family business. George refuses to process the paperwork unless he receives \$100 from Tom. George is acting unethically because he is abusing his authority. He is also violating Tom's right to earn a living because Tom is being forced to pay a bribe to exercise his right to the business license.⁶ Under the theory of no victim, no crime, Tom is a victim, so there is a crime, which is being perpetrated by George. Although Tom pays the bribe, he is not facilitating the crime since he is merely the victim of the extortion, just like the person being mugged is not participating in the mugging but is merely the target.

Would it matter whether Tom approached George for this arrangement or vice versa? Again, it is difficult to see why it would. The deal is the deal, and it matters not which of them first broached this with the other.

⁶It might also be pointed out that requiring a license to exercise a right is an abuse of power on the part of the government since exercising a right does not require government permission, but we will save the discussion of this issue for another day. See on this Bernstein, 1993, 1994; Block, 2015; Boyce, 2019; Faith & Tollison, 1983; Fellner, 2017; Friday, 2018a, b; Hamowy, 1979; Moore, 1961; Peltzman, 1976; Sammeroff, 2019; Shepard, 1978; Stigler, 1971; Thornton & Timmons; 2015; Woods, 2003; Young, 1987.

Example 3: Helping Hand Bribery

Jack represents California fruit and vegetable farmers who want to sell their produce in the Korean market. Lee is a Korean customs inspector whose job is to inspect fruit and vegetable imports to ensure that they are suitable for domestic consumption. Korean farmers do not want foreign competition,⁷ so they either bribe Lee to stall all such inspections for 30 days or appeal to his Korean patriotism to stall all such inspections for this period of time. The result of stalling the inspection for 1 month results in the spoilage of the imported produce, which accomplishes the goal of protecting Korean farmers. This, of course, is at the expense of Korean consumers, who would otherwise have a wider selection of food products at lower prices than could otherwise be had due to the increase in supply.

Lee is acting unethically because he is abusing his power. Also, his duty as a government official is to promote the liberty⁸ of the Korean people,⁹ which includes not violating their right to purchase foreign products should they so choose. Instead, he is working for the benefit of a special interest group (the Korean farm industry) at the expense of the remainder of the Korean people.

Is Jack acting unethically, criminally, if he pays the bribe to Lee? Does it make any difference ethically if Jack volunteers to bribe Lee or if Lee solicits the bribe, which Jack pays? The answer to both questions is no. Where there is no victim, there is no crime as far as Jack is concerned. Jack is merely helping his clients (California farmers) sell their goods, and he is also performing a beneficial act because Korean consumers now have a wider variety of fruits and vegetables to choose from and presumably will pay a lower price because Jack is increasing the supply of fruits and vegetables in the Korean market. Although the Korean farm industry is harmed¹⁰ as a result of the increased foreign fruits and vegetables, their rights are not violated because they do not have the right to deprive Korean consumers of fruits and vegetables. Jack's payment of the bribe does not violate anyone's rights. Au contraire, it promotes justice for US exporters and Korean importers.

⁷Any more than American farmers do.

⁸In an earlier version of this paper, we opined that Lee's duty was to "do what is best for" the Koreans. But this is problematic since interfering with agricultural imports might well be construed as helping Korean farmers.

⁹We say this under advisement. Given that all governments, the Korean is no exception, violate rights via compulsory taxation, it is not at all clear that this is indeed what Lee's "duty" actually is. Rothbard (1982, p. 162) writes: "Taxation is theft, purely and simply, even though it is theft on a grand and colossal scale which no acknowledged criminals could hope to match."

¹⁰A basic aphorism of free market economics is that all market participants benefit from every economic activity, at least in the ex ante sense. Need we make an exception to this rule for the Korean farmers, who will indubitably be "harmed" from US exports of agricultural goods since this will lower prices compared to those that otherwise would have been obtained (this applies, also, to American consumers, who will now pay higher prices since the supply of these commodities will fall due to their export to Korea)? No. They are no longer market participants, at least not in this regard. Consumers in the US and agriculturalists in Korea play no role whatsoever if America exports to Korean consumers. They are not part of the market regarding these transactions.

Example 4: Helping Hand Bribery

Anthony represents Amnesty International. He and his employer are upset because Joan is being held as a political prisoner by the government of Ruritania. Her only crime was to speak out about the injustices being perpetrated by the Ruritanian Ministry of Truth, which tortures and imprisons people who criticize the government of Ruritania or say nasty or humorous things about their president or his cabinet officials.¹¹ Anthony decides to bribe the night sentry who is guarding Joan, making it possible for her to escape.

Is bribing a government official unethical in this case, either from the perspective of Anthony or the sentry? No. Where there is no victim, there is no crime. Anthony, rather, is a hero. His bribe resulted in reducing the injustice that was being foisted upon Joan since she would no longer be tortured or incarcerated for merely exercising her right of free speech. Although the sentry is violating the terms of his employment agreement, he, too, is not acting unethically because he is working for a tyrannical government, and tyrannical governments need not be obeyed, regardless of any implicit or explicit employment agreement.¹²

As can be seen from these examples, it cannot be said that bribery is either always unethical or never unethical. It depends on whether any rights have been violated.

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¹² The Nuremberg Trials established this point in law.

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Part V

Summaries

Chapter 26

The Ethics of Bribery: Summaries of 28 Studies



Robert W. McGee

Introduction

The present manuscript is part of a larger study that will be published as two books (McGee & Benk, 2023a; McGee & Benk, 2023b). In this chapter, attitudes toward bribery in 34 political jurisdictions are examined and summarized. All continents are covered. Results are examined by several demographic variables as well, including age, education, employment status, ethnicity, gender, happiness, health, income level, marital status, occupation, position on the political spectrum, religion, size of town, social class, and the degree of confidence in various political institutions. An updated version of this paper will be published in a few months, which includes more studies and more countries. Other studies in this series summarize 22 bribery studies (McGee, 2022a), 42 bribery studies (McGee, 2022b), and 80+ bribery studies (McGee, 2022c). There will be additional summaries in the *Country Studies* volume (McGee & Benk, 2023a).

Another part of this larger ethics study will examine the ethics of tax evasion. Two books in this series have already been published (McGee, 1998, 2012a), and two more are now in production (McGee & Shopovski, 2023a, b). Summaries of some earlier studies have also been published (McGee, 2012b, c, d, 2023a, b). Summaries of additional studies addressing the ethics of tax evasion have already been published or are now in production (McGee, 2022d, e, f, g, h, i, j, k).

In addition to the summaries of various studies on the ethics of bribery, summaries of the relationship between certain demographic variables and the ethics of bribery have also been published. They include the following:

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- (i) AGE – 26 studies (McGee & Benk, [2023b](#))
- (ii) CONFIDENCE IN THE GOVERNMENT – 15 studies (McGee & Benk, [2023c](#))
- (iii) CONFIDENCE IN THE JUSTICE SYSTEM/COURTS – six studies (McGee & Benk, [2023l](#))
- (iv) CONFIDENCE IN THE POLICE – seven studies (McGee & Benk, [2023d](#))
- (v) EDUCATION – 23 studies (McGee & Benk, [2023e](#))
- (vi) EMPLOYMENT STATUS – 17 studies (McGee & Benk, [2023f](#))
- (vii) ETHNICITY – eight studies (McGee & Benk, [2023g](#))
- (viii) GENDER – 31 studies (McGee & Benk, [2023h](#))
- (ix) HAPPINESS – 19 studies (McGee & Benk, [2023i](#))
- (x) HEALTH – 11 studies (McGee & Benk, [2023j](#))
- (xi) INCOME – 18 studies (McGee & Benk, [2023k](#))
- (xii) MARITAL STATUS – 20 studies (McGee & Benk, [2023m](#))
- (xiii) POLITICAL VIEWPOINT – 16 studies (McGee & Benk, [2023n](#))
- (xiv) RELIGIOUS DENOMINATION – 19 studies (McGee & Benk, [2023o](#))
- (xv) RELIGIOSITY – 12 studies (McGee & Benk, [2023p](#))
- (xvi) SOCIAL CLASS – 20 studies (McGee & Benk, [2023q](#))
- (xvii) SECTOR OF EMPLOYMENT – 14 studies (McGee & Benk, [2023r](#))
- (xviii) SIZE OF TOWN – ten studies (McGee & Benk, [2023s](#))

Additional summaries will be included in volume 2 of this series.

The Studies

Argentina, Brazil, and Colombia (Three Latin American Countries) (Hernandez & McGee, [2012c](#), [2013a](#), [2014b](#))

Abstract

This study presents the results of an empirical study of attitudes toward bribe taking in three large Latin American countries: Argentina, Brazil, and Colombia. The authors use the Human Beliefs and Values Survey data to examine several demographic variables, including gender, age, ethnicity, religion, education, occupation, social class, and confidence in the government, to determine whether these variables make a difference. Country comparisons are also made. Although opposition to bribery was generally high, accepting a bribe was least acceptable in Argentina and most acceptable in Brazil. Women, housewives, older people, widows, small-town people, and Caucasians were significantly more opposed to bribery than were other groups. The less religious a person was, the less resistance there was to bribery. Healthy people were less averse to bribery than were unhealthy people. Religion and income level were not significant variables.

Summary

Data source: World Values Survey. The question asked was whether taking a bribe in the course of business was justifiable.

Overall – There was high opposition to bribe taking in general; accepting a bribe was least acceptable in Argentina and most acceptable in Brazil.

Age – People over 30 were significantly more opposed to bribe taking than were younger people.

Confidence in the government – This was not a significant demographic variable.

Confidence in the justice system – Opposition to bribe taking was higher for the groups that placed little or no confidence in the justice system and lower for those who placed confidence in the system.

Confidence in the police – Those who placed no confidence in the police were most opposed to bribe taking, while those who placed quite a lot of confidence or a great deal of confidence in the police were least opposed to bribe taking.

Education – Differences in categories were significant, but there was no discernible trend.

Employment status – Housewives were most opposed to bribe taking; students and the unemployed were least opposed.

Ethnicity – Caucasians were most opposed to bribe taking, followed by half-breed blacks/whites and then blacks.

Gender – Women were significantly more opposed to bribe taking.

Happiness – This was not a significant demographic variable.

Health – Healthier people were less averse to bribe taking than were unhealthy people.

Income level – This was not a significant demographic variable.

Institution of occupation – Those who worked in the private and public sectors had similar views.

Marital status – Widows were most opposed to bribe taking, followed by married, separated, living together as married, divorced, and single/never married.

Position on the political spectrum – Centrists were most opposed to bribe taking, and leftists were least opposed.

Religion – This was not a significant demographic variable.

Importance of religion in life – Those who did not hold religion very important in life were slightly more opposed to bribe taking than those who held religion to be important. The difference was significant at the 10% level.

Religious person – The less religious a person was, the less resistance there was to bribe taking. However, the correlation is significant only at the 10% level.

Size of town - In general, those who live in small towns tended to be more opposed to bribe taking than people who lived in large or medium-sized towns, and people who lived in medium-sized towns seem to be least opposed to bribe taking.

Social class – The results were curvilinear. Those in the middle class had mean scores that were between the working class and the lower class.

Australia (Hernandez & McGee, 2012d, 2014c, d)

Abstract

This study examined Australian attitudes toward bribe taking, using data from the World Values Survey. The sample size was more than 1300 and included a wide range of the Australian population in terms of age and other demographics. Nineteen demographic variables (gender, age, marital status, etc.) were also examined to determine whether certain responses differed by category. The findings indicate that many of the demographic variables did have a high level of significance. Women were found to be much more averse to bribery than were men. Older people were more averse to bribe taking than were younger people. The ethnic group most opposed to bribery was the English-speaking Australian group; east Asians were least opposed. The importance of religion in their lives was not an important variable, although the Hindus were the most opposed to bribe taking, whereas the Jews and Buddhists were the least opposed. Married and widowed people were the groups most opposed to bribe taking; single people were least opposed. Retired people were most strongly opposed to bribe taking; full-time and part-time employees and the unemployed were least opposed. Those in the lower social class were significantly less opposed to bribe taking than were members of the other social classes. Middle-income taxpayers were the most opposed to bribe taking; people in the low-income group were the least opposed. Those who were least happy were significantly less opposed to bribe taking than were those from the other happiness groups. Those who placed confidence in the police were more opposed to bribe taking than were other groups. Education, institution of employment (workers in the public vs. private sector), size of town, health, extent of confidence in the government, and position on the left-right political spectrum were not important variables.

Summary

Data source: World Values Survey. The question asked was whether taking a bribe in the course of business was justifiable.

Overall – Opposition to bribe taking was strong.

Age – The relationship between age and attitude toward bribe taking was linear. The older the age group was, the more opposition there was to bribe taking.

Confidence in the government – This was not a significant variable.

Confidence in the justice system – The results were mixed. Those who placed no confidence at all in the justice system were most opposed to bribe taking. Those who placed quite a lot of and not so much confidence in the justice system were tied for second place in the ranking. Those who placed a great deal of confidence in the justice system were least opposed to bribe taking.

Confidence in the police - Those who placed confidence in the police were more opposed to bribe taking than were those who did not place confidence in the police. The difference was significant at the 10% level.

Education level – Education was not a significant variable.

Employment status – Retired people were most strongly opposed to bribe taking, followed by housewives, the self-employed, students, full-time and part-time employees, and the unemployed.

Ethnicity – The group most opposed to bribe taking was the English-speaking Australian group, followed by Europeans, Aboriginal Australians, South Asians (Indian, Hindus, Pakistani, Bangladeshi), Central Asians (Arabic), and East Asians (Chinese, Japanese).

Gender – Females were significantly more opposed to bribe taking than men.

Happiness – Those who were not at all happy were significantly less opposed to bribe taking than were those in the other three groups.

Health – This was not a significant variable.

Importance of religion – The differences of opinion between groups were not significant.

Income level – Those in the middle-income range were most opposed to bribe taking, followed by those in the high-income group. The group least opposed to bribe taking was the low-income group. However, the results were significant only at the 11% level.

Size of town – This was not a significant variable.

Institution of occupation – This was not a significant variable.

Marital status – Married and widowed people were most opposed to bribe taking, followed by divorced, separated, living together as married, and single/never married people.

Position on the political spectrum – This was not a significant variable.

Religion – Hindus were most opposed to bribe taking, followed by Protestants, Christians, Roman Catholics, Orthodox Christians, Jews, and Buddhists.

Religiosity – Those who considered themselves to be religious were most strongly opposed to bribe taking, followed by nonreligious people and atheists.

Social class – Those in the lower class were significantly less opposed to bribe taking than were the other groups.

Australia and New Zealand (Gupta & McGee, 2010a, b)

Abstract

The authors conducted a survey of 967 undergraduate and graduate accounting, business and economics, law, and medical students and faculty in New Zealand drawn from the Auckland area to determine their views on cheating on taxes (Study 1). The survey instrument asked whether it was justifiable to cheat on taxes if you had a chance. The survey instrument used a ten-point Likert scale that ranged from never justifiable to always justifiable. Results were tabulated, and comparisons were made based on student status (graduate or undergraduate), academic major, gender, religion, and age to determine whether any of these demographic variables made a difference. All the interaction effects between the variables were studied and were found to be insignificant. The results were then compared to data from similar surveys of 2270 nonstudents conducted in Australia (Study 2) and New Zealand (Study 3) that used different methodologies, had different sample populations and different demographics to determine if the findings of Study 1 confirmed the data collected from those two other surveys that used a different methodology, and had different demographics. The results suggest that there is some support for tax evasion and that demographic variables do play a role.

Summary

Data source: A survey instrument was distributed to 967 undergraduate and graduate accounting, business and economics, law, and medical students and faculty in New Zealand. Additional data were taken from the World Values Survey for Australia and New Zealand.

Although this study was primarily about views on the acceptability of tax evasion, there was also a question in the survey about the acceptability of bribery. In addition to the tax evasion question, the survey instrument also included five questions taken from the 2004 World Values Survey so that a comparison could be done between the seriousness of tax evasion and the seriousness of five other offenses: accepting a bribe, buying stolen goods, claiming government benefits to which you are not entitled, avoiding a fare on public transport, and prostitution (which is legal in New Zealand but not in Australia).

Findings 1: The survey instrument used a ten-point Likert scale, where 1 = never justifiable and 10 = always justifiable. The bribery question had the lowest mean score (1.88), which means it was considered the most serious of the six acts included in the survey, followed by buying stolen goods (2.27), claiming government benefits to which you are not entitled (2.38), avoiding a fare on public transport (2.72), cheating on taxes (2.76), and prostitution (3.34). Almost all of the differences in mean scores were significant at the 1% level.

Findings 2: Data for Australia and New Zealand were taken from the World Values Survey in order to compare the responses from those surveys to those of the survey of students and faculty. The same questions that were asked in the survey of students and faculty were also asked in the World Values Survey, although the methodologies were different. The bribery question had the lowest mean scores for both the Australian and New Zealand data, meaning that it was considered the most serious offense of the acts included.

Azerbaijan, Kazakhstan, Kyrgyzstan, and Uzbekistan (Turkic Republics) (Benk et al., 2016)

Abstract

One might think that bribery is always unethical. Studies by the Organisation for Economic Co-operation and Development discourage the practice, and a number of other studies have viewed bribery in negative terms. However, a closer examination of the issue reveals that the question of whether bribery is ethical or unethical is not so clear-cut in some cases. For example, bribing a prison guard to release a political prisoner who is being held by a corrupt or evil regime might constitute an ethical act. From a utilitarian ethical perspective, bribery would be acceptable in cases where there are more winners than losers.

Another approach for determining ethical versus unethical bribery focuses on whether the recipient is a helping hand or a greedy hand. Where the bribe goes to someone who facilitates commerce by cutting red tape or by performing a service for the bribe payer, some scholars have concluded that the bribe may be ethical.

Those who merely take advantage of someone by abusing their authority have been viewed as acting unethically by soliciting a bribe.

This study examines and compares attitudes on the ethics of bribe taking in Azerbaijan, Kazakhstan, Kyrgyzstan, and Uzbekistan. The latest data from the World Values Survey was used to determine attitudes toward accepting a bribe in the four countries and whether opinions in the four countries were significantly different. The total sample size was 5502. The study found that opposition to bribe taking was strong but that the degree of opposition sometimes depended on demographic variables, such as gender, age, education, income, religiosity, or degree of confidence in the government.

Summary

Data source: World Values Survey. The question asked was whether taking a bribe in the course of business was justifiable.

Overall – Opposition to bribe taking was strong in all four countries, although opposition was stronger in some countries than others. Respondents in the Azerbaijan sample were most strongly opposed to bribe taking, followed by the respondents in Uzbekistan, Kyrgyzstan, and Kazakhstan.

Age – The Azeri sample had the lowest mean scores for all age groups (18–29, 30–49, and 50+), indicating the strongest opposition to bribe taking. The Kazakhstan group tended to have the least opposition to bribe taking. Age was not a significant variable for the Kyrgyzstan sample. For the other three countries, the oldest group (50+) tended to be significantly more opposed to bribe taking than the middle group (30–49). In all four cases, the difference in mean scores between the youngest and oldest groups was not significant, which was somewhat unusual since several other studies have found that opposition to bribe taking was stronger in the oldest age group and weakest in the youngest age group. If one combines the data for all four countries, the difference in mean scores between the 18–29 and 30–49 groups is not significant ($p = 0.740$), while the difference in mean scores between the 18–29 and 50+ groups is significant ($p = 0.040$), and the difference in mean scores between the 30–49 and 50+ group is also significant ($p = 0.003$).

Education – Several different patterns emerged. In the case of Azerbaijan, the more education a person had, the stronger was the opposition to bribe taking. For the other three countries (Kazakhstan, Kyrgyzstan, and Uzbekistan), the pattern was the opposite; the more education a person had, the less opposition there was to bribe taking. However, comparisons in mean scores indicated that none of the differences were significant. In other words, education was not a significant demographic variable.

Gender – Differences in mean scores comparing male and female views were not significant in all cases.

Income level – The categories were (1) lower, (2) middle, and (3) upper. A comparison of mean scores within a country reveals three different patterns. For the Azerbaijan sample, the middle group was slightly more opposed to bribe taking than were the other two groups. Opposition to bribe taking decreased as the income level increased for the Kazak and Kyrg samples. Opposition increased as income

level increased for the Uzbek sample. None of the differences in mean scores between the lower- and middle-income groups were significant. Some differences in mean scores were significant at the 10% level for the middle- vs. upper-income levels.

Religiosity – The categories were (1) a religious person, (2) not a religious person, and (3) an atheist. A comparison of mean scores for each category reveals that three different patterns emerge. The pattern is linear in the case of Azerbaijan. The less religious a person is, the stronger is the opposition to bribe taking. One may reach a similar conclusion for Kazakhstan, although the changes in mean scores are not completely linear. For Kyrgyzstan, the middle group (not a religious person) is the least opposed, while the third group (atheist) is the most opposed. For Uzbekistan, the result is just the opposite. The middle group (not a religious person) is most strongly opposed, while the third group (atheist) is least opposed. The differences in mean scores between the religious and not religious persons were generally significant. None of the differences in mean scores between the religious and atheist persons were significant. The difference in mean scores between the not religious and atheist groups was significant only for Kyrgyzstan.

Bosnia and Herzegovina (Mamuti et al., 2019a)

Summary

Data source: A survey instrument listing 50 crimes was distributed to 275 individuals in Bosnia and Herzegovina. The individuals were selected randomly and were from all walks of life.

Although the focus of the study was on tax evasion, the survey instrument included questions on four kinds of bribery. Participants were asked to select a number from 1 (not serious) to 100 (extremely serious) to indicate their view on the seriousness of 50 acts. The results were then ranked in terms of seriousness, based on mean score, from most serious to least serious.

The ranking and mean scores for the bribery acts and some other acts are listed below for comparison purposes.

Rank	Offense	Mean
27	Avoiding a fare on a bus (that is owned by a private company)	80.03
28	Offering to pay a bribe	79.92
29	Helping a client cheat on taxes	78.72
30	Shoplifting	77.22
31	Paying a bribe when pressured to do so	76.06
32	Driving over the speed limit	75.42
33	Soliciting a bribe	74.02
34	Paying cash to avoid paying sales tax (value-added tax)	73.66
35	Accepting an unsolicited bribe	72.55
36	Accounting fraud	71.42

The most serious of the four kinds of bribery was offering to pay a bribe, which was slightly more serious than helping a client cheat on taxes and slightly less serious than avoiding a fare on a bus that is privately owned.

The second most serious form of bribery was paying a bribe when pressured to do so, which was marginally more serious than driving over the speed limit and marginally less serious than shoplifting.

The third most serious form of bribery was soliciting a bribe, which was marginally more serious than paying cash to avoid sales or value-added tax and marginally less serious than driving over the speed limit.

The least serious form of bribery was accepting an unsolicited bribe, which was marginally more serious than accounting fraud and marginally less serious than paying cash to evade sales or value-added tax.

Brazil (McGee, 2014a)

Abstract

This chapter summarizes the theoretical and empirical literature on attitudes toward bribery and then proceeds to examine the opinions of 1483 Brazilians on the issue, using the data from the most recent World Values Survey. The study finds that although Brazilians are strongly opposed to bribe taking in general, their opposition is less than absolute in many cases. An examination of some demographic variables highlights some of these cases.

Summary

Data source: Wave 5 of the World Values Survey. The question asked was whether taking a bribe in the course of business was justifiable.

Overall – Opposition to bribe taking was strong but not absolute. Seventy-two percent (72%) believed bribe taking could never be justified, while 28% believed it could be justified in some cases.

Age – Older people were significantly more opposed to bribe taking than were younger people.

Confidence in the government – Those who had *quite a lot* of confidence in the government were more opposed to bribery than were those in the *not very much* category, but only at the 10% level. Differences in other mean scores were not significant.

Education – The more education an individual had, the stronger the opposition was to bribe taking.

Employment status – The only significant difference in mean scores was the comparison between housewives and full-time employees. In that case, housewives were significantly less opposed to bribe taking, but only at the 10% level. The other categories were all equally opposed to bribe taking (full-timers, part-timers, self-employed, retired, unemployed, students).

Ethnicity – Whites were significantly more opposed to bribe taking than were either of the other two groups (blacks and half-breeds). Blacks and half-breeds were equally opposed to bribe taking.

Gender – The difference in mean scores between males and females was not significant. In other words, males and females had the same opinion about the acceptability of taking a bribe.

Happiness – This was not a significant demographic variable.

Health – Those in poor health had the strongest opposition to bribe taking; those in the good health category had the least opposition to bribe taking. However, the difference in their mean scores was significant only at the 10% level.

Longitudinal – Opposition to bribe taking has declined significantly over time.

Marital status – Widows were most strongly opposed to bribe taking, followed by separated, married, divorced, living together, and never married. This finding was similar to the findings of several studies cited in the chapter.

Political party affiliation – The differences between political parties were significant. The Workers' Party (PT), Brazilian Progressive Party (PPB), and Liberal Front (PFL) all had mean scores of 1.5 and were most strongly opposed to bribe taking. The Brazilian Labor Party (PTB) was least opposed to bribe taking and had a mean score of 2.2.

Region – Attitude toward bribe taking differed significantly by region.

Religion – Protestants were generally less opposed to bribe taking than were the other religions (Spiritistas, Evangelicals, and Catholics). The difference in mean scores between Protestants and Spiritistas was significant at the 5% level. Differences in mean scores between Protestants and the other two religions were significant at the 10% level.

Religiosity – Religious people were significantly more opposed to bribe taking than were either of the other two groups (not religious and atheist). The other two groups were equally opposed to bribe taking.

Size of town – This was not a significant demographic variable.

Social class – Those in the upper class were significantly less opposed to bribe taking than were members of the other four classes (upper middle class, lower middle class, working class, lower class). The other four classes were equally opposed to bribe taking.

Brazil, China, Germany, and the USA (Hernandez & McGee, 2012a, b, 2014a)

Abstract

This study presents the results of an empirical study of attitudes toward bribe taking in the largest economies on four continents: the USA, Brazil, Germany, and China. The authors use the Human Beliefs and Values Survey data to examine several demographic variables, including gender, age, ethnicity, religion, education, occupation, social class, and confidence in the government, to determine whether these variables make a difference. Country comparisons are also conducted. The study found that women, older people, whites, Protestants, married, widowed, and retired people were most opposed to bribery. People who worked for the government, those in the upper middle class, or those who lived in small towns were more opposed to bribery than were other groups. Happy people and those who had the

most confidence in the police and the justice system were more opposed to bribery than other groups. Those with the most education and those with the least education were the two groups most strongly opposed to bribery. Variables that were not significant included confidence in the government, position on the left-right political spectrum, religiosity, income level, and health.

Summary

Data source: World Values Survey. The question asked was whether taking a bribe in the course of business was justifiable.

Overall – Although all four countries showed significant opposition to bribe taking, the Brazilians were significantly less opposed to bribe taking than were the other three countries. The mean scores for the other three countries – China, Germany, and the United States – were not significantly different.

Age – The relationship between age and the extent of opposition to bribe taking was linear. The older the age was, the stronger was the opposition. Differences in all mean score comparisons were significant. The three age groups were 15–29, 30–49, and 50+.

Confidence in the government – None of the mean score comparisons in this category showed significant differences.

Confidence in the justice system – Those who had the most confidence in the justice system were more opposed to bribe taking than were those with no confidence at all ($p = 0.001$).

Confidence in the police – The two groups that had the most confidence in the police were the two groups most strongly opposed to bribe taking.

Education – The most educated and least educated groups showed the strongest opposition to bribe taking. Thus, the relationship between education level and the extent of opposition to bribe taking was curvilinear.

Employment status – The retired group had the strongest opposition to bribe taking, followed by the self-employed, full-time and part-time workers, housewives, students, and the unemployed.

Ethnicity – Whites showed the strongest opposition to bribe taking. Opposition declined in this order: East Asians, Hispanics, half-breed blacks/whites, and blacks.

Gender – Women were significantly more opposed to bribe taking overall.

Happiness – The groups that were very happy and quite happy had the strongest opposition to bribe taking; those that were not at all happy had the least opposition to bribe taking.

Health – None of the mean score comparisons in this category showed significant differences.

Importance of religion in life – Those at both ends of the spectrum had the strongest opposition to bribe taking; those in the middle groups had weaker opposition.

Income level – None of the mean score comparisons in this category showed significant differences.

Left-right political spectrum – None of the mean score comparisons in this category showed significant differences.

Marital status – The widowed and married groups showed the strongest opposition to bribe taking, followed by the separated, divorced, living together as married, and single/never married groups.

Occupation – Government sector workers were the most opposed to bribe taking, followed by self-employed people, those who worked at private nonprofit organizations, and those who worked at private companies.

Religion – Protestants and Spiritistas had the strongest opposition to bribe taking, followed by Evangelicals, Muslims, Roman Catholics, and Buddhists.

Religious person – None of the mean score comparisons in this category showed significant differences.

Size of town – Those in the three smallest size towns had the strongest opposition to bribe taking. People who lived in larger towns showed less opposition generally. Those who lived in towns with populations between 10 and 20,000 were least opposed to bribe taking. Thus, the relationship between the size of town and the extent of opposition to bribe taking was not quite linear.

Social class – The upper-middle-class group showed the strongest opposition to bribe taking, followed by the lower middle class, working class, lower class, and upper class.

Canada, Mexico, and the USA (North America) (Hernandez & McGee, 2012e, 2013b)

Abstract

This study compares the views on bribe taking of sample populations in the USA, Canada, and Mexico. More than a dozen demographic variables are also examined to determine whether differences exist between or among subgroups. The survey found that most demographic variables showed significant differences in mean scores. Data used for the surveys came from the World Values Surveys.

Summary

Data source: World Values Survey. The question asked was whether taking a bribe in the course of business was justifiable.

Overall – Canadians were slightly more opposed to bribery than were Americans. Mexicans were far less opposed to bribery than were either of the other two countries. A supermajority in each country believed that accepting a bribe in the course of one's duties was never justifiable.

Age – The oldest age group was most opposed to bribery, while the youngest age group was least opposed.

Confidence in the government – The two middle groups showed the strongest opposition to bribery, while the two polar positions showed the least opposition.

Confidence in the police – Opposition toward bribe taking dissipated as confidence in the police declined.

Education level – The trend tends to be that those with the highest level of education were most strongly opposed to bribery.

Employment status – Retired people tended to be most opposed to bribery, followed by full-time and part-time employees. Housewives and the unemployed were least opposed to bribery.

Ethnicity – Blacks and whites were most opposed, followed by East Asians and Hispanics. Colored people were least opposed.

Gender – Differences in mean scores were not significant.

Happiness – Those who were not very happy were significantly less opposed to bribe taking than were other groups.

Health – Those in very good or good health were most opposed to bribe taking, while those in fair health were least opposed.

Importance of religion in life – The group most opposed to bribery was the group where religion was not at all important. The other three categories had identical mean scores.

Income level – Those in the highest income category were most opposed to bribery. Those in the lowest income category were least opposed.

Institution of occupation – Those who worked at public and private institutions were equally opposed to bribery. Those who worked for nonprofit institutions were only slightly less opposed to bribery. Self-employed individuals were significantly least opposed.

Left-right political spectrum – Those in the center tended to be somewhat more opposed to bribery than the other two groups. Those on the right tended to be least opposed to bribery.

Marital status – Divorced individuals were most opposed to bribery, followed closely by married and widowed individuals. Those who were never married or living together as married were least opposed.

Religion – Muslims and Orthodox Christians were most opposed to bribery, while Jehovah's Witnesses and Evangelical Christians were least opposed.

Religiosity – Differences in mean scores were not significant.

Size of town – Mean scores did not differ much, with the exception of people who lived in towns with a population of 2000–5000. This group was significantly less opposed to bribe taking.

Social class – The upper middle class was most opposed to bribery; the upper class was least opposed.

China, Hong Kong, and Taiwan (McGee, 2014b)

Summary

Data source: World Values Survey. The question asked was whether taking a bribe in the course of business was justifiable.

Overall – On a scale of 1 to 10 where 1 = never justifiable and 10 = always justifiable, the mean scores were 1.5 for Taiwan, 1.7 for the People's Republic of China, and 1.8 for Hong Kong. Thus, opposition to bribe taking was strong in all cases. However, the differences in mean scores were all significant – 10% for the PRC v.

Hong Kong comparison and 5% for all other comparisons. Comparing the never justifiable to sometimes justifiable statistics yields the following ratios:

$$\text{PRC } 63.5/36.5 = 1.74$$

$$\text{Taiwan } 76.5/23.5 = 3.26$$

$$\text{Hong Kong } 66.9/33.1 = 2.02$$

Age – Opposition to bribe taking tended to increase with age. In the case of the PRC, none of the differences in mean scores were significant. In the case of Hong Kong and Taiwan, differences in mean scores were highly significant for almost all age comparisons. The three age groups were 15–29, 30–49, and 50+.

Gender – This was not a significant demographic variable.

Marital status – For the PRC marital status comparisons, the married group was significantly more opposed to bribe taking than was the divorced group, but only at the 10% level. All other mean score comparisons were not significant. For Taiwan, the widow group showed the strongest opposition to bribe taking, followed by the married, single, and divorced groups. The mean score comparisons for the married v. widow group and the divorced v. single group found no significant differences. All other group comparisons showed significant differences. For the Hong Kong sample, the divorced group had the strongest opposition to bribe taking, followed by the widowed, married, and single groups. The only mean score comparison that did not find significant differences was the divorced v. widow comparison. All other differences in mean scores were significant at the 5% level.

China and South Korea (McGee et al., 2016, 2017)

Abstract

One might think that bribery is always unethical. Studies by the Organisation for Economic Co-operation and Development discourage the practice, and a number of other studies have viewed bribery in negative terms. However, a closer examination of the issue reveals that the question of whether bribery is ethical or unethical is not so clear-cut in some cases. For example, bribing a prison guard to release a political prisoner who is being held by a corrupt or evil regime might constitute an ethical act. From a utilitarian ethical perspective, bribery would be acceptable in cases where there are more winners than losers. Another approach for determining ethical versus unethical bribery focuses on whether the recipient is a helping hand or a greedy hand. Where the bribe goes to someone who facilitates commerce by cutting red tape or by performing a service for the bribe payer, some scholars have concluded that the bribe may be ethical. Those who merely take advantage of someone by abusing their authority have been viewed as acting unethically by soliciting a bribe. This study examines and compares attitudes on the ethics of bribe taking in China and South Korea. The latest data from the World Values Survey were used to determine attitudes toward accepting a bribe in the two countries and whether opinions in the two countries were significantly different. The sample sizes were 1907 for China and 1195 for South Korea. The study found that opposition to bribe taking was strong but that the degree of opposition sometimes depended on demographic variables, such as gender, age, and social class.

Summary

Data source: World Values Survey. The question asked was whether taking a bribe in the course of business was justifiable.

Overall – Although both countries were strongly opposed to bribe taking, the South Koreans were significantly more firmly opposed than were the Chinese ($p < 0.0001$). In the Chinese sample, 62.2% believed that taking a bribe could never be justified; in the Korean sample, it was 74.3%.

Age – In the Chinese sample, the 50+ age group was significantly more opposed to bribery than the 30–49 age sample, but only at the 10% level. In other cases, the differences in mean scores were not significant. In the South Korean sample, the oldest age group (50+) was significantly more opposed to bribery than were either of the other two age groups (up to 29, and 30–49).

Gender – Women were significantly more opposed to bribe taking than were men in both countries. South Korean men were significantly more opposed to bribe taking than were Chinese men, and South Korean women were significantly more opposed to bribe taking than were Chinese women.

Social class – All of the social class mean score differences for the Chinese sample were insignificant, as were most of the differences for the South Korean sample. However, the upper middle class was significantly less opposed to bribery than was the lower middle class and was slightly less opposed to bribery than the working class ($p = 0.0836$).

Confidence in Government (Benk et al., 2017)

Abstract

In this study, we try to classify the countries by the levels of confidence in the government and attitudes toward accepting bribery by using the data of the sixth wave (2010–2014) of the World Values Survey (WVS). We are also interested in which demographic, attitudinal, and religiosity variables affect each class of countries. For these purposes, cluster analysis, linear regression analysis, and ordered logistic regression analysis were used. The study found that countries could be grouped into two clusters, which had varying levels of opposition to bribe taking and confidence in the government. Another finding was that certain demographic, attitudinal, and religiosity variables that were significant in one cluster might not be significant in another cluster.

Summary

Data source: World Values Survey. The question asked was whether taking a bribe in the course of business was justifiable. The following 18 variables were examined: age, attendance at religious services, belief in God, confidence in the government, education level, gender, government responsibility, importance of democracy, importance of God, importance of religion, income level, life satisfaction, marital status, ownership of a business, political scale (left-right political spectrum), pride of nationality, social class, and whether a person was religious.

Two conflicting relationships were found between view of bribery and level of confidence in the government.

Cluster 1: People who lived in either rich or poor countries tended to have a low opinion of both government and bribery. Some of the countries included in this group were Australia, Germany, South Korea, the United States, Armenia, Pakistan, and Yemen.

For this group, those who tended to think that bribery was never justified included the elderly, females, individuals with higher education, those in higher social classes, those with a higher score in life satisfaction, those who placed more importance on democracy, those with higher pride in nationality, those who had a stronger belief in God, those who believed in God, and religious people.

Characteristics associated with those who were less opposed to bribery included married individuals, those who had higher income, those on the right side of the political spectrum, those who encouraged an increase in the private ownership of business and industry, those who had higher scores on government responsibility, those with a higher level of confidence in the government, those who attended religious services regularly, and those who placed importance on religion.

There was a positive correlation between the level of confidence in the government and the following variables: the elderly, those having high incomes, those in a higher social class, those who had higher scores for life satisfaction and happiness, those on the right side of the political spectrum, those who had higher scores for the importance of democracy and pride of nationality, and those who believed that private ownership of business and industry should be increased those who attended religious services frequently and those who placed high importance on religion. The only two variables where there was a negative correlation between the acceptability of bribery and confidence in the government were females and those for whom God was important in their life.

Cluster 2: People who lived in transition and developing countries tended to find bribery more acceptable, and they also had a higher level of confidence in the government. Some of the countries in the developing or transition category included Algeria, Ecuador, Ghana, Malaysia, Mexico, Belarus, Kazakhstan, Kyrgyzstan, and Russia. Hong Kong, Singapore, and Sweden were also included in this cluster, although they are not considered to be either developing or transition countries.

For this group, those who believed that bribery was never justified included the elderly, females, those who gave higher scores for the importance of democracy, those who gave higher scores for national pride, the well-educated, and religious people.

Characteristics associated with those who were less opposed to bribery included those in a higher social class, those who believed that private ownership of business and industry should be increased, those on the right side of the political spectrum, those who had higher scores on government responsibility, those who prayed frequently, and those who gave high scores to the importance of religion.

There was a positive correlation between the level of confidence in the government and the following variables: married individuals, those on the right side of the political spectrum, those who had higher scores for pride of nationality and the

importance of democracy, those who believed in God, those who were happy, and those who expressed the importance of God and religion.

Variables that were negatively associated with confidence in the government included females, those who gave high scores for praying, and those who believed that private ownership of business and industry should be increased.

Egypt (Hernandez & McGee, 2012f, 2013c)

Abstract

This paper presents the results of an empirical study of attitudes toward bribe taking in Egypt. The authors use the Human Beliefs and Values Survey data to examine several demographic variables to determine whether demographics make a difference. The total sample size was over 3000. The study found that some demographic variables do make a difference. Men were significantly more opposed to bribe taking than were women; those in the oldest age category were somewhat more opposed to bribe taking than were individuals in the other two categories; religious people were significantly more opposed to bribe taking than were nonreligious people; retired and fully employed people were most opposed, while the unemployed and students were least opposed; those in the lowest income category were somewhat more opposed than were people in the middle and upper-income groups; those who live in large cities were more opposed, while those who live in small towns were least opposed, although the relationship was not entirely linear. Variables where no significant difference was found included the importance of religion in life, religion, marital status, education level, whether the individual was employed in the private or public sector, social class, happiness, health, and position on the left-right political spectrum.

Summary

Data source: World Values Survey. The question asked was whether taking a bribe in the course of business was justifiable.

Age – Those in the oldest age group were somewhat more opposed to bribe taking (10% significance).

Education level – This was not a significant variable.

Employment status – Retired and those who were employed full-time were significantly more opposed to bribe taking. Students and the unemployed were least opposed.

Happiness – This was not a significant variable.

Health – This was not a significant variable.

Gender – Men were significantly more opposed to bribe taking.

Income level – Those in the lower income category were somewhat more opposed to bribe taking than were individuals in the middle- and upper-income groups (10% significance).

Importance of religion in life – This was not a significant variable.

Institution of occupation (private v. public sector) – This was not a significant variable.

Marital status – This was not a significant variable.

Place on the left-right political spectrum – This was not a significant variable.

Religion – This was not a significant variable for either Muslims or Christians.

Religious person – Religious people were significantly more opposed to bribe taking than were nonreligious people.

Size of town – Those who lived in large cities were more opposed to bribe taking than were those who lived in small towns. The relationship between the size of town and the extent of opposition to bribery was not completely linear.

Social class – This was not a significant variable.

Egypt, Indonesia, Iran, and Iraq (Four Muslim Countries) (Hernandez & McGee, 2012g, 2014e)

Abstract

This study examined attitudes toward bribe taking in four Muslim countries: Indonesia, Egypt, Iran, and Iraq. Eighteen demographic variables were also examined (gender, age, marital status, etc.), and it was found that most mean scores between groups were significant.

Summary

Data source: World Values Survey. The question asked was whether taking a bribe in the course of business was justifiable.

Overall – All countries were strongly opposed to bribery. However, some were more opposed than others. Iraq was most strongly opposed. Indonesia and Egypt were tied for second place, with Iran showing the least opposition to bribery.

Age – The older the people are, the stronger is their opposition to bribe taking.

Confidence in the government – Those who had a great deal of confidence in the government tended to have the strongest opposition to bribery, whereas those with not very much confidence in the government had the least opposition to bribery. The relationship was not totally linear, however, because those who had no confidence at all in the government were somewhat more strongly opposed to bribery than were those who fell into the not very much category.

Confidence in the justice system – Three of the four categories had identical means, whereas the category of none at all had the highest mean score, indicating the least amount of confidence. However, the differences in mean scores were not significant.

Confidence in the police – Three of the four categories had identical mean scores for this variable. Those who placed no confidence at all in the police tended to be least opposed to bribery. However, the differences in mean scores were not significant.

Education level – There seems to be no clear pattern. Those with no formal education and those with a university education are tied for being most opposed to bribery, which might make the relationship appear to be curvilinear. However, the other rankings do not support this conclusion.

Employment status – Full-time employees, retired, and others were most strongly opposed to bribery. Those who were unemployed were least opposed. Part-timers and the self-employed were only slightly less opposed.

Ethnicity – Central Asian (Arabic) participants were most opposed to bribery, followed by Javanese and Kurd/Esid respondents. Those least opposed were three Iranian ethnic groups.

Gender – In the aggregate, men and women were equally opposed to bribe taking. Iraqi males were most opposed to bribery, followed by Iraqi females. Iranian males and females were least opposed to bribery.

Happiness – Those who were not at all happy were most strongly opposed to bribery, while those who were very happy were least opposed.

Health – Those in poor health tended to be most opposed to bribery, whereas those in the other three categories tended to be equally and less opposed to bribery. However, the differences in mean scores were not significant.

Importance of religion – Those for whom religion is most important were more opposed to bribery than those who do not view religion as important.

Income level – Those in the low- and middle-income categories had identical mean scores, while those in the high-income group had the highest mean score, indicating the least opposition to bribery.

Institution of occupation – Those who worked at public institutions tended to be most opposed to bribery, while those at private nonprofit institutions tended to be least opposed.

Left-right political spectrum – Those on the right and those on the left had identical mean scores and were most opposed to bribery, whereas those in the center were least opposed. Thus, the distribution is curvilinear.

Marital status – Widows were most opposed to bribery, followed by those living together as married and divorced, married, single/never married, and separated.

Religiosity – Those who were not religious were significantly less opposed to bribery than were those in the other two groups.

Size of town – From the distribution, it was difficult to conclude that the relationship was linear because the results were scattered, although one might say that those who lived in larger cities tended to be less opposed to bribery than were other groups.

Social class – Those in the working class were most opposed to bribery, while those in the upper class were least opposed. The relationship was mostly linear.

England (James et al., 2019)

Abstract

Purpose – Numerous studies have been done on various aspects of tax evasion in recent years. Some studies focus on compliance, while others examine more esoteric topics, such as optimum tax evasion. A third group of studies discusses theoretical issues, such as when tax evasion can be justified on moral grounds. A few studies have addressed the relative seriousness of tax evasion compared to other infractions. The purpose of this paper is in the latter category.

Design/methodology/approach – Wave 6 of the World Values Surveys (2010–2014) asked hundreds of questions to participants in 57 countries. One of those questions asked whether it was justifiable to evade taxes if one had the opportunity to do so. Another question asked whether it was justifiable to pay cash to avoid paying taxes. It also asked questions about other ethical issues, such as bribery, avoiding a fare on public transport, claiming government benefits, and buying stolen goods. The present study included those questions in a survey that was distributed to 485 students and faculty members at the University of Exeter in England to determine the relative seriousness of each act. They were asked to select a number from 1 (never justifiable) to 10 (always justifiable) to show the extent of their agreement or disagreement with the commission of the six acts. The goal was to determine how serious tax evasion was compared to other acts that might be considered unethical. One-sample t-test and one-way analysis of variance (ANOVA) methods were used for the data analysis.

Findings – The results of the study show that the act considered least serious was paying cash for services to avoid tax, followed, in order of seriousness, by avoiding a fare on public transport, cheating on taxes if you have a chance, buying stolen goods, claiming benefits without entitlement, and, with least justification, accepting a bribe in the course of one's duty. Some interesting results emerged by examining the responses of different groups. Like other studies, the results indicate that older groups tend to have a higher respect for the law than younger ones. This was true for the cheating on taxes possibility, but the 30–49 years age group was more opposed than the other two groups to paying cash for services to avoid taxes. In terms of gender, females were significantly more opposed than males to cheating on taxes if you have a chance. The respondents who are married were more opposed to the six acts, including, of course, the two tax ones, than nonmarried persons. There was also evidence that a higher level of education makes a difference in individuals' opinions.

Originality/value – This is an important study in relation to England. It is the first study to do so. The relative seriousness of tax evasion is compared to other offenses. Mean scores are used to rank the various offenses in terms of relative seriousness. Various demographics are also examined to see whether some groups view tax evasion as more serious than other groups. Those demographics included gender, age, academic major, education level, and marital status.

Summary

Data source: A survey was distributed to 485 students and faculty at Exeter University in England. The questions on the survey were taken from the World Values Survey.

Six questions from the World Values Survey were included in the England survey. Students were asked to select a number from 1 (never justifiable) to 10 (always justifiable) to reflect their view on the justifiability of each act. One of the acts was accepting a bribe in the course of one's duties.

Overall – Accepting a bribe in the course of one’s duties was found to be the most serious offense. Below are the rankings and mean scores for each of the six offenses:

1. Accepting a bribe in the course of duties (1.61)
2. Claiming government benefits to which you are not entitled (1.78)
3. Buying stolen goods (2.10)
4. Cheating on taxes if you have a chance (2.44)
5. Avoiding a fare on public transport (3.48)
6. Paying cash for services to avoid taxes (3.78)

Academic major – The sample size was large enough to be analyzed for six academic majors. The mean scores for each group for the bribery question were 1.86 (business and economics), 1.57 (engineering), 1.56 (humanities), 1.37 (medical sciences), 1.85 (environment), and 1.26 (social sciences). *P* values for the bribery question were not computed.

Age – Means for the three age groups were 1.74 (18–29), 1.30 (30–49), and 3.27 (50+). Differences in mean scores between the 18–29 age group and each of the other two age groups were significant. Thus, bribery was significantly less serious for the youngest age group compared to the middle-aged group and was significantly more serious for the youngest age group compared to the oldest age group. This finding is different than the findings of most other studies. Most other studies of both bribery and tax evasion found that the approval of bribery and tax evasion tends to decline with age.

Gender – Male (1.65) and female (1.56) mean scores for the bribery question were not significantly different.

Education level – The mean scores for student status for the bribery question were 1.78 (undergraduate students), 1.36 (graduate students), 1.36 (master’s students), and 1.10 (PhD students). The only difference in the mean score that was significant was the one comparing master’s and undergraduate students, and that comparison was only significant at the 10% level ($p = 0.067$). Thus, all groups had basically the same opinion regarding bribe taking, although undergraduate students were somewhat less opposed to bribe taking than were master’s students.

Marital status – Means for marital status were 1.39 for married and 3.89 for not married. Thus, taking a bribe in the course of one’s duties was significantly more serious for the married group ($p = 0.006$).

Ethiopia, Ghana, Rwanda, and South Africa (African Countries) (Hernandez & McGee, 2012h, 2014f)

Abstract

This paper examines ethical opinions on bribe taking in four African countries: South Africa, Ghana, Ethiopia, and Rwanda. Nineteen demographic variables (gender, age, marital status, etc.) are also examined. Although all countries expressed a strong opposition to bribe taking, opposition was stronger in some countries than others. Most of the demographic variables proved to be significant.

Summary

Data source: World Values Survey. The question asked was whether taking a bribe in the course of business was justifiable.

Overall – Ethiopia was significantly more opposed to bribe taking than were any of the other countries in the study; Rwanda was significantly more opposed to bribe taking than were South Africa or Ghana. Those in South Africa and Ghana were equally opposed to bribe taking and were significantly less opposed than respondents in the other two countries.

Age – Differences in age were not significant.

Confidence in the government – Those who place no confidence in the government are most opposed to bribe taking, while those with a great deal of confidence in the government are least opposed to bribe taking.

Confidence in the justice system – The relationship between mean score and extent of confidence in the justice system was mostly linear. Those who had no confidence at all in the justice system were most opposed to bribe taking, while those who placed more confidence in the justice system were less opposed to bribe taking.

Confidence in the police – The relationship between extent of confidence and mean score is linear. Those who had no confidence at all in the police were most opposed to bribe taking, while those who had a great deal of confidence in the police were least opposed to bribe taking.

Education level – Those with university degrees were most strongly opposed to bribe taking. Those with incomplete secondary education were least opposed. However, the relationship between level of education and attitude toward bribe taking was not linear.

Employment status – Housewives were most opposed to bribe taking. Self-employed and retired people were tied for second place. Full-time employees, students, and the unemployed were in the next group. Part-time employees were least opposed to bribe taking.

Ethnicity – The Ethiopian Oromiya group was the most opposed to bribe taking, followed closely by the Ethiopia Amhara group. The black/other black group was least opposed.

Gender – Overall, females were more opposed to bribe taking.

Happiness – Differences were not significant.

Health – Differences were not significant.

Importance of religion – Those who thought religion was very important were most strongly opposed to bribe taking, while those least opposed thought that religion was not at all important in life. However, the relationship was not strictly linear because those who thought religion was not very important were more opposed to bribe taking than were those who thought religion was rather important.

Income level – Those in the middle-income range were more opposed to bribe taking than those in the other two income groups. Those in the highest income group were least opposed.

Institution of occupation – Those who worked in public institutions were most strongly opposed to bribe taking, followed by those in private business. Those who worked for private nonprofit organizations were least opposed.

Left-right political spectrum – The relationship between mean score and position is linear. Those on the left are most opposed to bribe taking, while those on the right are least opposed.

Marital status – Divorced people were most strongly opposed to bribe taking. Married, separated, and widowed were tied for second place, followed by single/never married and living together as married.

Religion – Orthodox Christians were most strongly opposed to bribe taking, followed by Protestants, Pentecostals, Roman Catholics, Evangelicals, and the Independent African Church. Muslims were least opposed.

Religiosity – Those who were not religious were most strongly opposed to bribe taking, followed by those who were religious. Atheists were least opposed to bribe taking.

Size of town – Those who lived in towns of 5000–10,000 population were most opposed to bribe taking, while those who lived in cities of 2000–5000 or 20,000–50,000 were least opposed. Although the mean scores were significantly different, there was no clear pattern.

Social class – Those in the working class were most opposed to bribe taking, while those in the lower class were least opposed. Those in the upper class and upper middle class were in the middle.

France (Hernandez & McGee, 2012i, 2014g)

Abstract

This study examines French views on the ethics of bribe taking. The World Values data from the oldest and most recent wave of surveys were used, which span a generation (1981–2006). Several key demographic variables were also examined for each wave to determine whether there were any significant differences. The study found that there were several significant differences in the demographic variables and also that opposition to bribe taking has increased over time.

Summary

Data source: World Values Survey. The question asked was whether taking a bribe in the course of business was justifiable.

Overall – The French were significantly less averse to bribery in 1981 than they have been since then.

Age – In all three age categories, opposition to bribery increased with age. Also, in all three age categories, opposition to bribery for each age category increased between 1981 and 2006.

Employment status – For the 1981 study, those most opposed to bribery was the “Other” category, which consisted of retired individuals, housewives, students, the unemployed, and others. The Other category could also be labeled as “Not in Workforce.” Part-time workers were least opposed to bribery. For the 2006 study,

part-time workers were most opposed to bribery, while self-employed individuals were least opposed.

Gender – In both 1981 and 2006, men were less opposed to bribery than were women, and in both cases, men and women became more opposed to bribery over time.

Happiness – For the 1981 study, the group most opposed to bribery was the not-at-all-happy group, and those least opposed was the quite happy group. For the 2006 study, the group most opposed to bribery was the very happy group, while the not-very-happy group was least opposed. Over time, the very happy and quite happy groups became more opposed to bribery, whereas the not-very-happy and not-at-all-happy groups became less opposed.

Health – For both years under study, those in poor health were the most opposed to bribery, and those in very good health were least opposed. The relationship between mean score and category were linear for both studies. In both studies, opposition to bribery declined as the health category increased.

Marital Status – In both 1981 and 2006, married individuals were most opposed to bribery, and single individuals were least opposed. A comparison of mean scores for 1981 and 2006 for each category found that all three categories became more opposed to bribery over time.

Religion – None of the differences in mean scores were significant for either of the years under study. The three religious groups included in the study were Roman Catholics, Protestants, and Muslims.

France, Germany, Great Britain, and Italy (Four European Countries) (Hernandez & McGee, [2012j](#), [2012k](#))

Abstract

This study examined attitudes toward the ethics of bribe taking in four European countries: France, Great Britain, Italy, and Germany. Nineteen demographic variables (gender, age, marital status, etc.) were also examined, and most mean scores were found to be significantly different. Although most people thought taking a bribe was unethical, there was some divergence of opinion.

Summary

Data source: World Values Survey. The question asked was whether taking a bribe in the course of business was justifiable.

Overall – Opposition to bribery was strong in all four countries. The Italians showed the strongest opposition to bribery, followed by the British, Germans, and French.

Age – The relationship was linear. Individuals in the oldest age group showed the strongest opposition to bribe taking; those in the youngest age group showed the least opposition to bribe taking.

Confidence in the government – This relationship was basically linear. The groups that placed a lot or a great deal of confidence in the government showed the

strongest opposition to bribe taking, while those who had little or no confidence in the government showed weaker opposition to bribe taking.

Confidence in the justice system – The relationship between confidence in the justice system and degree of opposition to bribe taking was linear. Those who had the most confidence in the justice system showed the strongest opposition to bribe taking, while those who showed no confidence at all in the justice system showed the least opposition to bribe taking.

Confidence in the police – The relationship between strength of opposition to bribe taking and confidence in the police was linear. Those having the greatest deal of confidence in the police showed the strongest opposition to bribe taking, while those who had no confidence at all in the police had the least opposition to bribe taking.

Education level – The group most opposed to bribe taking were those with university degrees. The group showing the least opposition to bribe taking were those with incomplete secondary education. Those in the other groups showed varying degrees of opposition to bribe taking. The relationship between education level and extent of opposition to bribe taking was not quite linear.

Employment status – The group showing the strongest opposition to bribe taking was the retired group. There was a tie for second place between housewives and part-time employees. In fourth place was the self-employed group. Tied for fifth place were full-time employees and the *Other* group. There was a tie for least opposition between students and the unemployed.

Ethnicity – The group having the strongest opposition to bribe taking was the Caucasians, followed by the South Asians (Indians, Hindus, Pakistani, and Bangladeshi), blacks, East Asians (Chinese and Japanese), and Central Asians (Arabs).

Gender – Women were significantly more opposed to bribe taking than were men.

Happiness – The relationship between degree of happiness and extent of opposition to bribe taking was weakly linear. Those in the two happiest groups showed the strongest opposition to bribe taking, while those in the two unhappy groups showed the least opposition to bribe taking, but the differences in mean scores were significant only at the 10% level.

Health – The group showing the strongest opposition to bribe taking was the group in poor health. Those in very good health had the weakest opposition to bribe taking. The other two groups – those in good health or fair health – had identical mean scores.

Institution of occupation – The group most opposed to bribery was the group that worked in public institutions, followed by those who worked in the private sector. The group showing the least degree of opposition to bribe taking was the group that worked in private business.

Importance of religion – The more important religion was in the life of the respondent; the stronger was the opposition to bribe taking.

Income level – The relationship between income level and extent of opposition to bribe taking was linear. The higher was the income level, the stronger was the opposition to bribe taking.

Left-right political spectrum – Position on the left-right political spectrum was not a significant demographic variable.

Marital status – The group most strongly opposed to bribery was widows. The married and separated groups were tied for second place, followed by those who were divorced, the single/never married group, and those who were living together as married.

Religion – The group that showed the strongest opposition to bribery was the *Other* group. The Christian group was least opposed. There was a tie for second place between the Anglicans and the Orthodox Christians. The Evangelicals and Roman Catholics were tied for fifth place. Muslims were in sixth place in terms of opposition to bribe taking. The reason there were several different Christian groups is that the surveys distributed in different countries had different classifications.

Religiosity – The group most opposed to bribe taking was the group that categorized itself as religious. The Atheist group was in second place, followed by the group that was not religious.

Size of town – There was no clear pattern. The second largest and the second smallest categories had identical mean scores (1.6); the largest and smallest towns also had identical mean scores (1.9).

Social class – This was not a significant demographic variable.

Germany and Turkey (Benk & McGee, 2014)

Summary

Data source: A survey was distributed to students and faculty at a university in Turkey and a university in Germany. Participants were asked to select a number from 1 (never justifiable) to 10 (always justifiable) to indicate the extent of their opposition to bribe taking.

Overall – Opposition to bribe taking was strong, although it was found that bribe taking could sometimes be justified. The Turkish group was generally more strongly opposed to bribe taking than was the German group.

Academic major – Turkish business and economics students were significantly more opposed to bribe taking than were German business and economics students.

Age – Turkish students in the 15–29 age category were significantly more opposed to bribe taking than were the German students in the same age group.

Gender – Turkish male students were significantly more opposed to bribe taking than were the German male students. German male and female students were equally opposed to bribe taking. Turkish men and women were equally opposed to bribe taking.

Marital status – Turkish single students were significantly more opposed to bribe taking than were German single students.

Religion – This was not a significant demographic variable.

Student status – Turkish undergraduate students were significantly more opposed to bribe taking than were German undergraduate students.

Kosovo (Mamuti & McGee, 2019)

Summary

Data source: A survey instrument listing 50 crimes was distributed to 269 individuals in Kosovo. The individuals were selected randomly and were from all walks of life.

Although the focus of the study was on tax evasion, the survey instrument included questions on four kinds of bribery. Participants were asked to select a number from 1 (not serious) to 100 (extremely serious) to indicate their view on the seriousness of 50 acts. The results were then ranked in terms of seriousness, based on mean score, from most serious to least serious.

The ranking and mean scores for the bribery acts and some other acts are listed below for comparison purposes.

Rank	Offense	Mean
32	Driving over the speed limit	58.45
33	Soliciting a bribe	58.13
34	Cheating on an exam	57.88
35	Accepting an unsolicited bribe	56.65
36	Paying a bribe when pressured to do so	56.32
37	Offering to pay a bribe	55.23
38	Purchasing a term paper and submitting it as your own	54.25

All four kinds of bribery were clustered closely together in terms of mean score. Soliciting a bribe was considered the most serious form of bribery, which is slightly more serious than cheating on an exam and the other three forms of bribery and slightly less serious than driving over the speed limit.

The other three kinds of bribery were ranked rather closely in terms of mean score. They were slightly more serious than purchasing a term paper and submitting it as your own and slightly less serious than cheating on an exam.

Macedonia (Mamuti et al., 2019b)

Summary

Data source: A survey instrument listing 50 crimes was distributed to 319 people in Macedonia. The individuals were selected randomly and were from all walks of life.

Although the focus of the study was on tax evasion, the survey instrument included questions on four kinds of bribery. Participants were asked to select a number from 1 (not serious) to 100 (extremely serious) to indicate their view on the seriousness of 50 acts. The results were then ranked in terms of seriousness, based on mean score, from most serious to least serious.

The ranking and mean scores for the bribery acts and some other acts are listed below for comparison purposes.

Rank	Offense	Mean
27	Avoiding a fare on a bus (that is owned by a private company)	62.33
28	Offering to pay a bribe	61.39
29	Helping a client cheat on taxes	60.47
32	Speeding – driving over the speed limit	58.64
33	Soliciting a bribe	58.02
34	Cheating on an exam	57.66
35	Accepting an unsolicited bribe	56.35
36	Paying a bribe when pressured to do so	56.24
37	Avoiding a fare on a bus (that is owned by the local government)	55.03

Four of the 50 acts included in the survey were on bribery. The most serious form of bribery was in cases where someone offered to pay a bribe. This act was considered marginally more serious than helping a client cheat on taxes and marginally less serious than avoiding a fare on a bus that is owned by a private company.

The second most serious form of bribery was the case where the individual solicited a bribe. This form of bribery was considered to be marginally more serious than cheating on an exam and marginally less serious than driving over the speed limit.

The other two kinds of bribery – accepting an unsolicited bribe and paying a bribe when pressured to do so – had very similar means. These acts were considered to be slightly more serious than avoiding a fare on a bus that was owned by the local government and slightly less serious than cheating on an exam.

Mexico (McGee et al., 2012)

Summary

Data source: A survey was distributed to 369 students, faculty, and nonstudents in Mexico City. The survey included six questions that were taken from the World Values Survey. Participants were asked to determine the seriousness of the various acts using a ten-point Likert scale, where 1 = never justifiable and 10 = always justifiable.

The goal of the study was to determine the relative seriousness of tax evasion compared to other crimes or acts that are considered to be unethical. One of the other crimes was bribery.

Overall – Of the six acts, accepting a bribe in the course of one's duties ranked third. The rankings and mean scores were as follows:

1. Buying stolen goods (2.35)
2. Prostitution (2.48)
3. Accepting a bribe in the course of one's duties (2.57)
4. Cheating on taxes if you have a chance (2.60)
5. Avoiding a fare on public transport (2.80)
6. Claiming government benefits to which you are not entitled (5.43)

Thus, bribery was considered to be somewhat more serious than tax evasion and somewhat less serious than prostitution.

Academic major – Comparisons of mean scores for the various academic majors found that the differences were not significant. In other words, all groups had the same opinion on the ethics of bribe taking. The groups consisted of accounting majors, other business/economics majors, and engineering majors.

Age – The mean scores for the age demographic were 2.73 (15–29), 2.19 (30–49), and 3.11 (50+). In other words, the 30–49 age group was most strongly opposed to bribe taking, and the 50+ group was least opposed, a result that is different from that found in most other surveys. Most surveys on ethical issues find that people become more strongly opposed to ethical acts as they get older. *P*-value comparisons of mean scores for the 15–29 v. 30–49 group and the 15–29 v. 50+ group found that the differences in mean scores were significant only at the 10% level. The difference in mean scores between the 30–49 v. 50+ group was not significant, probably due to the small sample size of the 50+ group.

Gender – The difference in mean scores for males and females was not significant. In other words, men and women agreed on the seriousness of bribe taking.

Students and faculty – A comparison of mean scores for undergraduate students, graduate students, and faculty found that differences in mean scores were not significant.

Mexico (McGee & Petrides, 2020)

Abstract

This study reports the results of a survey of students in a Mexican university, who were asked to rate the seriousness of 75 crimes on a scale of 1 to 100. Results are reported overall as well as by gender. In 46 of 75 cases, the male and female mean scores were not significantly different. In the other 29 cases, women usually rated particular crimes as more serious than the men in the sample. Buying a pirated CD/DVD was considered to be the least serious crime, overall, while various kinds of murder and rape ranked as the most serious. Some kinds of murder were found to be more serious than others. Women thought that murdering a prostitute would result in a greater loss to society than would murdering a local politician, whereas the male sample valued the losses equally.

Summary

Data source: A survey was distributed to students at a university in Mexico City. They were asked to place a value on the seriousness of 75 crimes by placing a number from 1 to 100 in the appropriate space, where 1 = not serious and 100 = extremely serious. Data on the bribery questions were as follows.

Rank	Offense	Overall mean	Male mean	Female mean	<i>P</i> value
21	Slashing the car tires of someone you don't like	56.6	56.0	56.9	0.883
22	Paying a bribe when pressured to do so	56.9	51.0	60.5	0.187
23	Using a handheld cell phone while driving	57.0	51.9	60.0	0.273
39	Statutory rape (consensual sex between a 24-year-old woman and a 17-year-old boy)	67.0	55.0	74.2	0.016
40	Offering to pay a bribe	67.1	66.4	67.5	0.872
41	Accepting an unsolicited bribe	67.6	64.3	69.6	0.448
42	Soliciting a prostitute	67.7	48.9	78.9	0.0004
50	Stealing a car that is parked	73.5	75.8	72.2	0.474
51	Soliciting a bribe	73.5	72.7	74.1	0.827
52	Insurance fraud (hurricane damage)	73.7	74.0	73.6	0.929

Some other offenses were listed for comparison purposes. Paying a bribe when pressured to do so was slightly less serious than slashing car tires and slightly more serious than using a handheld cell phone while driving. Offering to pay a bribe and accepting an unsolicited bribe were slightly less serious than statutory rape involving a 24-year-old woman and a 17-year-old boy and slightly more serious than soliciting a prostitute. Soliciting a bribe was slightly less serious than stealing a parked car and slightly more serious than committing insurance fraud involving hurricane damage.

For the four bribery offenses, male and female views were not significantly different. For the two sex crimes listed, female views were significantly different from male views. In both cases, females believed the offenses were significantly more serious than did the male respondents.

Religion (McGee et al., 2015)

Abstract

This study presents the results of an empirical study of ethical attitudes toward bribe taking in six religions: Christianity, Islam, Buddhism, the Baha'i faith, Hinduism, and Judaism. The paper begins with a discussion of the theoretical and empirical literature on the subject. The empirical part of the study examines attitudes toward accepting bribes in 57 countries from the perspectives of six religions using the data from Wave 6 (2010–2014) of the World Values Survey. The sample population is more than 52,000. More than a dozen demographic variables were examined. The study found that attitude toward bribe taking does differ by religion.

Summary

Data source: World Values Survey. The question asked was whether taking a bribe in the course of business was justifiable. The World Values Survey used a ten-point Likert scale, where 1 = never justifiable and 10 = always justifiable. However, in the study, a different scale was used, where 0 = justifiable and 1 = never justifiable.

Overall – Several significant differences in mean scores were found. Mean scores were generally low, indicating a strong opposition to bribe taking. Muslims were most opposed to bribe taking, followed by Buddhists, Hindus, Jews, Christians, and Baha'is.

Christians – Those who were significantly more opposed to bribe taking included:

- The elderly
- Females
- The well-educated
- Members of the lower social class
- Those employed in public or government institutions
- Happy people
- Those who had strong support for democracy
- Those on the left side of the political scale
- Those who had stronger beliefs in the importance of God

Those who were significantly less opposed to bribery included:

- Those who had lower scores for government responsibility
- Those who placed less confidence in the government
- Less religious people
- Those with less belief in God
- Those who rarely attend religious services

Muslims – Those who were significantly more opposed to bribe taking included:

- The elderly
- Males
- The well-educated
- Those in a lower social class
- Employed people
- Those employed in the government or public institutions
- Those with high scores for the importance of democracy
- Those on the left side of the political spectrum
- Those with higher scores for the importance of God

Those who were significantly less opposed to bribery included:

- Less religious people
- People who rarely attended religious services

Hindus – Less religious people were significantly less opposed to bribery.

Baha'is – Those who were significantly more opposed to bribe taking included:

- Married people
- Those who had higher scores for the importance of democracy
- Those who had high scores for the importance of God
- Those on the left side of the political spectrum

Those who were significantly less opposed to bribery included those in the lower class.

Buddhists – Those who were significantly more opposed to bribery included:

- The elderly
- Those who had high scores for the importance of democracy

Jews – Those who were significantly more opposed to bribery included:

- Those who had higher scores for the importance of democracy
- Those on the left side of the political scale
- Those in the lower social class
- People who were religious

Turkey (McGee & Benk, 2014)

Abstract

This study presents the results of an empirical study of attitudes toward bribe taking in Turkey. The authors constructed a survey instrument that asked whether accepting a bribe in the course of one's duties was justifiable. Respondents were asked to select a number from 1 (never justifiable) to 10 (always justifiable) to reflect their views on this issue. The sample consisted of 399 business and economics students at a university in Turkey. Results were analyzed overall as well as in terms of gender. The study found that accepting a bribe in the course of one's duties was almost never justifiable. The views of males and females were not significantly different.

Summary

Data source: A survey was distributed to 399 students and faculty at a university in Turkey. Respondents were asked whether they thought accepting a bribe could be justifiable, where 1 = never justifiable and 10 = always justifiable.

Overall – Opposition to bribe taking was strong.

Gender – was not a significant variable.

Turkey (Benk et al., 2018)

Abstract

Purpose – The purpose of this study is to explore the perception of Turkish citizens of the severity of bribery relative to other crimes and violations.

Design/methodology/approach – A questionnaire survey was administered to 545 Turkish people respondents. A five-point Likert scale that measures attitudes and behaviors using answer choices was used to categorize the degree of seriousness of each crime for data analysis.

Findings – The results of the study show that bribery ranked 16th among the 33 offenses surveyed; that is, it lies in the middle in terms of seriousness. The results also indicate that the average person views bribery as not a very serious crime. When compared to violent crimes, bribery is significantly less serious. As for property crimes, bribery is significantly less serious than arson and carjacking, but it is

significantly more serious than damage to public property, shoplifting, and bike theft. When compared to white-collar crimes, bribery is remarkably less serious than embezzlement and appreciably more serious than welfare fraud, insider trading, child labor, minimum wage, and insurance fraud. The results of this study are substantial; the general public does not perceive bribery as a serious crime.

Originality/value – This is an important study in relation to Turkey. This is a pioneer study that indicates the relationship between bribery as a crime and other offenses in Turkey. The results of this study should be useful to policy makers in Turkey and elsewhere. Another important sight of this study is the fact that the results show different correlations with similar studies put through in the other countries. According to the studies, bribery was the least serious crime in Australia and New Zealand; it ranked in the middle in terms of seriousness in Mexico, similar to Turkey; and it was also less serious than the average offense in the USA.

Summary

Methodology – Respondents from the city of Malatya, Turkey, were randomly selected. The sample size was 545.

Findings – Bribery was ranked 16th out of 33 crimes. It was slightly more serious than damaging public property and shoplifting and slightly less serious than tax evasion and accounting fraud. It was not considered to be a serious crime.

United Arab Emirates (Mamuti et al., 2019c)

Summary

Data source: A survey instrument listing 50 crimes was distributed to 230 undergraduate and graduate students in the United Arab Emirates.

Although the focus of the study was on tax evasion, the survey instrument included questions on four kinds of bribery. Participants were asked to select a number from 1 (not serious) to 100 (extremely serious) to indicate their view on the seriousness of 50 acts. The results were then ranked in terms of seriousness, based on mean score, from most serious to least serious.

The ranking and mean scores for the bribery acts and some other acts are listed below for comparison purposes.

Rank	Offense	Mean
20	Driving while intoxicated	91.16
21	Accepting an unsolicited bribe	90.62
22	Driving without a license	89.43
27	Avoiding a fare on a bus (that is owned by a private company)	84.32
28	Offering to pay a bribe	84.02
29	Helping a client cheat on taxes	83.92
30	Shoplifting	83.12
31	Paying a bribe when pressured to do so	82.68
32	Driving over the speed limit	82.44
33	Soliciting a bribe	81.27
34	Paying cash to avoid sales tax (value-added tax)	80.96

All four types of bribery had relatively high mean scores, compared to those in other studies using a similar survey instrument. The most serious form of bribery was accepting an unsolicited bribe, which was slightly more serious than driving without a license and slightly less serious than driving while intoxicated.

The second most serious kind of bribery was offering to pay a bribe, which was marginally more serious than helping a client cheat on taxes and marginally less serious than avoiding a fare on a bus that was privately owned.

The third most serious type of bribery was paying a bribe when pressured to do so, which was marginally more serious than driving over the speed limit and marginally less serious than shoplifting.

The least serious type of bribery was soliciting a bribe, which was marginally more serious than paying cash to avoid sales (value-added) tax and was marginally less serious than driving over the speed limit.

USA (Hernandez & McGee, 2012i, 2013d)

Abstract

This study examined the changing attitudes in the United States on the ethics of accepting a bribe. The study used data gathered as part of the Human Values Surveys for 1981 and 2006 in the United States. The study found that opposition to bribery declined over time. Several demographic variables were also examined. Men and women were equally opposed to bribery in 1982, but by 2006, men became significantly less averse to bribery. People tend to become more opposed to bribery as they get older. Married individuals were less opposed to bribery than were other groups. Those who work part-time were more opposed to bribery than were other groups. In 2006, full-time employees were least opposed to bribery. Happiness was a significant variable, but the relationship between happiness and extent of opposition to bribery was not linear. In 1982, those in poor health were most opposed to bribery; by 2006, they were the least opposed. Protestants were somewhat more opposed to bribery than Catholics.

Summary

Data source: World Values Survey. The question asked was whether taking a bribe in the course of business was justifiable.

Overall – Opposition to bribery has declined over time.

Age – For both waves, the trend is for opposition to bribery to increase with age. Opposition to bribery declined over time for the two youngest age groups. Attitude did not change for the 50+ group.

Employment status – In 1982, part-time workers and those in the “Other” category, which includes retired individuals, housewives, students, and others, were most opposed to bribery, while self-employed individuals were least opposed. In 2006, the group most opposed to bribery was the part-time group. However, this finding must be heavily discounted since the sample size for the part-time group was only four. The group least opposed to bribery in 2006 was the full-time

employee group. A comparison of the 1982 and 2006 data finds that the full-time and other categories became less opposed to bribery over time, while the self-employed group became more opposed.

Gender – Male and female mean scores were identical in 1982; by 2006, both genders became less averse to bribery, but the male sample became less averse than the female sample. Males became significantly less averse to bribery between 1982 and 2006. Males were also significantly less averse to bribery than were females in 2006.

Happiness – In 1982, the not-happy-at-all group was most opposed to bribery; the other groups were equally opposed. In 2006, the not-very-happy group was most opposed; the not-at-all-happy group was least opposed. The relationship among groups was not linear. A comparison of mean scores for the various groups for 1982 and 2006 found that opposition to bribery declined over time.

Health – In 1982, those in poor health were most opposed to bribery, while those in the other three groups were all equally opposed to bribery. In 2006, those in poor health were least opposed to bribery, while those in the other three groups were equally opposed. A comparison of mean scores between waves found that opposition to bribery declined for all categories.

Marital status – For all three categories – single, married, and divorced – opposition to bribery decreased between 1982 and 2006. For both waves, married individuals were more opposed to bribery than were the other two groups, and single individuals were least opposed.

Religion – For both waves, Protestants were somewhat more opposed to bribery. The mean for the Protestant group remained the same for 1982 and 2006, while for the Catholic group, the mean declined slightly, meaning that Catholic opposition to bribery increased somewhat between 1982 and 2006.

USA (McGee et al., 2014)

Abstract

Tax evasion has persistently carried severe penalties, although its intended deterrent effect is highly doubtful. We can safely say that it is based on the widely shared assumption among government officials that tax evasion is among the more serious crimes. In other words, the rationale of the current approach is that the punishment should fit the crime. By taking this into account, this empirical work sets out to expand on previous studies by examining the relative seriousness of 75 crimes and analyzing some demographic variables, including gender, age, marital status, religion, and others, to determine whether tax evasion is as serious a crime as some policy makers believe it to be and to determine whether opinions differ based on demographics. The study finding shows that tax evasion is deemed to be less serious than the average crime. The article concludes that since tax evasion was deemed to be less serious than most other offenses, one might reasonably conclude that the

punishment for tax evasion should be less than the punishment for most other offenses.

Summary

Data source: A survey instrument was distributed to nearly 600 undergraduate and graduate students at a university in South Florida, USA.

Although the focus of the survey was on the ethics of tax evasion, some of the offenses included in the list of 75 offenses were about various types of bribery. The survey asked participants to pick a number from 1 to 100 to indicate the relative seriousness of 75 crimes, where 1 = not serious and 100 = extremely serious. Below are the data pertaining to the bribery offenses. Some other offenses are also listed for comparison purposes.

Rank	Offense	Mean	Std. Dev.	<i>n</i>
21	Hiring illegal immigrants	53.719	32.288	581
22	Paying a bribe when pressured to do so	54.576	30.073	582
23	Offering to pay a bribe	55.681	29.788	576
24	Cheating on an exam	56.610	25.524	592
28	Slashing the car tires of someone you don't like	61.054	25.105	594
29	Soliciting a bribe	61.470	29.355	585
30	Accepting an unsolicited bribe	61.812	29.849	584
31	Cheating on your tax return	63.862	29.097	588

All of the bribery offenses were ranked between 22 and 30 out of the 75 crimes included in the survey, which indicates that they were not very serious, in comparative terms. Also, the mean scores for the bribery offenses ranged from 54.576 to 61.812 on a scale of 1 to 100, which indicates that they are not nearly as serious as several other crimes.

Paying a bribe when pressured to do so and offering to pay a bribe were slightly more serious than hiring illegal immigrants and were slightly less serious than cheating on an exam.

Soliciting a bribe and accepting an unsolicited bribe were slightly more serious than slashing the car tires of someone you do not like and were slightly less serious than cheating on your tax return.

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Robert W. McGee is a professor at the Broadwell College of Business and Economics, Fayetteville State University, USA. He has earned 23 academic degrees, including 13 doctorates from universities in the USA and four European countries. He has published more than 60 books, including several novels, and more than 1000 articles, book chapters, conference papers, and working papers. Various studies have ranked him #1 in the world for both accounting ethics and business ethics scholarship. He is an attorney and CPA (retired), and has worked or lectured in more than 30 countries. He drafted the accounting law for Armenia and Bosnia and reviewed the accounting law for Mozambique. He was in charge of assisting the Finance Ministries of Armenia and Bosnia in converting their countries to International Financial Reporting Standards. He is also a world champion in taekwondo, karate, kung fu, and tai chi (both Yang and Sun styles), and has won more than 900 gold medals.

Chapter 27

The Ethics of Bribery: Summaries of 24 Studies



Robert W. McGee

Introduction

The first part of this chapter contains summaries of the 24 main studies included in the book (McGee & Benk, 2023s). The second part alerts the reader to additional summaries both currently available and planned.

The Studies

Religious Attitudes Toward Bribery: A Comparative Study (McGee et al., 2023g)

CITATION: Robert W. McGee, Serkan Benk and Bahadır Yüzbaşı. (2023). Religious Attitudes toward Bribery: A Comparative Study. In Robert W. McGee and Serkan Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: McGee, R.W., Benk, S. & Yüzbaşı, B. (2023). Religious Attitudes toward Bribery: A Comparative Study. In R. W. McGee and S. Benk (Eds). *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

The present study is part of a much larger study that examines the ethics of bribery and the ethics of tax evasion from a variety of perspectives. In this study, data were taken from the most recent World Values Survey. The main demographic

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variable examined was religion. Overall, nearly 70 percent believed that accepting a bribe could never be justified. Attitudes toward bribery were ranked on the basis of religion. The Jewish respondents were least opposed to accepting a bribe, while the Muslim respondents were most opposed. Religion was a significant demographic variable. Overall, women were slightly more opposed to accepting a bribe. Christian women were significantly more opposed to taking a bribe than were Christian men. Other male-female comparisons of mean scores by religion were not significant.

Methodology

Wave 7, World Values Survey

Sample: 51,000+

Some Key Points

- There are two kinds of bribery: greedy hand bribery and helping hand bribery. Greedy hand bribery involves abuse of power and/or a breach of duty and is always unethical. Helping hand bribery can be ethical according to the rights theory if no one's rights are violated and can be ethical according to the utilitarian theory if there are more winners than losers or if there is a net benefit. However, utilitarian ethics has some structural deficiencies that cannot be overcome.
- Overall – 69.6 percent said accepting a bribe was never justifiable; only 0.7 percent said it was always justifiable. The mean was 1.94 (1 = never justifiable; 10 = always justifiable).
- Rank by religion – The Jewish respondents were least opposed to accepting a bribe; Muslims were most opposed. Religion was a significant demographic variable.
- Gender – 69.9 percent of females thought accepting a bribe was never justifiable; 69.1 percent of males thought accepting a bribe was never justifiable. Christian women were significantly more opposed to bribe taking than were Christian men. Male-female differences in other religions were not significant.

Christian Attitudes Toward Bribery (McGee et al., 2023d)

CITATION: Robert W. McGee, Serkan Benk and Bahadır Yüzbaşı. (2023). Christian Attitudes toward Bribery. In Robert W. McGee and Serkan Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: McGee, R.W., Benk, S. & Yüzbaşı, B. (2023). Christian Attitudes toward Bribery. In R. W. McGee and S. Benk (Eds.) *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

The present study is part of a much larger study that examines the ethics of bribery and the ethics of tax evasion from a variety of perspectives. In this study, data were taken from the most recent World Values Survey. The main demographic

variable examined was religion. This chapter focused on Christian views on the ethics of accepting a bribe. Overall, opposition to taking a bribe was strong. The overall mean score was 1.98, where 1 = never justified and 10 = always justified. All demographic variables tested were significant. Women were significantly more opposed to bribe taking than were men, although the mean scores for both groups were low. Opposition to bribe taking increased with age. In the category of marital status, the least opposition to bribe taking was among the group who were living together as married. The group showing the strongest opposition to bribe taking was the divorced group. The relationship between education level and attitude toward bribe taking was linear. Opposition increased with the level of education. Those at the highest income level showed the least opposition to bribe taking. Those in the low- and middle-income categories showed equal opposition to bribe taking. In the category of employment status, the retired/pensioned group showed the strongest opposition to bribe taking. Those in the upper class were least opposed to bribe taking, while those in the lower middle class and working class showed the strongest opposition. The very happy group had the strongest tolerance to bribe taking (were they happy because they were on the receiving end?), while the quite happy and not-at-all-happy groups had equally strong opposition to bribe taking. The relationship between the degree of happiness and acceptance of bribe taking was not linear; it was curvilinear. Those on the right side of the political spectrum showed the least opposition to bribe taking, while those on the left and center had nearly identical lower mean scores. Those who worked in the private nonprofit sector were the least opposed to bribe taking, while those who worked for government institutions had the strongest opposition. The group that had a great deal of confidence in the government showed the lowest opposition to bribe taking, while the group that had no confidence at all in the government had the strongest opposition.

Methodology

Wave 7, World Values Survey

Sample: 25,000+

Some Key Points

- There are two kinds of bribery: greedy hand bribery and helping hand bribery. Greedy hand bribery involves abuse of power and/or a breach of duty and is always unethical. Helping hand bribery can be ethical according to the rights theory if no one's rights are violated and can be ethical according to the utilitarian theory if there are more winners than losers or if there is a net benefit. However, utilitarian ethics has some structural deficiencies that cannot be overcome.
- Overall – Opposition to bribe taking was strong, as indicated by an overall mean score of just 1.98, where 1 = never justifiable and 10 = always justifiable.
- All demographic variables that were tested were significant.
- Gender – Women were significantly more opposed to bribe taking than were men, although both groups had strong opposition to bribe taking, as indicated by their low mean scores.

- Age – Opposition to bribe taking was strong among all age groups, and opposition increased with age.
- Marital status – Opposition to bribe taking was strong for all groups. Those with the least opposition were the living-together-as-married group. The group showing the strongest opposition was the divorced group.
- Education level – Opposition to bribe taking was strong for all groups and increased as the education level increased. The relationship was linear.
- Income level – Those in the highest income level had the least opposition to bribe taking; those in the low- and medium-income categories were tied in their stronger opposition to bribe taking. All groups showed strong opposition.
- Employment status – Those in the “Other” category were least opposed to bribe taking; the retired/pensioned group showed the strongest opposition to bribe taking.
- Social class – The upper class had the lowest opposition to bribe taking; the lower middle class and working class showed the strongest opposition.
- Happiness – The very happy group had the highest tolerance for bribe taking, while the quite happy and not-at-all-happy groups had equally strong opposition to bribe taking. The relationship between the degree of happiness and acceptance of bribe taking was not linear. It was curvilinear.
- Position on the political spectrum – Those on the right had the least opposition to bribe taking; the left and center groups had mean scores that were nearly identical to each other in their stronger opposition to bribe taking.
- Sector of employment – Those who worked in the private nonprofit sector were the least opposed to bribe taking, while those who worked for governmental institutions had the strongest opposition.
- Confidence in the government – The group that had a great deal of confidence in the government showed the lowest opposition to bribe taking. The group that had no confidence at all in the government showed the strongest opposition to bribe taking.

Muslim Attitudes Toward Bribery (McGee et al., [2023a](#))

CITATION: Robert W. McGee, Serkan Benk and Tamer Budak (2023). Muslim Attitudes toward Bribery. In Robert W. McGee and Serkan Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: McGee, R.W., Benk, S. & Budak, T. (2023). Muslim Attitudes toward Bribery. In R. W. McGee & S. Benk (Eds). *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

The present study is part of a much larger study that examined the ethics of bribery and the ethics of tax evasion from a variety of perspectives. In this study, data were taken from the most recent World Values Survey. This chapter focused on Muslim views on the ethics of accepting a bribe. Overall, opposition to taking a bribe was strong; 69 percent believed that taking a bribe could never be justified.

The youngest age group (16–29) was significantly more open to the idea of taking a bribe than were the three older age groups. Those with a tertiary education were significantly more opposed to bribe taking than were the other groups. Homemakers not otherwise employed had the strongest opposition to bribe taking, while those working part-time tended to have significantly less opposition to bribe taking than several other groups. The upper social class had the least opposition to bribe taking, while the working class showed the strongest opposition. Those in the highest income level had the least opposition to bribe taking (perhaps because a portion of their income was derived from taking bribes?). Those who were quite happy were significantly more opposed to bribe taking than were those in the not-at-all-happy category. Those in the private nonprofit sector were significantly less opposed to bribe taking than those in the government or private business sector. Those who did not have very much confidence in the government were significantly less opposed to bribe taking than were the other three groups. Gender, marital status, and position on the political spectrum were not significant variables.

Methodology

Wave 7, World Values Survey

Sample: 21,000+

Some Key Points

- Overall – 69 percent believe that taking a bribe in the course of business is never acceptable.
- Gender – Differences in male and female views are not significantly different at the 10 percent level.
- Age – The youngest age group (16–29) is significantly more open to the idea of taking a bribe in the normal course of business than are the three older age groups.
- Marital status – This is not a significant variable.
- Education level – This is a significant variable. Those having a tertiary education are significantly more opposed to bribe taking than are the other groups.
- Employment status – This is a significant variable. Homemakers not otherwise employed showed the strongest opposition to bribe taking. Those working part-time (less than 30 hours per week) tended to have significantly less opposition to bribe taking than several other groups.
- Social class – The upper class had the least opposition to bribe taking, while the working class had the strongest opposition. The difference in mean scores was significant.
- Income level – Those in the highest income level were significantly less opposed to bribe taking than were members in the other two income groups.
- Happiness – Those who were quite happy were significantly more opposed to bribe taking than were those in the not-at-all-happy category.
- Left-right political spectrum – The differences in mean scores were not significant.

- Sector of employment – Those in the private nonprofit sector were significantly less opposed to taking bribes than those in the government or private business sector.
 - Confidence in the government – Those who did not have very much confidence in the government were significantly less opposed to bribe taking than were the other three groups.

Atheist Attitudes Toward Bribery (McGee et al., [2023b](#))

CITATION: Robert W. McGee, Serkan Benk and Bahadır Yüzbaşı. (2023). Atheist Attitudes toward Bribery. In Robert W. McGee and Serkan Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: McGee, R.W., Benk, S. & Yüzbaşı, B. (2023). Atheist Attitudes toward Bribery. In R. W. McGee & S. Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

The present study is part of a much larger study that examined the ethics of bribery and the ethics of tax evasion from a variety of perspectives. In this study, data were taken from the most recent World Values Survey. It focuses on Atheist views on the ethics of accepting a bribe. Overall, 64.7 percent of the atheist sample thought that accepting a bribe could never be justified. The relationship between age and the acceptability of taking a bribe was linear. The youngest age group (16–29) was the least opposed, while the oldest age group (50+) showed the strongest opposition. Married people were significantly more opposed to bribe taking than were single people. The unemployed group showed the weakest opposition to bribe taking; the retired/pensioned group showed the strongest opposition. The low-income group was significantly more opposed to bribe taking than was the medium-income group. Those in the not-at-all-happy group showed the weakest opposition to bribe taking, while the very happy group showed the strongest opposition. Those on the left side of the political spectrum were significantly more opposed to bribe taking than were those in the right and center groups. Those who worked in the private nonprofit sector were significantly less opposed to bribe taking than were those in the government and business groups. Those who had a great deal of confidence in the government were significantly more opposed to bribe taking than were those who had either quite a lot of or not very much confidence in the government. Gender, education level, and social class were not significant variables.

Methodology

Wave 7, World Values Survey
Sample: 5900+

Some Key Points

- Overall – 64.7 percent of the sample thought that bribery could never be justified, while only 0.9 percent thought it could always be justified.

- Gender – This was not a significant variable. The difference in male and female mean scores was not significant.
- Age – The relationship between age and justifiability of taking a bribe was linear. The youngest age group (16–29) was the least opposed, while the oldest age group (50+) showed the strongest opposition. The differences in mean scores between groups were often significant.
- Marital status – This was a significant variable. Married people were significantly more opposed to bribe taking than were single people.
- Education level – This was not a significant variable.
- Employment status – The unemployed group showed the weakest opposition to bribe taking; the retired/pensioned group showed the strongest opposition. Differences in mean scores among the eight groups were often significant.
- Social Class – This was not a significant variable.
- Income Level – The low-income group was significantly more opposed to bribe taking than was the medium-income group.
- Happiness – Those in the not-at-all-happy group showed the weakest opposition to bribe taking, while the very happy group showed the strongest opposition. Several mean comparisons showed significant differences.
- Position on the left-right political spectrum – Those on the left were significantly more opposed to bribe taking than were those in the right and center groups.
- Sector of employment – The private nonprofit group was significantly less opposed to bribe taking than were the government and business groups.
- Confidence in the government – This was a significant variable. Those who had a great deal of confidence in the government were significantly more opposed to bribe taking than were those who had either quite a lot of or not very much confidence in the government.

Hindu Attitudes Toward Bribery (McGee et al., 2023e)

CITATION: Robert W. McGee, Serkan Benk and Bahadır Yüzbaşı. (2023). Hindu Attitudes toward Bribery. In Robert W. McGee and Serkan Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: McGee, R.W., Benk, S. & Yüzbaşı, B. (2023). Hindu Attitudes toward Bribery. In R. W. McGee & S. Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

The present study is part of a much larger study that examined the ethics of bribery and the ethics of tax evasion from a variety of perspectives. In this study, data were taken from the most recent World Values Survey. The main demographic variable examined in this chapter was religion. It focuses on Hindu views on the ethics of accepting a bribe. Overall, 61.8 percent believed that accepting a bribe in the course of business was never justifiable, while only 1.6 percent thought it was always justifiable. Marital status was a significant variable. The group least opposed to bribe taking was the separated group, and the group most strongly opposed to

bribe taking was the widowed group. Several other comparisons also had significant differences in mean scores. Members of the upper social class were significantly less opposed to bribe taking than were members of the other classes. Education, gender, age, income level, degree of happiness, position on the political spectrum, confidence in the government, sector of employment, and employment status were not significant variables.

Methodology

Wave 7, World Values Survey

Sample: 376

Some Key Points

- Overall – 61.8 percent believed that accepting a bribe in the course of business was never justifiable, while only 1.6 percent thought it was always justifiable.
- Gender – The difference in male and female mean scores was not significant.
- Age – This was not a significant demographic variable.
- Marital status – This was a significant variable. The group least opposed to bribe taking was the separated group, and the group most strongly opposed to bribe taking was the widowed group. Several other comparisons also had significant differences in mean scores.
- Education level – Although those who completed primary and postsecondary education had the least opposition to bribe taking and the secondary and tertiary graduates had the strongest opposition, the differences in mean scores were not significant at the 10 percent level ($p = 0.102$).
- Employment status – Although students showed the least aversion to bribe taking and the retired/pensioned group showed the highest aversion, the differences in mean scores were not significant.
- Social class – Members of the upper class were significantly less opposed to bribe taking than were members of the other classes.
- Income level – This was not a significant demographic variable.
- Happiness – The degree of happiness was not a significant demographic variable.
- Left-right political spectrum – This was not a significant demographic variable.
- Sector of employment – Although those who worked in the government or public institutions had the least opposition to bribe taking and those who worked in private nonprofit organizations had the strongest opposition, the difference in mean scores was not significant.
- Confidence in the government – This was not a significant demographic variable.

Jewish Attitudes Toward Bribery (McGee et al., 2023f)

CITATION: Robert W. McGee, Serkan Benk and Bahadır Yüzbaşı. (2023). Jewish Attitudes toward Bribery. In Robert W. McGee and Serkan Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: McGee, R.W., Benk, S. & Yüzbaşı, B. (2023). Jewish Attitudes toward Bribery. In R. W. McGee & S. Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Methodology

Wave 7, World Values Survey
Sample: 132

Abstract

The present study is part of a much larger study that examined the ethics of bribery and the ethics of tax evasion from a variety of perspectives. In this study, data were taken from the most recent World Values Survey. More than 62 percent of the Jewish sample believed that taking a bribe could never be justified. Men were significantly more opposed to bribe taking than were women. The youngest age group showed the least opposition to bribe taking, while the oldest age group had the strongest opposition. Marital status, education level, employment status, social class, income level, degree of happiness, position on the political spectrum, sector of employment, and confidence in the government were not significant variables.

Some Key Points

- Overall – 62.1 percent believed that taking a bribe in the course of business was never justifiable, whereas only 2.3 percent thought it was always justifiable.
- Gender – Men were significantly more opposed to bribe taking than were women ($p = 0.006$).
- Age – Those in the youngest age group (16–29) were least opposed to bribe taking, while those in the oldest group (50+) showed the strongest opposition to bribe taking. The difference in mean scores was significant.
- Marital status – Those in the single group had the least opposition to bribe taking, while those in the widowed group had the strongest opposition to bribe taking. However, the difference in mean scores was not significant.
- Education level – Those with secondary or postsecondary education had the least opposition to bribe taking, while those with a tertiary education showed the strongest opposition. However, the difference in mean scores was not significant.
- Employment status – Although students had the least aversion to bribe taking and those in the retired/pensioned group had the strongest opposition, the difference in mean scores was not significant, perhaps due to the small sample size.
- Social class – This was not a significant demographic variable.
- Income level – This was not a significant demographic variable.
- Happiness – This was not a significant demographic variable.
- Left-right political spectrum – This was not a significant demographic variable.
- Sector of employment – Those who worked in the private nonprofit sector showed the least opposition to bribe taking, while those who worked in the government or public institutions had the strongest opposition to bribe taking.

However, the difference in mean scores was significant only at the 10 percent level ($p = 0.095$).

- Confidence in the government – This was not a significant demographic variable.

Buddhist Attitudes Toward Bribery (McGee et al., 2023c)

CITATION: Robert W. McGee, Serkan Benk and Bahadır Yüzbaşı. (2023). Buddhist Attitudes toward Bribery. In Robert W. McGee and Serkan Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: McGee, R.W., Benk, S. & Yüzbaşı, B. (2023). Buddhist Attitudes toward Bribery. In R. W. McGee & S. Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

The present study is part of a much larger study that examined the ethics of bribery and the ethics of tax evasion from a variety of perspectives. In this study, data were taken from the most recent World Values Survey. More than 67 percent of the Buddhist sample believed that taking a bribe could never be justified. Opposition to bribe taking was significantly stronger in the two oldest age groups. Those with a tertiary education were significantly more opposed to bribery than were members of the other three education groups. Those who were very happy were significantly more opposed to bribery than those who were not very happy. Those who had no confidence at all in government were least averse to accepting a bribe, while those who had quite a lot of confidence in the government showed the strongest opposition. Gender, marital status, employment status, social class, income level, position on the political spectrum, and sector of employment were not significant variables.

Methodology

Wave 7, World Values Survey

Sample: 4300+

Some Key Points

- Overall – 67.5 percent of the survey believed that taking a bribe is never justifiable, which means that 32.5 percent believed that taking a bribe could be justifiable under some circumstances. The overall mean was 1.91, which, on a scale of 1 to 10, indicates that the acceptability of taking a bribe was very low.
- Gender – This was not a significant variable. Men and women had the same opinion about the acceptability of taking a bribe.
- Age – Opposition to taking a bribe was significantly stronger among the two oldest age groups (40–49 and 50+).
- Marital status – This was not a significant demographic variable.
- Education level – Those with a tertiary education were significantly more opposed to bribe taking than were members of the other three education groups.
- Employment status – Students had the least opposition to bribe taking, while those in the “other” and retired/pensioned categories showed the strongest oppo-

sition. However, the difference in mean scores was only significant at the 10 percent level.

- Social class – This was not a significant demographic variable.
- Income level – This was not a significant demographic variable.
- Happiness – Those who were very happy were significantly more opposed to bribe taking than were those in the not-very-happy category.
- Left-right political spectrum – Position on the left-right political spectrum was not a significant demographic variable.
- Sector of employment – This was not a significant demographic variable.
- Confidence in the government – Those who had no confidence at all in the government were least averse to accepting a bribe, while those who had quite a lot of confidence in the government showed the strongest opposition. However, the difference in mean scores was significant only at the 10 percent level ($p = 0.079$).

Gender (McGee & Benk, 2023v)

CITATION: Robert W. McGee and Serkan Benk. (2023). Gender and Attitudes toward Bribery. In Robert W. McGee and Serkan Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: McGee, R.W. & Benk, S. (2023). Gender and Attitudes toward Bribery. In R. W. McGee & S. Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

The present study is part of a much larger study that examined the ethics of bribery and the ethics of tax evasion from a variety of perspectives. In this study, data were taken from the most recent World Values Survey. This study included 83 countries. Women were either significantly more opposed to bribe taking or were somewhat more opposed to bribe taking in about 80 percent of all cases. Men were significantly more opposed to bribe taking in only five countries.

Methodology

Wave 7, World Values Survey
Sample: 83 countries

Some Key Points

- In the 83 countries included in the survey, women were either significantly more opposed to bribery or somewhat more opposed in about 80 percent of all cases.
- Men were significantly more opposed in only five countries.

Social Class Attitude Toward Bribery (McGee & Benk, 2023x)

CITATION: Robert W. McGee and Serkan Benk. (2023). Social Class and Attitudes toward Bribery. In Robert W. McGee and Serkan Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: McGee, R.W. & Benk, S. (2023). Social Class and Attitudes toward Bribery. In R. W. McGee & S. Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

The present study is part of a much larger study that examined the ethics of bribery and the ethics of tax evasion from a variety of perspectives. In this study, data were taken from the most recent World Values Survey. Forty-eight countries were included in the study. Social class was often a significant demographic variable. However, no clear patterns emerged regarding which social class was the most or least opposed to bribe taking.

Methodology

Wave 7, World Values Survey

Sample: 48 countries

Some Key Points

- Different social classes sometimes have significantly different views on the acceptability of receiving a bribe.
- Social class is a significant demographic variable.
- No clear patterns emerged regarding which social class was the most opposed or least opposed to bribery.

Education Level (McGee & Benk, 2023d)

CITATION: Robert W. McGee and Serkan Benk. (2023). Education Level and Attitudes toward Bribery. In Robert W. McGee and Serkan Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: McGee, R.W. & Benk, S. (2023). Education Level and Attitudes toward Bribery. In R. W. McGee & S. Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

The present study is part of a much larger study that examined the ethics of bribery and the ethics of tax evasion from a variety of perspectives. In this study, data were taken from the most recent World Values Survey. Forty-seven countries were included in the study. In some cases, education was a significant demographic variable, while in other cases, it was not. The correlation between education level and attitude toward receiving a bribe was not clear. Several different patterns were found. The findings in the present study confirm the findings in several other studies.

Methodology

Wave 7, World Values Survey
Sample: 47 countries

Some Key Points

- In some cases, education level was a significant demographic variable. In other cases, it was not.
- The correlation between education level and attitude toward the acceptability of bribery was not clear. Several different patterns were found.

Income Level (McGee & Benk, 2023w)

CITATION: Robert W. McGee and Serkan Benk. (2023). Income Level and Attitudes toward Bribery. In Robert W. McGee and Serkan Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: McGee, R.W. & Benk, S. (2023). Income Level and Attitudes toward Bribery. In R. W. McGee & S. Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

The present study is part of a much larger study that examined the ethics of bribery and the ethics of tax evasion from a variety of perspectives. In this study, data were taken from the most recent World Values Survey. Forty-eight countries were included in the study. In some cases, income level was a significant demographic variable, while in other cases, it was not. There was no clear pattern concerning the correlation of income level with attitude toward taking a bribe.

Methodology

Wave 7, World Values Survey
Sample: 48 countries

Some Key Points

- Income level was sometimes a significant demographic variable.
- There was no clear pattern concerning income level and attitude toward accepting a bribe.

Age (McGee & Benk, 2023a)

CITATION: Robert W. McGee and Serkan Benk. (2023). Age and Attitudes toward Bribery. In Robert W. McGee and Serkan Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: McGee, R.W. & Benk, S. (2023). Age and Attitudes toward Bribery. In R. W. McGee & S. Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

The present study is part of a much larger study that examined the ethics of bribery and the ethics of tax evasion from a variety of perspectives. In this study, data were taken from the most recent World Values Survey. Forty-eight countries were included in the study. Age was found to be a significant demographic variable in slightly less than half of the countries surveyed. In most cases where there was a significant difference in mean scores, the oldest age group had the strongest opposition to bribe taking. Three exceptions were Indonesia, Iran, and Tajikistan, where the oldest age group had the least opposition to bribe taking.

Methodology

Wave 7, World Values Survey

Sample: 48 countries

Some Key Points

- Age was a significant demographic variable in slightly less than half of the countries included in the study.
- In most cases where there was a significant difference in mean scores, the oldest group had the lowest mean score, indicating the strongest opposition to bribe taking.
- Three exceptions were Indonesia, Iran, and Tajikistan. In those countries, the oldest age group had the highest mean score, meaning the least opposition to bribery.
- In many cases, the relationship between mean score and age was linear, where the younger the age group was, the higher was the mean score, indicating lower levels of opposition to bribe taking.

Urban and Rural Attitudes (McGee & Guadron, 2023)

CITATION: Robert W. McGee and Mercedes A. Jáuregui Guadron. (2023). Do Urban Dwellers View Bribery Differently than Rural Dwellers? An Empirical Study of Views in 76 Countries. In Robert W. McGee and Serkan Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: McGee, R. W & Guadron, M.A.J. (2023). Do Urban Dwellers View Bribery Differently than Rural Dwellers? An Empirical Study of Views in 76 Countries. In R. W. McGee & S. Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

The present study is part of a much larger study that examined the ethics of bribery and the ethics of tax evasion from a variety of perspectives. In this study, data were taken from the most recent World Values Survey. Seventy-six countries were included in the survey. Of the 76 countries included in the survey, 49 (64.4 percent) of the urban and rural populations did not differ significantly in their view of bribe taking. Rural populations considered taking a bribe to be significantly more serious

in 15 countries (19.7 percent). Urban populations considered taking a bribe to be significantly more serious in 12 countries (15.8 percent).

Methodology

Wave 7, World Values Survey

Sample: 76 countries

Some Key Points

Of the 76 countries included in the survey,

- 49 (64.4 percent) of the urban and rural populations did not differ significantly in their view of taking a bribe.
- Rural populations considered taking a bribe to be significantly more serious in 15 countries (19.7 percent).
- Urban populations considered taking a bribe to be significantly more serious in 12 countries (15.8 percent).

Are Some Forms of Bribery Worse Than Others? (McGee & Petrides, 2023a)

CITATION: Robert W. McGee and Yanira Petrides. (2023). Are Some Forms of Bribery Worse than Others? In Robert W. McGee and Serkan Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: McGee, R.W. & Petrides, Y. (2023). Are Some Forms of Bribery Worse than Others? In R. W. McGee & S. Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

The present study is part of a much larger study that examined the ethics of bribery and the ethics of tax evasion from a variety of perspectives. In this study, a survey was distributed to 64 students at a university in Mexico City. They were asked to place a number from 1 to 100 in the appropriate space to reflect their view on the seriousness of 75 acts, where 1 = not serious and 100 = extremely serious. The four bribery scenarios were ranked about in the middle. Paying a bribe when pressured to do so was significantly less serious than the other categories of bribery – offering to pay a bribe, accepting an unsolicited bribe, and soliciting a bribe. The other three categories of bribes were found to be equally serious ($p > 0.05$).

Methodology

A survey was distributed to 64 students at a university in Mexico City. They were asked to place a number from 1 to 100 in the appropriate space to reflect their view on the seriousness of the act, where 1 = not serious and 100 = extremely serious.

Some Key Points

- The four bribery scenarios were ranked about in the middle of the 75 acts in the survey.
- Paying a bribe when pressured to do so was significantly ($p < 0.05$) less serious than the other three categories of bribe: offering to pay a bribe, accepting an unsolicited bribe, and soliciting a bribe.
- The other three categories of bribes were equally serious ($p > 0.05$).

How Prevalent Is Bribery? (McGee & Zhou, 2023)

CITATION: Robert W. McGee and Edward Zhou. (2023). How Prevalent is Bribery? A Ranking of 52 Countries. In Robert W. McGee and Serkan Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: McGee, R. W. & Zhou, E. (2023). How Prevalent is Bribery? A Ranking of 52 Countries. In R. W. McGee & S. Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

The present study is part of a much larger study that examined the ethics of bribery and the ethics of tax evasion from a variety of perspectives. Data were taken from the most recent Wave of the World Values Survey. The survey asked individuals in 52 countries how frequently ordinary people pay a bribe, give a gift, or do a favor to local officials/service providers in order to get services. The options were 1 = never, 2 = rarely, 3 = frequently, and 4 = always. Weighted averages were calculated, and countries were ranked from most frequent to least frequent. The countries where bribery was least prevalent were Singapore (1), Germany (2), Turkey (3), New Zealand (4), and Indonesia (5). The five countries where bribery was most prevalent were China (52), Zimbabwe (51), Kenya (50), Bolivia (49), and Bangladesh (48). The views of men and women differed somewhat. In 36 countries, men believed that bribery was more prevalent than did women. In 16 cases, women believed bribery was more prevalent.

Methodology

Wave 7, World Values Survey

Sample: 52 countries

The survey asked how frequently ordinary people pay a bribe, give a gift, or do a favor to local officials/service providers in order to get services. The options were as follows:

Never = 1

Rarely = 2

Frequently = 3

Always = 4

Weighted averages were calculated, and countries were ranked from least frequent to most frequent.

Some Key Points

Overall

The five countries where bribery was least prevalent were the following:

1. Singapore (1.254)
2. Germany (1.387)
3. Turkey (1.470)
4. New Zealand (1.494)
5. Indonesia (1.524)

The five countries where bribery was most prevalent were as follows:

52. China (2.831)
51. Zimbabwe (2.706)
50. Kenya (2.693)
49. Bolivia (2.658)
48. Bangladesh (2.648)

Gender

The views of men and women differed somewhat. In 36 cases (69.2 percent), men believed that bribery was more prevalent than did women. In 16 cases (30.8 percent), women believed bribery was more prevalent than did men.

Corruption and Bribery in the Ottoman Empire (Akdemir & Yeşilyurt, 2023)

CITATION: Tekin Akdemir and Şahin Yeşilyurt (2023). Corruption and Bribery in Ottoman Tax Management: An Evaluation of the Period 1876–1909. In Robert W. McGee and Serkan Benk (Eds). *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: Akdemir, T. & Yeşilyurt, S. (2023). Corruption and Bribery in Ottoman Tax Management: An Evaluation of the Period 1876–1909. In R. W. McGee & S. Benk (Eds). *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

Bribery and corruption are common types of crimes that are observed not only in modern societies but also in past societies. These crimes, which are against society and in favor of those who commit them, were widespread in Ottoman finance, especially in the nineteenth century. When archive documents of that historical period are examined, it is possible to see many examples of these crimes. For example, during the nineteenth century, notices were made by taxpayers and public officials that tax farmers or other actors in charge of the taxation process were involved in corruption and bribery incidents. According to these notices, the collected taxes were not properly transferred to the central treasury by tax farmers, and there were also corruption practices that occurred during the tax bidding process. Efficiency losses occurred in the Ottoman's tax administration due to these acts of bribery. This

study intends to assess and analyze these acts of bribery and corruption in the nineteenth-century Ottoman tax administration.

Some Key Points

- Bribery and corruption were widespread in Ottoman finance, especially in the nineteenth century.
- Tax farmers were part of the corruption.
- Bribery and corruption played a factor in the decline and fall of the Ottoman Empire.
- There are allegations that corruption and bribery were prevalent throughout Ottoman history.
- This study aimed at evaluating the claims that bribery and corruption were prevalent in the Ottoman Empire. The authors examined primary sources, including financial archives.
- They concluded that corruption and bribery were prevalent during this historical period.
- The chapter is subdivided into three parts:
 1. The origins of corruption and bribery issues related to Ottoman history, including the measures taken to prevent or reduce corruption and bribery.
 2. An examination of the issues of bribery and corruption, especially in tax management, in particular during the period of Abdulhamid II.
 3. A general evaluation of the study.

Corruption and Bribery in Public Procurements During the Covid-19 Pandemic (Dikmen & Çiçek, 2023)

CITATION: Süleyman Dikmen and Hüseyin Güçlü Çiçek. (2023). Fighting Against Corruption and Bribery in Public Procurements during the Covid-19 Pandemic. In Robert W. McGee and Serkan Benk (Eds). *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: Dikmen, S. & Çiçek, H.G. (2023). Fighting Against Corruption and Bribery in Public Procurements during the Covid-19 Pandemic. In R. W. McGee & S. Benk (Eds). *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

The transfer of public resources to the private sector through public procurement procedures opens an unprecedented opportunity for corruption and bribery. Moreover, the complex structure of the health sector leaves the sector more vulnerable to corruption and bribery than other sectors. Along with the Covid-19 pandemic, the risk of corruption and bribery in public procurements has increased more than ever. Corruption and bribery cause substandard and counterfeit products to be released into the market by disrupting the health sector and the market, damage confidence in public procurements, cause the wastage of resources, and, most

importantly, risk the lives of millions of people. Although governments experience an extraordinary crisis, we claim that the most crucial arms in the fight against corruption and bribery during public procurements in the health sector are transparency and accountability.

Some Key Points

- The chapter is divided into the following four parts:
 1. Introduction
 2. Corruption and Bribery in the Health Sector During the Pandemic.
 3. The Risk of Corruption and Bribery During the Public Procurements in the Health Sector and Covid-19.
 4. Fighting Against Corruption and Bribery in Public Procurements in the Health Sector During the Covid-19 Pandemic: The Principles of Transparency and Accountability.
- Corruption is one of the main factors that threaten the healthcare sector.
- Corruption in the public sector chips away at the credibility and legitimacy of government.
- Worldwide, about 17 percent of the population pays bribes when dealing with people in the health sector.
- An Organisation for Economic Co-operation and Development (OECD) study found that 45 percent of those surveyed believed the healthcare sector to be either corrupt or extremely corrupt.
- Economic or political crises provide increased opportunities for corruption and bribery.
- One area where corruption and bribery are prevalent during such periods is procurement.
- The Covid-19 pandemic is a case study of corruption and bribery in the procurement process.
- Corruption and bribery result in substandard products being released into the marketplace.
- Confidence in the system is weakened as a result.
- Many lives are placed at risk.
- Crises increase the demand for goods and services.
- A 2013 European Commission study identified six types of corruption in the health sector:
 1. Bribery in medical service delivery.
 2. Procurement corruption.
 3. Improper marketing relations.
 4. Misuse of high-level positions.
 5. Undue reimbursement claims and.
 6. Fraud and embezzlement of medicines and medical devices.

- According to a 2013 study, 10–25 percent of public procurements are lost because of corruption. During times of crisis, those percentages are likely to increase.
- Transparency and accountability would reduce the extent of corruption and bribery that would otherwise exist.
- Robust and efficient procurement processes must be created to reduce the problem of corruption and waste.
- The authors make 13 suggestions for maximizing transparency and accountability.

Uncovering Acts of Bribery (Batrancea et al., 2023)

CITATION: Larissa Batrancea, Felipe de Jesús Bello Gómez, Anca Nichita & Larisa-Loredana Dragolea. (2023). Crunching Numbers in the Quest for Spotting Bribery Acts: A Cross-Cultural Rundown. In Robert W. McGee and Serkan Benk (Eds). *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: Batrancea, L., Gómez, F. J. B., Nichita, A. & Dragolea, L-L. (2023). Crunching Numbers in the Quest for Spotting Bribery Acts: A Cross-Cultural Rundown. In R. W. McGee & S. Benk (Eds). *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

Bribery is a specific form of corruption that assumes the voluntary giving of value for the purpose of influencing official duty for obtaining private benefits. According to the “sand the wheels” hypothesis, bribery is detrimental to economic development, investment, and growth in the long run since it hinders fair competition and weakens the credibility of government institutions. Though it is categorized as a nonviolent “white-collar crime,” the costs of bribery for the overall society are much higher than it may appear. As a consequence, the spread of bribery across world countries is regularly monitored. Part 1 introduces the topic and gives a brief review of the literature. Part 2 discusses the different approaches used to identify acts of bribery. Part 3 discusses how various studies assess the risk of bribery for many countries and provides some rankings. Part 4 is a continuation of Part 3 and provides tables that rank the 25 least corrupt countries.

Some Key Points

- According to the “sand the wheels” view, bribery has a long-run effect of harming economic development, investment, and growth.
- According to the “grease the wheels” view, bribery compensates for the shortcomings of poor governance and low-quality public institutions.
- Bribery hinders competition and weakens the credibility of government institutions.
- Bribery is considered a nonviolent white-collar crime.
- Society pays a high cost for bribery.
- The chapter is divided into four parts:

1. Introduction – includes a brief review of the literature.
 2. Different Approaches in Identifying Acts of Bribery.
 3. Mapping Bribery Risk at the Global Level – how to assess bribery risks, provides some rankings.
 4. Rankings of 25 Least Corrupt Countries.
- The authors list ten ways that can be used to conceal bribery.

Corruption and Bribery During Pandemics (Bîzoi & Bîzoi, 2023)

CITATION: Alexandra-Codruța Bîzoi and Cristian-Gabriel Bîzoi. (2023). Primum non-nocere: how to fight the ‘pandemic’ of healthcare corruption. In Robert W. McGee & Serkan Benk (Eds). *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: Bîzoi, A-C. & Bîzoi, C-G. (2023). Primum non-nocere: how to fight the ‘pandemic’ of healthcare corruption. In Robert W. McGee & Serkan Benk (Eds). *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

During these times, the resilience of humankind is put to the test by the ravages of Covid-19. Besides the virus, endemic corruption becomes pandemic since some individuals seek unethical gains and peril others’ lives, engaging in corrupt, fraudulent behaviors. The East European countries have been long marked by the influences of communism, which left developments challenging to surpass, one of which is corruption. However, after joining the European Union, some of these countries went through a “cleaning” process, and novel tools are being employed to combat this phenomenon, one of which is artificial intelligence (AI). Starting from this idea, we built an index based on the Corruption Perceptions Index, the Global Health Security Index, and the Cisco Global Digital Readiness Index at the 28 EU member states (which include the Eastern European countries), China, and the USA. Based on the Digital Non-Corrupt Health Index, our findings confirm the “cleanest” countries and the less clean ones and reveal the progress made by some East European countries, which are comparable to those of Western countries. The idea to employ AI to combat corruption, in general, and healthcare corruption, in particular, is gaining momentum and reveals new lines of action with higher efficiency. Given the global danger of illness, no one benefits from absolute protection. Therefore, the just consciousness of every individual who sees, judges, and watches the correctness of authorities’ exercise may come to the rescue. Thus, examples of appropriate anti-corruption tools must be known and shared.

Some Key Points

- Primum non nocere is a Latin term that means “first, do no harm.” It is a concept medical students learn in the course of their studies.
- Unethical behavior in the healthcare industry causes harm, which violates the principle of doing no harm.

- Those who abuse their entrusted power by seeking personal gain at the expense of others hamper economic development, erode trust, weaken democracy, and create poverty, social division, inequality, and an environmental crisis.
- The two critical characteristics of fraudulent behavior are intention and targeted advantages.
- Covid-19 has presented additional opportunities for corruption of various kinds.
- AI big data can be used as an anti-corruption tool. Economically advanced countries are already utilizing AI to thwart corruption.
- Bribery is the most widespread form of healthcare corruption.
- Corrupt practices cost the lives of 140,000 children a year.
- The authors present an equation that models the degree of corruption. $C = M + D - A$, where M = monopoly on the supply of a good or service, D = discretion enjoyed by suppliers, and A = accountability of suppliers toward others.
- The Covid-19 pandemic caused corruption to flourish due to the weakening of controls to combat and uncover corruption. Many anti-corruption mechanisms were suspended as a result of the urgent need to provide services. Procurement policies were loosened in order to deal with the crisis.
- Contracts were awarded without proper oversight.
- Prices for products such as masks and ventilators increased greatly due to increased demand and the shortage of supply. Some people took advantage of these shortages.
- Bribery and an informal payment system existed before the pandemic, especially in some Eastern and Southeastern European countries. The pandemic made this situation worse.
- The authors made seven suggestions that, if implemented, would help control and reduce healthcare abuses.
- Press freedom must exist so that all Covid information is available, including instances of government fraud and abuse.
- They cited several reports on the cost of healthcare corruption. According to one study, healthcare corruption affects more than 7 percent of expenditures. Healthcare corruption costs \$546 billion a year.
- AI can be used to search for corruption within the system.
- Mexican tax authorities utilized AI to uncover 3500 fraudulent transactions involving 1200 companies in a short period of time. They also provided examples of corruption in Ukraine, South Africa, India, Brazil, Argentina, Chile, Romania, and Spain.
- The authors analyzed a country's capacity to combat healthcare corruption using digital anti-corruption techniques. They built an index based on three existing indexes and applied techniques to estimate the degree of corruption in 28 EU countries as well as the UK, China, and the USA.
- They found that there was a substantial correlation between the Corruption Perceptions Index (CPI), Global Health Security Index (GHSI), and Cisco Global Digital Readiness Index (CGDRI). They then built the Digital Non-Corrupt Health Index and used it to analyze data from 28 EU countries, the USA, and China.

- The countries that scored best in their analysis of corruption were Finland, the UK, the United States, the Netherlands, Sweden, and Denmark (which had the best score).
- Some former communist countries, including Latvia, Lithuania, Poland, and Slovenia, had apparently been able to escape from the corrupt communist systems they left.
- The most corrupt countries were Romania, Bulgaria, and China (receiving the lowest score).

How Often Are Voters Bribed? (McGee & Petrides, [2023b](#))

CITATION: Robert W. McGee and Yanira Petrides. (2023). How Often Are Voters Bribed? A Ranking of 82 Countries. In Robert W. McGee and Serkan Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: McGee, R.W. & Petrides, Y. (2023). How Often Are Voters Bribed? A Ranking of 82 Countries. In R. W. McGee & S. Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

The present study is part of a much larger study that examined the ethics of bribery and the ethics of tax evasion from a variety of perspectives. Data were taken from the most recent Wave of the World Values Survey. Data were collected in 82 countries. Participants were asked how frequently voters were bribed. The options were 1 = very often, 2 = fairly often, 3 = not often, and 4 = not at all often. Weighted averages were calculated, and countries were ranked from most frequent to least frequent. The five countries where voters were bribed the most were Albania (1), Colombia (2), Nigeria (3), Puerto Rico (4), and Mexico (5). The five countries where voters were bribed least often were Sweden (82), Germany (81), Denmark (80), Singapore (79), and Tajikistan (78). Perhaps the reason Tajikistan was ranked so high was that the President of Tajikistan has never had any serious opposition, with the result that bribery is not necessary.

Methodology

Wave 7, World Values Survey
Sample: 82 countries

The survey asked how frequently voters were bribed. The options were as follows:

Very often = 1
Fairly often = 2
Not often = 3
Not at all often = 4

Weighted averages were calculated, and countries were ranked from most frequent to least frequent.

Some Key Points

Overall

The five countries where voters were bribed the most were the following:

1. Albania (1.421)
2. Colombia (1.432)
3. Nigeria (1.588)
4. Puerto Rico (1.669)
5. Mexico (1.6940)

The five countries where voters were bribed least often were as follows:

82. Sweden (3.515)
81. Germany (3.498)
80. Denmark (3.467)
79. Singapore (3.456)
78. Tajikistan (3.451)

Gender

Overall, the male and female mean scores were identical – 2.60. However, the mean scores were not identical for individual countries. In 38 cases (46.3 percent), the male scores were higher, indicating that men thought bribery was less frequent than did the female sample. In 44 cases (53.7 percent), the female scores were higher, indicating that the female sample thought bribery was less prevalent than did the male sample.

How Risky Is It to Give or Receive a Bribe? (McGee & Petrides, 2023c)

CITATION: Robert W. McGee and Yanira Petrides. (2023). How Risky Is It to Give or Receive a Bribe? A Ranking of 56 Countries. In Robert W. McGee and Serkan Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: McGee, R.W. & Petrides, Y. (2023). How Risky Is It to Give or Receive a Bribe? A Ranking of 56 Countries. In R. W. McGee & S. Benk (Eds.), *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

The present study is part of a much larger study that examined the ethics of bribery and the ethics of tax evasion from a variety of perspectives. Data were taken from the most recent Wave of the World Values Survey. Data were collected in 56 countries. Participants were asked how risky it is to give or receive a bribe, where 1 = no risk at all and 10 = very high risk. Countries were then ranked. The countries where the rank was lowest were Peru (1), Ukraine (2), Chile (3), Andorra (4), and New Zealand/Venezuela (tied for fifth place). The countries with the highest risk were Ethiopia (56), Jordan (55), Puerto Rico (54), Iraq (53), and Egypt (52). In the

aggregate, male and female mean scores did not differ significantly. Females felt significantly more comfortable giving or receiving bribes in two countries: Greece and Mongolia. Men felt significantly more comfortable giving or receiving a bribe in five countries: Malaysia, Mexico, Morocco, the United States, and Zimbabwe.

Methodology

Wave 7, World Values Survey

Sample: 56 countries

The survey asked how risky it was to give or receive a bribe, where 1 = no risk at all and 10 = very high risk.

Findings

Overall

The five countries where the risk was lowest were the following:

1. Peru (4.71)
2. Ukraine (4.97)
3. Chile (5.09)
4. Andorra (5.27)
5. New Zealand (5.31)
5. Venezuela (5.31)

The five countries where the risk was highest were as follows:

56. Ethiopia (8.50)
55. Jordan (8.48)
54. Puerto Rico (8.11)
53. Iraq (8.10)
52. Egypt (8.07)

Gender

In the aggregate, male and female mean scores did not differ significantly. Females felt significantly more comfortable giving or receiving bribes in two countries: Greece and Mongolia. Men felt significantly more comfortable giving or receiving a bribe in five countries: Malaysia, Mexico, Morocco, the United States, and Zimbabwe.

Are Governments Trying to Crack Down on Corruption and Bribery? (McGee & Pardisi, [2023](#))

CITATION: Robert W. McGee and Ashiqullah Pardisi. (2023). To What Extent is the Government Working to Crackdown on Corruption and Root Out Bribes? In Robert W. McGee & Serkan Benk (Eds). *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: McGee, R.W. & Pardisi, A. (2023). To What Extent is the Government Working to Crackdown on Corruption and Root Out Bribes? In Robert W. McGee

& Serkan Benk (Eds). *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

The present study is part of a much larger study that examined the ethics of bribery and the ethics of tax evasion from a variety of perspectives. This study gathered data from the most recent wave of interviews conducted by the World Values Survey to determine the extent to which governments attempted to crack down on corruption and root out bribery. This question was asked in just three MENA (Middle Eastern and North African) countries: Iraq, Jordan, and Lebanon. The analysis found that none of these countries were doing much about corruption and bribe taking, at least in the minds of those who were surveyed. Although Jordan had the best score, well under 50 percent of those surveyed believed that Jordan was doing much to combat corruption and bribery. Iraq ranked last, with a favorable approval rating of less than 25 percent. The women in all three countries had a more positive view regarding their government's efforts to root out corruption and bribery, but even the most favorable group of females had a favorable view in less than 50 percent of the cases. Other demographic variables examined included age, social class, income level, education level, ethnic group, and religious denomination.

Methodology

Data were taken from Wave 7 of the World Values Surveys. Only three MENA (Middle East and North African) countries were included in the survey: Iraq, Jordan, and Lebanon. Here was the question asked: To what extent is the government working to crack down on corruption and root out bribes? The results were computed overall and by certain demographic variables. The options were as follows:

1. To a large extent.
2. To a medium extent.
3. To a small extent.
4. Not at all.

Some Key Points

- In all three countries, there was very little support for the idea that the government was doing much to root out bribery and corruption, which is understandable, given the fact that being successful would reduce the incomes of government officials.
- Although positive responses were low overall, they were lower in some countries than in others. Responses by demographic variable also differed.

Summary of Findings

Overall

- The combined "to a small extent" and "not at all" percentages were 75.1 percent for Iraq, 55.3 percent for Jordan, and 65.0 percent for Lebanon.

- The sum of the two positive response selections was 24.8 percent for Iraq, 44.8 percent for Jordan, and 35 percent for Lebanon.

Gender

- Female percentage positive responses were somewhat higher than male positive responses in all three countries.

Age

- In all three age groups, the Jordanian sample had the highest favorable percentages of the three countries.
- In the Iraqi age sample, the positive percentages increased with age, leading one to conclude that older people are more positive about the government's efforts to root out corruption and bribery. However, even for the oldest age group, the positive percentage is only 30.2 percent.
- There seemed to be no perceivable trend for the Jordanian sample. The percentage positive scores were about the same for all three age categories.
- The percentage of positive responses declined with age for the Lebanese sample, leading one to conclude that there were three different trends for the three countries.

Social Class

- The samples were divided into five social classes: upper class, upper middle class, lower middle class, working class, and lower class.
- In the Iraqi sample, the working class had the most favorable view of the government's attempts to clean up corruption and bribery; the upper class showed the least support.
- In the Jordanian sample, the upper middle class had the most confidence in the government's efforts to clean up corruption and bribery; the lower class had the lowest percentage positive responses.
- In the Lebanese sample, the highest positive response was from the lower class, while the least positive response was from the upper middle class.

Income Level

- The Jordanian low-income sample had the highest positive response percentage, while the Iraqi low-income group had the least positive response.
- The same relationship held for the medium and high-income groups – Jordan had the highest positive percentage, followed by Lebanon, with the Iraqi sample showing the lowest positive percentage for each income category.
- For the Iraqi sample, faith in the government declines as income level rises.
- For the Jordanian and Lebanese samples, the highest income group had the highest favorable rating for the government, while the medium income group had the lowest regard for government efforts.

Education Level

- The lower-educated Jordanians had the highest regard for their government's efforts to clean up bribery and corruption. The Iraqi and Lebanese samples had similar low percentages of acceptance.
- For those with a middle level of education, the Jordanian group had the highest approval percentages. The Iraqi sample had, by far, the lowest percentage positive responses.
- In the higher education category, the Jordanian and Lebanese samples had more or less equal support for their government's efforts. The positive response rate for the Iraqi sample was substantially lower.

Ethnic Group

- Iraq was the only country where ethnic group data were collected.
- The Arab group had a far higher approval rate than the Kurdish sample: 27.2 percent vs. 11.1 percent.

Religious Denomination

- Lebanon was the only country that had a sufficiently large sample for more than one religion.
- Overall, the Muslim sample was more favorably disposed to the government's efforts to root out corruption and bribery, by a ratio of 37.1 percent to 29.7 percent.

The Rothbard-Block Theory of Bribery (McGee, 2023)

CITATION: Robert W. McGee. (2023). The Rothbard-Block Theory of Bribery. In Robert W. McGee & Serkan Benk (Eds). *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: McGee, R.W. (2023). The Rothbard-Block Theory of Bribery. In Robert W. McGee & Serkan Benk (Eds). *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Abstract

This chapter discusses and summarizes the Rothbard-Block theory of bribery. Basically, Rothbard and Blocks' theory takes the position that bribery is ethical if no one's rights are violated. They distinguish between commercial bribery and the bribing of government officials. In the case of a commercial bribe, they agree that the person who receives the bribe is acting unethically unless the employer is informed of the bribe and the proceeds are turned over to the employer. Where Rothbard and Block diverge is in the way the person who pays the bribe should be judged. According to the Rothbard version of the theory, those who pay bribes are innocent of any wrongdoing because they do not violate any rights. In the Block version, those who pay bribes are also engaging in unethical conduct because they are aiding and abetting in the crime being perpetrated by the recipient of the bribe. Government officials who receive bribes are acting unethically only if they are

abusing their power or violating anyone's rights. Those who pay bribes to government officials are acting unethically only if the bribe results in the abuse of government power that leads to the violation of someone's rights.

Commercial Bribery

Individuals who accept bribes in the course of business are guilty of an unethical act because they are breaching their fiduciary duty to their employer and are violating the firm's property rights unless they turn over the proceeds of the bribe to their employer.

According to the Rothbard version of the theory, individuals who pay bribes to company employees are not engaging in unethical conduct because they are not participating in any crime. They are not breaching any fiduciary duty to the company whose employee receives the bribe, and they are not violating the property rights of the company.

According to the Block version of the theory, individuals who pay bribes to company employees are engaging in unethical conduct because they are aiding and abetting in the crime that is being perpetrated by the company employee.

Bribing Government Officials

Government officials who receive a bribe are guilty of unethical conduct if they are abusing their power or if doing so violates anyone's rights.

Government officials who receive a bribe are not guilty of unethical conduct if they disobey a law that is unjust, do not abuse their power, and do not violate any property or other right.

Those who bribe government officials are guilty of an unethical act if the bribe results in the use of government power to violate anyone's rights.

Those who bribe government officials are not guilty of an unethical act if the bribe does not violate anyone's property or other rights.

Helping Hand v. Greedy Hand Bribery (McGee & Block, 2023)

CITATION: Robert W. McGee & Walter E. Block. (2023). Helping Hand v. Greedy Hand Bribery. In Robert W. McGee & Serkan Benk (Eds). *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

CITATION: McGee, R.W. & Block, W.E. (2023). Helping Hand v. Greedy Hand Bribery. In Robert W. McGee & Serkan Benk (Eds). *The Ethics of Bribery: Theoretical and Empirical Studies*. Switzerland: Springer.

Some Key Points

- Many people believe that bribery is always unethical, both from the perspective of the person who receives the bribe and from that of the person who pays the bribe. Such a view is short-sighted. Bribery can be ethical in some situations.
- A few people believe that bribery is always ethical. The World Values Surveys have found this to be the case, although it is difficult to find articles that defend this view.

- This chapter takes the position that bribery can be ethical in some situations.
- Bribery may be classified into two subcategories: helping hand bribery and greedy hand bribery.
- Greedy hand bribery is always unethical from the perspective of the individual who receives the bribe. Would the individual who pays the bribe also be acting unethically? There is disagreement on this point.
- Helping hand bribery may be ethical from the perspectives of both the payor and the receiver, depending on the facts and circumstances.
- Bribery may be analyzed from two perspectives: that of the person who pays and that of the person who receives. It is possible that both parties are guilty of unethical conduct or that only one party is guilty of unethical conduct or that neither party is guilty of unethical conduct. It all depends on the facts and circumstances.
- Bribery may be classified into two subcategories: commercial bribery and the bribery of government officials. The ethical issues involved are somewhat different for each category.
- In the case of commercial bribery, individuals who receive bribes are acting unethically because they breach their fiduciary duty to their employer and are also guilty of stealing their employer's property unless they inform their employer of the bribe and remit the bribe proceeds to their employer. Whether the party who pays the bribe is also guilty of unethical conduct is in dispute. According to one view, those who pay bribes are always guiltless because they are not breaching any fiduciary duty, are not violating anyone's property rights, and are not actively engaged in any crime. According to another view, the payors are also guilty of unethical conduct because they are active participants in a crime – enticing someone to breach their fiduciary duty and participating in the violation of the company's property rights.
- In the case of bribing a government official, the official receiving the bribe is guilty of unethical conduct if he is abusing his power. If he is not violating anyone's rights, he is guiltless.
- In the case of someone who bribes a government official, if the bribe is to entice the official to violate someone's rights, the official is engaging in unethical conduct. If the official accepts the bribe but does not violate anyone's rights, he is not guilty of unethical conduct.
- In the final analysis, if no rights are violated, neither party is guilty of unethical conduct. If rights are violated, the person who violates rights is guilty of unethical conduct.
- Just because some law is violated does not mean that anyone has acted unethically. Some laws are unjust and perhaps need to be broken.
- Just because some law is enforced does not mean that the enforcer or the person who pays the enforcer is guiltless. If the law is unjust, the person who enforces it is guilty of unethical conduct, and the person who paid the government official to enforce an unjust law is also guilty of unethical conduct.

Other Summaries Currently Available or Planned

Currently Available

The following summaries are now available:

SUMMARIES OF 28 STUDIES (McGee & Benk, [2023y](#))
 AGE – 26 studies (McGee & Benk, [2023a](#))
 CONFIDENCE IN GOVERNMENT – 15 studies (McGee & Benk, [2023b](#))
 CONFIDENCE IN THE JUSTICE SYSTEM – six studies (McGee & Benk, [2023k](#))
 CONFIDENCE IN THE POLICE – seven studies (McGee & Benk, [2023c](#))
 EDUCATION LEVEL – 23 studies (McGee & Benk, [2023d](#))
 EMPLOYMENT STATUS – 17 studies (McGee & Benk, [2023e](#))
 ETHNICITY – eight studies (McGee & Benk, [2023f](#))
 GENDER – 31 studies (McGee & Benk, [2023g](#))
 HAPPINESS – 19 studies (McGee & Benk, [2023h](#))
 HEALTH – 11 studies (McGee & Benk, [2023i](#))
 INCOME LEVEL – 18 studies (McGee & Benk, [2023j](#))
 MARITAL STATUS – 20 studies (McGee & Benk, [2023l](#))
 POLITICAL VIEWPOINT – 16 studies (McGee & Benk, [2023m](#))
 RELIGIOSITY – 12 studies (McGee & Benk, [2023o](#)).
 RELIGIOUS DENOMINATION – 19 studies (McGee & Benk, [2023n](#))
 SECTOR OF EMPLOYMENT – 14 studies (McGee & Benk, [2023q](#))
 SIZE OF TOWN – ten studies (McGee & Benk, [2023r](#))
 SOCIAL CLASS – 20 studies (McGee & Benk, [2023p](#))

Available Soon

A second volume in the *Ethics of Bribery* series is now in production. It will include summaries of each chapter in that volume as well as summaries of the relationship between the demographic variables that were examined and attitudes toward bribery (McGee & Benk, [2023](#)).

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Chapter 28

Gender and Attitudes Toward Bribery: Summaries of 31 Studies



Robert W. McGee and Serkan Benk

Introduction

This chapter summarizes the results of 31 studies that were conducted on the relationship between gender and attitude toward bribery. Additional summaries will be published in the second volume of this series, *The Ethics of Bribery: Country Studies* (McGee & Benk, 2023). This volume includes summaries of the following studies:

- (i) AGE – 26 studies (McGee & Benk, 2023b)
- (ii) CONFIDENCE IN GOVERNMENT – 15 studies (McGee & Benk, 2023c)
- (iii) CONFIDENCE IN THE JUSTICE SYSTEM/COURTS – six studies (McGee & Benk, 2023l)
- (iv) CONFIDENCE IN THE POLICE – seven studies (McGee & Benk, 2023d)
- (v) EDUCATION – 23 studies (McGee & Benk, 2023e)
- (vi) EMPLOYMENT STATUS – 17 studies (McGee & Benk, 2023f)
- (vii) ETHNICITY – eight studies (McGee & Benk, 2023g)
- (viii) GENDER – 31 studies (McGee & Benk, 2023h)
- (ix) HAPPINESS – 19 studies (McGee & Benk, 2023i)
- (x) HEALTH – 11 studies (McGee & Benk, 2023j)
- (xi) INCOME – 18 studies (McGee & Benk, 2023k)
- (xii) MARITAL STATUS – 20 studies (McGee & Benk, 2023m)
- (xiii) POLITICAL VIEWPOINT – 16 studies (McGee & Benk, 2023n)
- (xiv) RELIGIOUS DENOMINATION – 19 studies (McGee & Benk, 2023o)
- (xv) RELIGIOSITY – 12 studies (McGee & Benk, 2023p)

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- (xvi) SOCIAL CLASS – 20 studies (McGee & Benk, [2023q](#))
- (xvii) SECTOR OF EMPLOYMENT – 14 studies (McGee & Benk, [2023r](#))
- (xviii) SIZE OF TOWN – ten studies (McGee & Benk, [2023s](#))
- (xix) TWENTY-FOUR STUDIES – 24 studies (McGee, [2023b](#))
- (xx) TWENTY-EIGHT STUDIES – 28 studies (McGee, [2023a](#))

Methodology

This chapter summarizes some of the findings of prior studies on the ethics of bribery. Some of the studies used the World Values Survey database as the basis for examining the relationship between gender and the ethics of bribery. The survey question on bribery asked participants whether it is justifiable to accept a bribe in the course of business using a ten-point Likert scale, where 1 = never justifiable and 10 = always justifiable. Other studies included student surveys conducted in several countries.

Country Studies

Australia (Hernandez & McGee, [2014a](#))

- Females were significantly more opposed to bribe taking than men.

Brazil (McGee, [2014a](#))

- The difference in male and female mean scores was not significant.

China, Hong Kong, and Taiwan (McGee, [2014b](#))

- The difference in male and female mean scores was not significant.

China and South Korea (McGee et al., [2017](#))

- Women were significantly more opposed to bribe taking than were men in both countries. South Korean men were significantly more opposed to bribe taking than were Chinese men, and South Korean women were significantly more opposed to bribe taking than were Chinese women.

Egypt (Hernandez & McGee, [2013a](#))

- Men were significantly more opposed to bribe taking.

England (James et al., [2019](#))

- Differences in male and female mean scores were not significantly different.

France (Hernandez & McGee, 2012a)

- In both 1981 and 2006, men were less opposed to bribery than were women, and in both cases, men and women became more opposed to bribery over time.

Gender (McGee & Benk, 2023a)

- In the 83 countries included in the survey, women were either significantly more opposed to bribery or somewhat more opposed in about 80% of all cases. Men were significantly more opposed in only five countries.

Germany and Turkey (Benk & McGee, 2014)

- Turkish male students were significantly more opposed to bribe taking than were German male students. German male and female students were equally opposed to bribe taking. Turkish men and women were equally opposed to bribe taking.

Mexico (McGee et al., 2012)

- The difference in male and female mean scores was not significant for the bribery question.

Mexico (McGee & Petrides, 2020)

- For the four bribery offenses, male and female views were not significantly different.

Turkey (McGee & Benk, 2014)

- The difference between male and female mean scores was not significant.

USA (Hernandez & McGee, 2013b)

- Male and female mean scores were identical in 1982; by 2006, both genders became less averse to bribery, but the male sample became less averse than the female sample. Males became significantly less averse to bribery between 1982 and 2006. Males were also significantly less averse to bribery than were females in 2006.

Four African Countries (Ethiopia, Ghana, Rwanda, and South Africa) (Hernandez & McGee, 2014b)

- Overall, females were more opposed to bribe taking.

Three Latin American Countries (Argentina, Brazil, and Colombia) (Hernandez & McGee, 2013c)

- Women were significantly more opposed to bribe taking.

North America (Canada, Mexico, and the USA) (Hernandez & McGee, 2013d)

- The difference in male and female mean scores was not significant.

Four European Countries (France, Germany, Great Britain, and Italy) (Hernandez & McGee, 2012b)

- Women were significantly more opposed to bribe taking than were men.

Four Large Countries (Brazil, China, Germany, and the USA) (Hernandez & McGee, 2012c)

- Women were significantly more opposed to bribe taking overall.

Four Muslim Countries (Egypt, Indonesia, Iran, and Iraq) (Hernandez & McGee, 2014c)

- In the aggregate, men and women were equally opposed to bribe taking. Iraqi males were most opposed to bribery, followed by Iraqi females. Iranian males and females were least opposed to bribery.

Four Turkic Republics (Azerbaijan, Kazakhstan, Kyrgyzstan, and Uzbekistan) (Benk et al., 2016)

- Differences in mean scores comparing male and female views were not significant in all cases.

How Often Are Voters Bribed? (McGee & Petrides, 2023a)

- Overall, the male and female mean scores were identical: 2.60. However, the mean scores were not identical for individual countries. In 38 cases (46.3%), the male scores were higher, indicating that men thought bribery was less frequent than did the female sample. In 44 cases (53.7%), the female scores were higher, indicating that the female sample thought bribery was less prevalent than did the male sample.

How Risky Is It to Give or Receive a Bribe? (McGee & Petrides, 2023b)

- In the aggregate, male and female mean scores did not differ significantly. Females felt significantly more comfortable giving or receiving bribes in two countries: Greece and Mongolia. Men felt significantly more comfortable giving or receiving a bribe in five countries: Malaysia, Mexico, Morocco, the United States, and Zimbabwe.

Is the Government Cracking Down on Bribery? (McGee & Pardisi, 2023)

- Female percentage of positive responses was somewhat higher than male positive responses in all three countries (Iraq, Jordan, Lebanon), meaning women

were somewhat more positive in their belief that the government was cracking down on bribery.

Religious Studies

Religion (McGee et al., 2015)

- Those who were significantly more opposed to bribe taking included Christian women and Muslim males.
- Differences in male and female scores for Buddhists, Baha'is, Hindus, and Jews were not significant.

Religious Attitudes Toward Bribery (McGee et al., 2023b)

- Notably, 69.9% of females thought accepting a bribe was never justifiable, and 69.1% of males thought accepting a bribe was never justifiable. Christian women were significantly more opposed to bribe taking than were Christian men. Male-female differences in other religions were not significant.

Atheists (McGee et al., 2023c)

- The difference in male and female mean scores was not significant.

Buddhists (McGee et al., 2023d)

- The difference in male and female mean scores was not significant.

Christians (McGee et al., 2023e)

- Women were significantly more opposed to bribe taking than were men, although both groups had strong opposition to bribe taking, as indicated by their low mean scores.

Hindus (McGee et al., 2023f)

- The difference in male and female mean scores was not significant.

Jews (McGee et al., 2023g)

- Men were significantly more opposed to bribe taking than were women ($p = 0.006$).

Muslims (McGee et al., 2023a)

- Differences in male and female views are not significantly different at the 10% level.

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Chapter 29

Age and Attitudes Toward Bribery: Summaries of 26 Studies



Robert W. McGee and Serkan Benk

Introduction

This chapter summarizes the results of 26 studies that were conducted on the relationship between age and attitude toward bribery. Additional summaries will be published in the second volume of this series, *The Ethics of Bribery: Country Studies* (McGee & Benk, 2023). This volume includes summaries of the following studies:

- Age – 26 studies (McGee & Benk, 2023b)
- Confidence in the Government – 15 studies (McGee & Benk, 2023c)
- Confidence in the Justice System/COURTS – six studies (McGee & Benk, 2023l)
- Confidence in the Police – seven studies (McGee & Benk, 2023d)
- Education – 23 studies (McGee & Benk, 2023e)
- Employment Status – 17 studies (McGee & Benk, 2023f)
- Ethnicity – eight studies (McGee & Benk, 2023g)
- Gender – 31 studies (McGee & Benk, 2023h)
- Happiness – 19 studies (McGee & Benk, 2023i)
- Health – 11 studies (McGee & Benk, 2023j)
- Income – 18 studies (McGee & Benk, 2023k)
- Marital Status – 20 studies (McGee & Benk, 2023m)
- Political Viewpoint – 16 studies (McGee & Benk, 2023n)
- Religious Denomination – 19 studies (McGee & Benk, 2023o)
- Religiosity – 12 studies (McGee & Benk, 2023p)
- Social Class – 20 studies (McGee & Benk, 2023q)

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Sector of Employment – 14 studies (McGee & Benk, 2023r)

Size of Town – ten studies (McGee & Benk, 2023s)

Twenty-Four Studies – 24 studies (McGee, 2023b)

Twenty-Eight Studies – 28 studies (McGee, 2023a)

Methodology

This chapter summarizes some of the findings of prior studies on the ethics of bribery. Some of the studies used the World Values Survey database as the basis for examining the relationship between age and the ethics of bribery. The survey question on bribery asked participants whether it is justifiable to accept a bribe in the course of business using a ten-point Likert scale, where 1 = never justifiable and 10 = always justifiable. Other studies gathered information from students or others.

Country Studies

Age (McGee & Benk, 2023a)

- Age was a significant demographic variable in slightly less than half of the 48 countries included in the study.
- In most cases where there was a significant difference in mean scores, the oldest group had the lowest mean score, indicating the strongest opposition to bribe taking.
- Three exceptions were Indonesia, Iran, and Tajikistan. In those countries, the oldest age group had the highest mean score, meaning the least opposition to bribery.
- In many cases, the relationship between mean score and age was linear, where the younger the age group was, the higher was the mean score, indicating lower levels of opposition to bribe taking.

Australia (Hernandez & McGee, 2014a)

- The relationship between age and attitude toward bribe taking was linear. The older was the age group, the more opposition there was to bribe taking.

Brazil (McGee, 2014a)

- Older people were significantly more opposed to bribe taking than were younger people.

China, Hong Kong, and Taiwan (McGee, 2014b)

- Opposition to bribe taking tended to increase with age. In the case of the People's Republic of China (PRC), none of the differences in mean scores were significant. In the case of Hong Kong and Taiwan, differences in mean scores were highly significant for almost all age comparisons. The three age groups were 15–29, 30–49, and 50+.

China and South Korea (McGee et al., 2017)

- In the Chinese sample, the 50+ age group was significantly more opposed to bribery than the 30–49 age sample, but only at the 10% level. In other cases, the differences in mean scores were not significant. In the South Korean sample, the oldest age group (50+) was significantly more opposed to bribery than were either of the other two age groups (up to 29 and 30–49).

Egypt (Hernandez & McGee, 2013a)

- Those in the oldest age group were somewhat more opposed to bribe taking (10% significance).

England (James et al., 2019)

- Means for the three age groups were 1.74 (18–29), 1.30 (30–49), and 3.27 (50+). Differences in mean scores between the 18–29 age group and each of the other two age groups were significant. Thus, bribery was significantly less serious for the youngest age group compared to the middle-aged group and was significantly more serious for the youngest age group compared to the oldest age group. This finding is different than the findings of most other studies. Most other studies of both bribery and tax evasion found that approval of bribery and tax evasion tends to decline with age.

France (Hernandez & McGee, 2012a)

- In all three age categories, opposition to bribery increased with age. Also, in all three age categories, opposition to bribery for each age category increased between 1981 and 2006.

Germany and Turkey (Benk & McGee, 2014)

- Turkish students in the 15–29 age category were significantly more opposed to bribe taking than were German students in the same age group.

Mexico (McGee et al., 2012)

- The mean scores for the age demographic were 2.73 (15–29), 2.19 (30–49), and 3.11 (50+). In other words, the 30–49 age group was most strongly opposed to bribe taking, and the 50+ group was least opposed, a result that is different from that found in most other surveys.
- Most surveys on ethical issues find that people become more strongly opposed to ethical acts as they get older.

- *P*-value comparisons of mean scores for the 15–29 v. 30–49 group and the 15–29 v. 50+ group found that the differences in mean scores were significant only at the 10% level.
- The difference in mean scores between the 30–49 v. 50+ group was not significant, probably due to the small sample size of the 50+ group.

USA (Hernandez & McGee, 2013b)

- For both waves, the trend is for opposition to bribery to increase with age. Opposition to bribery declined over time for the two youngest age groups. Attitude did not change for the 50+ group.

Four African Countries (Ethiopia, Ghana, Rwanda, and South Africa) (Hernandez & McGee, 2014b)

- Differences in age were not significant.

Three Latin American Countries (Argentina, Brazil, and Colombia) (Hernandez & McGee, 2013c)

- People over 30 were significantly more opposed to bribe taking than were younger people.

North America (Canada, Mexico, and the USA) (Hernandez & McGee, 2013d)

- The oldest age group was most opposed to bribery, while the youngest age group was least opposed.

Four European Countries (France, Germany, Great Britain, and Italy) (Hernandez & McGee, 2012b)

- The relationship was linear. Individuals in the oldest age group showed the strongest opposition to bribe taking; those in the youngest age group showed the least opposition to bribe taking.

Four Large Countries (Brazil, China, Germany, and the USA) (Hernandez & McGee, 2012c)

- The relationship between age and the extent of opposition to bribe taking was linear.
- The older the age was, the stronger was the opposition.
- Differences in all mean score comparisons were significant. The three age groups were 15–29, 30–49, and 50+.

Four Muslim Countries (Egypt, Indonesia, Iran, and Iraq) (Hernandez & McGee, 2014c)

- The older the people are, the stronger is their opposition to bribe taking.

Four Turkic Republics (Azerbaijan, Kazakhstan, Kyrgyzstan, and Uzbekistan) (Benk et al., 2016)

- The Azeri sample had the lowest mean scores for all age groups (18–29, 30–49, and 50+), indicating the strongest opposition to bribe taking.
- The Kazakhstan group tended to have the least opposition to bribe taking.
- Age was not a significant variable for the Kyrgyzstan sample. For the other three countries, the oldest group (50+) tended to be significantly more opposed to bribe taking than the middle group (30–49).
- In all four cases, the difference in mean scores between the youngest and oldest age groups was not significant, which was somewhat unusual since several other studies have found that opposition to bribe taking was stronger in the oldest age group and weakest in the youngest age group.
- If one combines the data for all four countries, the difference in mean scores between the 18–29 and 30–49 groups is not significant ($p = 0.740$), while the difference in mean scores between the 18–29 and 50+ groups is significant ($p = 0.040$) and the difference in mean scores between the 30–49 and 50+ groups is also significant ($p = 0.003$).

Is Government Cracking Down on Bribery? (McGee & Pardisi, 2023)

- The three countries included in the study were Iraq, Jordan, and Lebanon.
- In all three age groups, the Jordanian sample had the highest favorable percentages of the three countries.
- In the Iraqi age sample, the positive percentages increased with age, leading one to conclude that older people are more positive about the government's efforts to root out corruption and bribery. However, even for the oldest age group, the positive percentage is only 30.2%.
- There seemed to be no perceivable trend for the Jordanian sample. The percentage of positive scores were about the same for all three age categories.
- The percentage of positive responses declined with age for the Lebanese sample, leading one to conclude that there were three different trends for the three countries.

Religious Studies**Religion** (McGee et al., 2015)

- Those who were significantly more opposed to bribery included elderly Christians, elderly Muslims, and elderly Buddhists.
- Age was not a significant demographic variable for Hindus, Baha'is, and Jews.

Atheists (McGee et al., 2023b)

- The relationship between age and justifiability of taking a bribe was linear.
- The youngest age group (16–29) was the least opposed, while the oldest age group (50+) showed the strongest opposition.
- The differences in mean scores between groups were often significant.

Buddhists (McGee et al., 2023c)

- Opposition to taking a bribe was significantly stronger among the two oldest age groups (40–49 and 50+).

Christians (McGee et al., 2023d)

- Opposition to bribe taking was strong among all age groups, and opposition increased with age.

Hindus (McGee et al., 2023e)

- Age was not a significant demographic variable.

Jews (McGee et al., 2023f)

- Those in the youngest age group (16–29) were least opposed to bribe taking, while those in the oldest group (50+) showed the strongest opposition to bribe taking.
- The difference in mean scores was significant.

Muslims (McGee et al., 2023a)

- The youngest age group (16–29) is significantly more open to the idea of taking a bribe in the normal course of business than are the three older age groups.

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Chapter 30

Education Level and Attitudes Toward Bribery: Summaries of 23 Studies



Robert W. McGee and Serkan Benk

Introduction

This chapter summarizes the results of 23 studies that were conducted on the relationship between education level and attitude toward bribery. Additional summaries will be published in the second volume of this series, *The Ethics of Bribery: Country Studies* (McGee & Benk, 2023). This volume includes summaries of the following studies:

- Age – 26 studies (McGee & Benk, 2023b)
- Confidence in government – 15 studies (McGee & Benk, 2023c)
- Confidence in the justice system/courts – 6 studies (McGee & Benk, 2023l)
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- Education – 23 studies (McGee & Benk, 2023e)
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- Social class – 20 studies (McGee & Benk, 2023q)

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Sector of employment – 14 studies (McGee & Benk, 2023r)

Size of town – 10 studies (McGee & Benk, 2023s)

Twenty-four studies – 24 studies (McGee, 2023b)

Twenty-eight studies – 28 studies (McGee, 2023a)

Methodology

This chapter summarizes some of the findings of prior studies on the ethics of bribery. Some of the studies used the World Values Survey database as the basis for examining the relationship between education and the ethics of bribery. The survey question on bribery asked participants whether it is justifiable to accept a bribe in the course of business using a 10-point Likert scale where 1 = never justifiable and 10 = always justifiable. Other studies solicited the opinions of students or others.

Country Studies

Education Level (McGee & Benk, 2023a)

- In a study of 47 countries, education level was a significant demographic variable in some countries but not in others.
- The correlation between education level and attitude toward the acceptability of bribery was not clear. Several different patterns were found.

Australia (Hernandez & McGee, 2014a)

- Education level was not a significant demographic variable.

Brazil (McGee, 2014)

- The more education an individual had, the stronger the opposition was to bribe taking.

Egypt (Hernandez & McGee, 2013a)

- Education level was not a significant demographic variable.

England (James et al., 2019)

- The mean scores for student status for the bribery question were undergraduate student (1.78), undergraduate degree (1.36), master's degree (1.36), and PhD degree (1.10).
- The only difference in the mean score that was significant was the one comparing master and undergraduate student, and that comparison was only significant at

the 10% level ($p = 0.067$). Thus, all groups had basically the same opinion regarding bribe taking, although undergraduate students were somewhat less opposed to bribe taking than were the master students.

Germany and Turkey (Benk & McGee, 2014)

- Turkish business and economic students were significantly more opposed to bribe taking than were German business and economics students.

Mexico (McGee et al., 2012)

- Comparisons of mean scores for the various academic majors found that the differences were not significant. In other words, all groups had the same opinion on the ethics of bribe taking. The groups consisted of accounting majors, other business/economics majors, and engineering majors.

Four African Countries (Ethiopia, Ghana, Rwanda, and South Africa) (Hernandez & McGee, 2014b)

- Those with university degrees were most strongly opposed to bribe taking. Those with incomplete secondary education were least opposed. However, the relationship between the level of education and attitude toward bribe taking was not linear.

Three Latin American Countries (Argentina, Brazil, and Colombia) (Hernandez & McGee, 2013b)

- Differences in categories were significant, but there was no discernible trend.

North America (Canada, Mexico, and the USA) (Hernandez & McGee, 2013c)

- The trend tends to be that those with the highest level of education were most strongly opposed to bribery.

Four European Countries (France, Germany, Great Britain, and Italy) (Hernandez & McGee, 2012a)

- The group most opposed to bribe taking were those with university degrees.
- The group showing the least opposition to bribe taking were those with incomplete secondary education.
- Those in the other groups showed varying degrees of opposition to bribe taking.
- The relationship between education level and the extent of opposition to bribe taking was not quite linear.

Four Large Countries (Brazil, China, Germany, and the USA) (Hernandez & McGee, 2012b)

- The most educated and least educated groups showed the strongest opposition to bribe taking. Thus, the relationship between education level and the extent of opposition to bribe taking was curvilinear.

Four Muslim Countries (Egypt, Indonesia, Iran, and Iraq) (Hernandez & McGee, 2014c)

- There seemed to be no clear pattern. Those with no formal education and those with a university education tied for being most opposed to bribery, which might make the relationship appear to be curvilinear. However, the other rankings do not support this conclusion.

Four Turkic Republics (Azerbaijan, Kazakhstan, Kyrgyzstan, and Uzbekistan) (Benk et al., 2016)

- Several different patterns emerged.
- In the case of Azerbaijan, the more education a person had, the stronger was the opposition to bribe taking.
- For the other three countries (Kazakhstan, Kyrgyzstan, and Uzbekistan), the pattern was the opposite; the more education a person had, the less opposition there was to bribe taking.
- However, comparisons in mean scores indicated that none of the differences were significant. In other words, education was not a significant demographic variable.

Sixty Countries (Benk et al., 2017)

- People with a higher education tended to be more opposed to bribery than other groups.

Is the Government Cracking Down on Bribery? (McGee & Pardisi, 2023)

- The three countries included in this study were Iraq, Jordan, and Lebanon.
- The lower educated Jordanians had the highest regard for their government's efforts to clean up bribery and corruption. The Iraqi and Lebanese samples had similar low percentages of acceptance.
- For those with a middle level of education, the Jordanian group had the highest approval percentages. The Iraqi sample had by far the lowest percentage positive responses.
- In the higher education category, the Jordanian and Lebanese samples had more or less equal support for their government's efforts. The positive response rate for the Iraqi sample was substantially lower.

Religious Studies

Religion (McGee et al., 2015)

- Those who were significantly more opposed to bribery included well-educated Christians and well-educated Muslims.
- Education level was not a significant demographic variable for Baha'is, Buddhists, Hindus, or Jews.

Atheists (McGee et al., 2023b)

- Education level was not a significant demographic variable.

Buddhists (McGee et al., 2023c)

- Those with a tertiary education were significantly more opposed to bribe taking than were members in the other three education groups.

Christians (McGee et al., 2023d)

- Opposition to bribe taking was strong for all groups and increased as the education level increased. The relationship was linear.

Hindus (McGee et al., 2023e)

- Although those who completed primary and post-secondary education had the least opposition to bribe taking, and the secondary and tertiary graduates had the strongest opposition, the differences in mean scores were not significant at the 10% level ($p = 0.102$).

Jews (McGee et al., 2023f)

- Those with a secondary or post-secondary education had the least opposition to bribe taking, while those with a tertiary education showed the strongest opposition. However, the difference in mean scores was not significant.

Muslims (McGee et al., 2023a)

- Education level was a significant variable.
- Those having a tertiary education are significantly more opposed to bribe taking than are the other groups.

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Chapter 31

Income Level and Attitudes Toward Bribery: Summaries of 18 Studies



Robert W. McGee and Serkan Benk

Introduction

This chapter summarizes the results of 18 studies that were conducted on the relationship between income level and attitude toward bribery. Additional summaries will be published in the second volume of this series, *The Ethics of Bribery: Country Studies* (McGee & Benk, 2023). This volume includes summaries of the following studies:

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Sector of employment – 14 studies (McGee & Benk, 2023r)

Size of town – 10 studies (McGee & Benk, 2023s)

Twenty-four studies – 24 studies (McGee, 2023b)

Twenty-eight studies – 28 studies (McGee, 2023a)

Methodology

This chapter summarizes some of the findings of prior studies on the ethics of bribery. Some of the studies used the World Values Survey database as the basis for examining the relationship between income level and the ethics of bribery. The survey question on bribery asked participants whether it is justifiable to accept a bribe in the course of business using a 10-point Likert scale where 1 = never justifiable and 10 = always justifiable. Some other studies solicited the opinions of students and others.

Country Studies

Income Level (McGee & Benk, 2023a)

- A study of 48 countries found that income level was sometimes a significant demographic variable.
- There was no clear pattern concerning income level and attitude toward accepting a bribe.

Australia (Hernandez & McGee, 2014a)

- Those in the middle-income range were most opposed to bribe taking, followed by those in the high-income group.
- The group least opposed to bribe taking was the low-income group.
- However, the results were significant only at the 11% level.

Egypt (Hernandez & McGee, 2013a)

- Those in the lower-income category were somewhat more opposed to bribe taking than were individuals in the middle- and upper-income groups (10% significance).

Four African Countries (Ethiopia, Ghana, Rwanda, and South Africa) (Hernandez & McGee, 2014b)

- Those in the middle-income range were more opposed to bribe taking than those in the other two income groups.
- Those in the highest income group were least opposed.

Three Latin American Countries (Argentina, Brazil, and Colombia) (Hernandez & McGee, 2013b)

- Income level was not a significant demographic variable.

North America (Canada, Mexico, and the USA) (Hernandez & McGee, 2013c)

- Those in the highest-income category were most opposed to bribery. Those in the lowest-income category were least opposed.

Four European Countries (France, Germany, Great Britain, and Italy) (Hernandez & McGee, 2012a)

- The relationship between income level and the extent of opposition to bribe taking was linear.
- The higher the income level, the stronger the opposition to bribe taking.

Four Large Countries (Brazil, China, Germany, and the USA) (Hernandez & McGee, 2012b)

- None of the mean score comparisons in this category showed significant differences.

Four Muslim Countries (Egypt, Indonesia, Iran, and Iraq) (Hernandez & McGee, 2014c)

- Those in the low- and middle-income categories had identical mean scores, while those in the high-income group had the highest mean score, indicating the least opposition to bribery.

Four Turkic Republics (Azerbaijan, Kazakhstan, Kyrgyzstan, and Uzbekistan) (Benk et al., 2016)

- The categories were (1) lower, (2) middle, and (3) upper.
- A comparison of mean scores within a country reveals three different patterns.
- For the Azerbaijan sample, the middle group was slightly more opposed to bribe taking than were the other two groups.
- Opposition to bribe taking decreased as income level increased for the Kazak and Kyrg samples.
- Opposition increased as income level increased for the Uzbek sample.
- None of the differences in mean score between the lower- and middle-income groups were significant.
- Some differences in mean score were significant at the 10% level for the middle- vs. upper-income levels.

Sixty Countries (Benk et al., 2017)

- Those who had a higher income tended to be less opposed to bribery.
- Those with higher income tended to have a more positive view of the government.

Is the Government Cracking Down on Bribery? (McGee & Pardisi, 2023)

- Three countries – Iraq, Jordan, and Lebanon – were included in the sample.
- The Jordanian low-income sample had the highest positive response percentage, while the Iraqi low-income group had the least positive response.
- The same relationship held for the medium- and high-income groups – Jordan had the highest positive percentage, followed by Lebanon, with the Iraqi sample showing the lowest positive percentage for each income category.
- For the Iraqi sample, faith in the government declines as income level rises.
- For the Jordanian and Lebanese samples, the highest-income group had the highest favorable rating for government, while the medium-income group had the lowest regard for government efforts.

Religious Studies

Atheists (McGee et al., 2023b)

- The low-income group was significantly more opposed to bribe taking than was the medium-income group.

Buddhists (McGee et al., 2023c)

- Income level was not a significant demographic variable.

Christians (McGee et al., 2023d)

- Those in the highest-income level had the least opposition to bribe taking; those in the low- and medium-income categories were tied in their stronger opposition to bribe taking. All groups showed strong opposition.

Hindus (McGee et al., 2023e)

- Income level was not a significant demographic variable.

Jews (McGee et al., 2023f)

- Income level was not a significant demographic variable.

Muslims (McGee et al., 2023a)

- Those in the highest-income level were significantly less opposed to bribe taking than were members in the other two income groups.

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Chapter 32

Social Class and Attitudes Toward Bribery: Summaries of 20 Studies



Robert W. McGee and Serkan Benk

Introduction

This chapter summarizes the results of 20 studies that were conducted on the relationship between social class and attitude toward bribery. Additional summaries will be published in the second volume of this series, *The Ethics of Bribery: Country Studies* (McGee & Benk, 2023). This volume includes summaries of the following studies:

- Age – 26 studies (McGee & Benk, 2023b).
- Confidence in government – 15 studies (McGee & Benk, 2023c).
- Confidence in the justice system/courts – 6 studies (McGee & Benk, 2023l).
- Confidence in the police – 7 studies (McGee & Benk, 2023d).
- Education – 23 studies (McGee & Benk, 2023e).
- Employment status – 17 studies (McGee & Benk, 2023f).
- Ethnicity – 8 studies (McGee & Benk, 2023g).
- Gender – 31 studies (McGee & Benk, 2023h).
- Happiness – 19 studies (McGee & Benk, 2023i).
- Health – 11 studies (McGee & Benk, 2023j).
- Income – 18 studies (McGee & Benk, 2023k).
- Marital status – 20 studies (McGee & Benk, 2023m).
- Political viewpoint – 16 studies (McGee & Benk, 2023n).
- Religious denomination – 19 studies (McGee & Benk, 2023o).
- Religiosity – 12 studies (McGee & Benk, 2023p).
- Social class – 20 studies (McGee & Benk, 2023q).
- Sector of employment – 14 studies (McGee & Benk, 2023r).

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Size of town – 10 studies (McGee & Benk, 2023s).

Twenty-four studies – 24 studies (McGee, 2023b).

Twenty-eight studies – 28 studies (McGee, 2023a).

Methodology

This chapter summarizes some of the findings of prior studies on the ethics of bribery. Some of the studies used the World Values Survey database as the basis for examining the relationship between social class and the ethics of bribery. The survey question on bribery asked participants whether it is justifiable to accept a bribe in the course of business using a 10-point Likert scale where 1 = never justifiable and 10 = always justifiable. Other surveys gathered the opinions of students or others.

Country Studies

Social Class (McGee & Benk, 2023a)

- A study of 48 countries found that different social classes sometimes have significantly different views on the acceptability of receiving a bribe.
- Social class is a significant demographic variable.
- No clear pattern emerged regarding which social class was most opposed or least opposed to bribery.

Australia (Hernandez & McGee, 2014a)

- Those in the lower class were significantly less opposed to bribe taking than were the other groups.

Brazil (McGee, 2014)

- Those in the upper class were significantly less opposed to bribe taking than were members of the other four classes (upper middle class, lower middle class, working class, lower class).
- The other four classes were equally opposed to bribe taking.

China and South Korea (McGee et al., 2017)

- All of the social class mean score differences for the Chinese sample were insignificant, as were most of the differences for the South Korean sample. However, the upper middle class was significantly less opposed to bribery than was the

lower middle class and was slightly less opposed to bribery than the working class ($p = 0.0836$).

Egypt (Hernandez & McGee, 2013a)

- Social class was not a significant demographic variable.

Four African Countries (Ethiopia, Ghana, Rwanda, and South Africa) (Hernandez & McGee, 2014b)

- Those in the working class were most opposed to bribe taking, while those in the lower class were least opposed. Those in the upper class and upper middle class were in the middle.

Three Latin American Countries (Argentina, Brazil, and Colombia) (Hernandez & McGee, 2013b)

- The results were curvilinear. Those in the middle class had mean scores that were between the working class and lower class.

North America (Canada, Mexico, and the USA) (Hernandez & McGee, 2013c)

- The upper middle class was most opposed to bribery; the upper class was least opposed.

Four European Countries (France, Germany, Great Britain, and Italy) (Hernandez & McGee, 2012a)

- Social class was not a significant demographic variable.

Four Large Countries (Brazil, China, Germany, and the USA) (Hernandez & McGee, 2012b)

- The upper middle-class group showed the strongest opposition to bribe taking, followed by the lower middle class, working class, lower class, and upper class.

Four Muslim Countries (Egypt, Indonesia, Iran, and Iraq) (Hernandez & McGee, 2014c)

- Those in the working class were most opposed to bribery, while those in the upper class were least opposed. The relationship was mostly linear.

Sixty Countries (Benk et al., 2017)

- Cluster 1 (people who lived in either rich or poor countries): The higher social classes tended to be most strongly opposed to bribery. The upper social classes tended to have a more positive view of government.
- Cluster 2 (people who lived in transition or developing countries): Those in the higher social classes tended to have less opposition to bribery.

Is the Government Cracking Down on Bribery? (McGee & Pardisi, 2023)

- The samples were divided into five social classes: upper class, upper middle class, lower middle class, working class, and lower class.
- In the Iraqi sample, the working class had the most favorable view of the government's attempts to clean up corruption and bribery; the upper class showed the least support.
- In the Jordanian sample, the upper middle class had the most confidence in the government's efforts to clean up corruption and bribery; the lower class had the lowest percentage positive responses.
- In the Lebanese sample, the highest positive response was from the lower class, while the least positive response was from the upper middle class.

Religious Studies

Religion (McGee et al., 2015)

- Those who were significantly more opposed to bribery were Christians in a lower social class, Muslims in a lower social class, and Jews in a lower social class.
- Social class was not a significant demographic variable for Buddhists, Baha'is, and Hindus.

Atheists (McGee et al., 2023a)

- Social class was not a significant demographic variable.

Buddhists (McGee et al., 2023b)

- Social class was not a significant demographic variable.

Christians (McGee et al., 2023c)

- The upper class had the lowest opposition to bribe taking; the lower middle class and working class showed the strongest opposition.

Hindus (McGee et al., 2023d)

- Members of the upper class were significantly less opposed to bribe taking than were members of the other classes.

Jews (McGee et al., 2023e)

- Social class was not a significant demographic variable.

Muslims (McGee et al., 2023)

- The upper class had the least opposition to bribe taking, while the working class had the strongest opposition. The difference in mean scores was significant.

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Chapter 33

Ethnicity and Attitudes Toward Bribery: Summaries of Eight Studies



Robert W. McGee and Serkan Benk

Introduction

This chapter summarizes the results of eight studies that were conducted on the relationship between ethnicity and attitude toward bribery. Additional summaries will be published in the second volume of this series, *The Ethics of Bribery: Country Studies* (McGee & Benk, 2023). This volume includes summaries of the following studies:

- Age – 26 studies (McGee & Benk, 2023a)
- Confidence in government – 15 studies (McGee & Benk, 2023b)
- Confidence in the justice system/courts – 6 studies (McGee & Benk, 2023k)
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- Social class – 20 studies (McGee & Benk, 2023p)

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Size of town – 10 studies (McGee & Benk, 2023r)

Twenty-four studies – 24 studies (McGee, 2023b)

Twenty-eight studies – 28 studies (McGee, 2023a)

Methodology

This chapter summarizes some of the findings of prior studies on the ethics of bribery. Most of the studies were empirical and used the World Values Survey database as the basis for examining the relationship between ethnicity and the ethics of bribery. The survey question on bribery asked participants whether it is justifiable to accept a bribe in the course of business using a 10-point Likert scale where 1 = never justifiable and 10 = always justifiable.

Three Latin American Countries (Argentina, Brazil, and Colombia) (Hernandez & McGee, 2013a)

- Caucasians were most opposed to bribe taking, followed by half breed black/white, followed by black.

Australia (Hernandez & McGee, 2014a)

- The group most opposed to bribe taking was the English-speaking Australian group, followed by Europeans, Aboriginal Australians, South Asians (Indian, Hindu, Pakistani, Bangladeshi), Central Asians (Arabic), and East Asians (Chinese, Japanese).

Brazil (McGee, 2014)

- Whites were significantly more opposed to bribe taking than were either of the other two groups (blacks and half breeds). Blacks and half breeds were equally opposed to bribe taking.

Brazil, China, Germany, and the USA (Hernandez & McGee, 2012a)

- Whites showed the strongest opposition to bribe taking. Opposition declined in this order: East Asians, Hispanics, half-breed black/white, and blacks.

Canada, Mexico, and the USA (North America) (Hernandez & McGee, 2013b)

- Blacks and whites were most opposed, followed by East Asians and Hispanics. Colored were least opposed.

Four Muslim Countries (Egypt, Indonesia, Iran, and Iraq) (Hernandez & McGee, 2014b)

- Central Asian (Arabic) participants were most opposed to bribery, followed by Javanese and Kurd/Esid. Those least opposed were three Iranian ethnic groups.

Four African Countries (Ethiopia, Ghana, Rwanda, and South Africa) (Hernandez & McGee, 2014c)

- The Ethiopian Oromiya group was the most opposed to bribe taking, followed closely by the Ethiopia Amhara group. The black/other black group was least opposed.

Four European Countries (France, Germany, Great Britain, and Italy) (Hernandez & McGee, 2012b)

- The group having the strongest opposition to bribe taking was the Caucasians, followed by the South Asians (Indian, Hindu, Pakistani, and Bangladeshi), blacks, East Asians (Chinese and Japanese), and the Central Asians (Arabs).

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Chapter 34

Marital Status and Attitudes Toward Bribery: Summaries of 20 Studies



Robert W. McGee and Serkan Benk

Introduction

This chapter summarizes the results of 20 studies that were conducted on the relationship between marital status and attitude toward bribery. Additional summaries will be published in the second volume of this series, *The Ethics of Bribery: Country Studies* (McGee & Benk, 2023). This volume includes summaries of the following studies:

- Age – 26 studies (McGee & Benk, 2023a)
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Size of town – 10 studies (McGee & Benk, 2023r)

Twenty-four studies – 24 studies (McGee, 2023b)

Twenty-eight studies – 28 studies (McGee, 2023a)

Methodology

This chapter summarizes some of the findings of prior studies on the ethics of bribery. Most of the studies used the World Values Survey database as the basis for examining the relationship between marital status and the ethics of bribery. The survey question on bribery asked participants whether it is justifiable to accept a bribe in the course of business using a 10-point Likert scale where 1 = never justifiable and 10 = always justifiable. Some studies surveyed students and others.

Country Studies

Australia (Hernandez & McGee, 2014a)

- Married and widowed people were most opposed to bribe taking, followed by divorced, separated, living together as married, and single/never married people.

Brazil (McGee, 2014a)

- Widows were most strongly opposed to bribe taking, followed by separated, married, divorced, living together, and never married. This finding was similar to the findings of several studies cited in the chapter.

China, Hong Kong, and Macau (McGee, 2014b)

- For the PRC marital status comparisons, the married group was significantly more opposed to bribe taking than was the divorced group, but only at the 10% level. All other mean score comparisons were not significant.
- For Taiwan, the widow group showed the strongest opposition to bribe taking, followed by the married group, the single group, and the divorced group. The mean score comparisons for the married vs. widow group and the divorced vs. single group found no significant differences. All other group comparisons showed significant differences.
- For the Hong Kong sample, the divorced group had the strongest opposition to bribe taking, followed by the widowed group, the married group, and the single group. The only mean score comparison that did not find significant differences was the divorced vs. widow comparison. All other differences in mean score were significant at the 5% level.

Egypt (Hernandez & McGee, 2013a)

- Differences in mean scores were not significant.

England (James et al., 2019)

- Means for marital status were married (1.39) and not married (3.89). Thus, taking a bribe in the course of one's duties was significantly more serious for the married group ($p = 0.006$).

France (Hernandez & McGee, 2012a)

- In both 1981 and 2006, married individuals were most opposed to bribery, and single individuals were least opposed. A comparison of mean scores for 1981 and 2006 for each category found that all three categories became more opposed to bribery over time.

Germany and Turkey (Benk & McGee, 2014)

- Turkish single students were significantly more opposed to bribe taking than were German single students.

The USA (Hernandez & McGee, 2013b)

- For all three categories – single, married, and divorced – opposition to bribery decreased between 1982 and 2006. For both waves, married individuals were more opposed to bribery than were the other two groups, and single individuals were least opposed.

Four African Countries (Ethiopia, Ghana, Rwanda, and South Africa) (Hernandez & McGee, 2014b)

- Divorced people were most strongly opposed to bribe taking. Married, separated, and widowed tied for second place, followed by single/never married and living together as married.

Three Latin American Countries (Argentina, Brazil, and Colombia) (Hernandez & McGee, 2013c)

- Widows were most opposed to bribe taking, followed by married, separated, living together as married, divorced, and single/never married.

North America (Canada, Mexico, and the USA) (Hernandez & McGee, 2013d)

- Divorced individuals were most opposed to bribery, followed closely by married and widowed individuals. Those who were never married or living together as married were least opposed.

Four European Countries (France, Germany, Great Britain, and Italy) (Hernandez & McGee, 2012b)

- The group most strongly opposed to bribery was widows.
- The married and separated groups tied for second place, followed by those who were divorced, those who were single/never married group, and those who were living together as married.

Four Large Countries (Brazil, China, Germany, and the USA) (Hernandez & McGee, 2012c)

- The widowed and married groups showed the strongest opposition to bribe taking, followed by the separated, divorced, living together as married, and single/never married groups.

Four Muslim Countries (Egypt, Indonesia, Iran, and Iraq) (Hernandez & McGee, 2014c)

- Widows were most opposed to bribery, followed by those living together as married and divorced, married, single/never married, and separated.

Religious Studies

Atheists (McGee et al., 2023b)

- Married people were significantly more opposed to bribe taking than were single people.

Buddhists (McGee et al., 2023c)

- Differences in mean scores were not significant.

Christians (McGee et al., 2023d)

- Opposition to bribe taking was strong for all groups. Those with the least opposition were the living together as married group. The group showing the strongest opposition was the divorced group.

Hindus (McGee et al., 2023e)

- The group least opposed to bribe taking was the separated group, and the group most strongly opposed to bribe taking was the widowed group. Several other comparisons also had significant differences in mean scores.

Jews (McGee et al., 2023f)

- Those in the single group had the least opposition to bribe taking, while those in the widowed group had the strongest opposition to bribe taking. However, the difference in mean scores was not significant.

Muslims (McGee et al., 2023a)

- Differences in mean score were not significant.

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Chapter 35

Employment Status and Attitudes Toward Bribery: Summaries of 17 Studies



Robert W. McGee and Serkan Benk

Introduction

This chapter summarizes the results of 17 studies that were conducted on the relationship between employment status and attitude toward bribery. Additional summaries will be published in the second volume of this series, *The Ethics of Bribery: Country Studies* (McGee & Benk, 2023). This volume includes summaries of the following studies:

- Age – 26 studies (McGee & Benk, 2023a)
- Confidence in government – 15 studies (McGee & Benk, 2023b)
- Confidence in the justice system/courts – 6 studies (McGee & Benk, 2023k)
- Confidence in the police – 7 studies (McGee & Benk, 2023c)
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- Employment status – 17 studies (McGee & Benk, 2023e)
- Ethnicity – 8 studies (McGee & Benk, 2023f)
- Gender – 31 studies (McGee & Benk, 2023g)
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- Marital status – 20 studies (McGee & Benk, 2023l)
- Political viewpoint – 16 studies (McGee & Benk, 2023m)
- Religious denomination – 19 studies (McGee & Benk, 2023n)
- Religiosity – 12 studies (McGee & Benk, 2023o)
- Social class – 20 studies (McGee & Benk, 2023p)

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Sector of employment – 14 studies (McGee & Benk, 2023q)

Size of town – 10 studies (McGee & Benk, 2023r)

Twenty-four studies – 24 studies (McGee, 2023b)

Twenty-eight studies – 28 studies (McGee, 2023a)

Methodology

This chapter summarizes some of the findings of prior studies on the ethics of bribery. Some of the studies used the World Values Survey database as the basis for examining the relationship between employment status and the ethics of bribery. The survey question on bribery asked participants whether it is justifiable to accept a bribe in the course of business using a 10-point Likert scale where 1 = never justifiable and 10 = always justifiable. Other studies solicited the opinions of students and others.

Country Studies

Argentina, Brazil, and Colombia [Three Latin American Countries] (Hernandez & McGee, 2013a)

- Housewives were most opposed to bribe taking; students and the unemployed were least opposed.

Australia (Hernandez & McGee, 2014a)

- Retired people were most strongly opposed to bribe taking, followed by housewives, the self-employed, students, full-time and part-time employees, and unemployed.

Brazil (McGee, 2014)

- The only significant difference in mean scores was the comparison between housewives and full-time employees. In that case, housewives were significantly less opposed to bribe taking but only at the 10% level.
- The “Other” categories were all equally opposed to bribe taking (full-time, part-time, self-employed, retired, unemployed, students).

Brazil, China, Germany, and the USA [Four Large Countries] (Hernandez & McGee, 2012a)

- The retired group had the strongest opposition to bribe taking, followed by the self-employed, full-time and part-time workers, housewives, students, and the unemployed.

Canada, Mexico, and the USA [North America] (Hernandez & McGee, 2013b)

- Retired people tended to be most opposed to bribery, followed by full-time and part-time employees. Housewives and the unemployed were least opposed to bribery.

Egypt (Hernandez & McGee, 2013c)

- Retired and those who were employed full-time were significantly more opposed to bribe taking. Students and the unemployed were least opposed.

Egypt, Indonesia, Iran, and Iraq [Four Muslim Countries] (Hernandez & McGee, 2014b)

- Full-time employees, retired, and others were most strongly opposed to bribery. Those who were unemployed were least opposed. Part-timers and the self-employed were only slightly less opposed.

Ethiopia, Ghana, Rwanda, and South Africa [African Countries] (Hernandez & McGee, 2014c)

- Housewives were most opposed to bribe taking. Self-employed and retired people tied for second place. Full-time employees, students, and the unemployed were in the next group. Part-time employees were least opposed to bribe taking

France (Hernandez & McGee, 2012b)

- For the 1981 study, those most opposed to bribery was the “Other” category, which consisted of retired, housewives, students, unemployed, and others.
- The “Other” category could also be labeled *not in workforce*. Part-time workers were least opposed to bribery. For the 2006 study, part-time workers were most opposed to bribery, while self-employed individuals were least opposed.

France, Germany, Great Britain, and Italy [Four European Countries] (Hernandez & McGee, 2012c)

- The group showing the strongest opposition to bribe taking was the retired group.
- There was a tie for second place between housewives and part-time employees. In the fourth place was the self-employed group.
- Tied for the fifth place were full-time employees and the “Other” group. There was a tie for least opposition between students and the unemployed.

The USA (Hernandez & McGee, 2013d)

- In 1982, part-time workers and those in the “Other” category, which includes retired, housewives, students, and others, were most opposed to bribery, while self-employed individuals were least opposed.

- In 2006, the group most opposed to bribery was the part-time group. However, this finding must be heavily discounted, since the sample size for the part-time group was only 4. The group least opposed to bribery in 2006 was the full-time employee group.
- A comparison of the 1982 and 2006 data finds that the full-time and other categories became less opposed to bribery over time, while the self-employed group became more opposed.

Religious Studies

Atheist Attitudes Toward Bribery (McGee et al., [2023b](#))

- The unemployed group showed the weakest opposition to bribe taking; the retired/pensioned group showed the strongest opposition. Differences in mean scores among the eight groups were often significant.

Buddhist Attitudes Toward Bribery (McGee et al., [2023c](#))

- Students had the least opposition to bribe taking, while those in the “Other” and retired/pensioned categories showed the strongest opposition. However, the difference in mean scores was only significant at the 10% level.

Christian Attitudes Toward Bribery (McGee et al., [2023d](#))

- Those in the “Other” category were least opposed to bribe taking; the retired/pensioned group showed the strongest opposition to bribe taking.

Hindu Attitudes Toward Bribery (McGee et al., [2023e](#))

- Although students showed the least aversion to bribe taking, and the retired/pensioned group showed the highest aversion, the differences in mean scores were not significant.

Jewish Attitudes Toward Bribery (McGee et al., [2023f](#))

- Although students had the least aversion to bribe taking and those in the retired/pensioned group had the strongest opposition, the difference in mean scores was not significant, perhaps due to the small sample size.

Muslim Attitudes Toward Bribery (McGee et al., [2023a](#))

- Is a significant variable. Homemakers not otherwise employed showed the strongest opposition to bribe taking. Those working part-time (less than 30 h per week) tended to have significantly less opposition to bribe taking than several other groups.

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Chapter 36

Sector of Employment and Attitudes toward Bribery: Summaries of 14 Studies



Robert W. McGee and Serkan Benk

Introduction

This chapter summarizes the results of 14 studies that were conducted on the relationship between sector of employment and attitude toward bribery. Additional summaries will be published in the second volume of this series, *The Ethics of Bribery: Country Studies* (McGee & Benk, 2023). This volume includes summaries of the following studies:

- Age – 26 studies (McGee & Benk, 2023a)
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- Religiosity – 12 studies (McGee & Benk, 2023o)

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Social class – 20 studies (McGee & Benk, 2023p)
 Sector of employment – 14 studies (McGee & Benk, 2023q)
 Size of town – 10 studies (McGee & Benk, 2023r)
 Twenty-four studies – 24 studies (McGee, 2023b)
 Twenty-eight studies – 28 studies (McGee, 2023a)

Methodology

This chapter summarizes some of the findings of prior studies on the ethics of bribery. Some of the studies used the World Values Survey database as the basis for examining the relationship between sector of employment and the ethics of bribery. The survey question on bribery asked participants whether it is justifiable to accept a bribe in the course of business using a 10-point Likert scale where 1 = never justifiable and 10 = always justifiable. Other studies gathered opinions of students and others.

Country Studies

Argentina, Brazil, and Colombia [Three Latin American Countries] (Hernandez & McGee 2013b)

- Those who worked in the private and public sectors had similar views.

Australia (Hernandez & McGee, 2014a)

- Institution of occupation was not a significant variable.

Brazil, China, Germany, and the USA [Four Large Countries] (Hernandez & McGee, 2012a)

- Government sector workers were the most opposed to bribe taking, followed by self-employed people, those who worked at private non-profit organizations, and those who worked at private companies.

Canada, Mexico, and the USA [North America] (Hernandez & McGee, 2013a)

- Those who worked at public and private institutions were equally opposed to bribery.
- Those who worked for non-profit institutions were only slightly less opposed to bribery. Self-employed individuals were significantly least opposed.

Egypt (Hernandez & McGee, 2013c)

- Institution of occupation (private vs. public sector) was not a significant variable.

Egypt, Indonesia, Iran, and Iraq [Four Muslim Countries] (Hernandez & McGee, 2014b)

- Those who worked at public institutions tended to be most opposed to bribery, while those at private non-profit institutions tended to be least opposed.

Ethiopia, Ghana, Rwanda, and South Africa [Four African Countries] (Hernandez & McGee, 2014c)

- Those who worked in public institutions were most strongly opposed to bribe taking, followed by those in private business.
- Those who worked for private non-profit organizations were least opposed.

France, Germany, Great Britain, and Italy [Four European Countries] (Hernandez & McGee, 2012b)

- The group most opposed to bribery was the group that worked in public institutions, followed by those who worked in the private sector.
- The group showing the least degree of opposition to bribe taking was the group who worked in private business.

Religious Studies**Atheist Attitudes Toward Bribery** (McGee et al., 2023b)

- The private non-profit group was significantly less opposed to bribe taking than were the government and business groups.

Buddhist Attitudes Toward Bribery (McGee et al., 2023c)

- Sector of employment was not a significant demographic variable.

Christian Attitudes Toward Bribery (McGee et al., 2023d)

- Those who worked in the private, non-profit sector were the least opposed to bribe taking, while those who worked for governmental institution had the strongest opposition.

Hindu Attitudes Toward Bribery (McGee et al., 2023e)

- Although those who worked in government or public institutions had the least opposition to bribe taking, and those who worked in private non-profit organiza-

tions had the strongest opposition, the difference in mean scores was not significant.

Jewish Attitudes Toward Bribery (McGee et al., 2023f)

- Those who worked in the private non-profit sector showed the least opposition to bribe taking, while those who worked in government or public institution had the strongest opposition to bribe taking. However, the difference in mean scores was significant only at the 10% level ($P = 0.095$).

Muslim Attitudes Toward Bribery (McGee et al., 2023a)

- Those in the private non-profit sector were significantly less opposed to taking bribes than those in the government or private business sector.

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Chapter 37

Political Viewpoint and Attitudes Toward Bribery: Summaries of 16 Studies



Robert W. McGee and Serkan Benk

Introduction

This chapter summarizes the results of 16 studies that were conducted on the relationship between political viewpoint and attitude toward bribery. Additional summaries will be published in the second volume of this series, *The Ethics of Bribery: Country Studies* (McGee & Benk, 2023). This volume includes summaries of the following studies:

- Age – 26 studies (McGee & Benk, 2023a)
- Confidence in government – 15 studies (McGee & Benk, 2023b)
- Confidence in the justice system/courts – 6 studies (McGee & Benk, 2023k)
- Confidence in the police – 7 studies (McGee & Benk, 2023c)
- Education – 23 studies (McGee & Benk, 2023d)
- Employment status – 17 studies (McGee & Benk, 2023e)
- Ethnicity – 8 studies (McGee & Benk, 2023f)
- Gender – 31 studies (McGee & Benk, 2023g)
- Happiness – 19 studies (McGee & Benk, 2023h)
- Health – 11 studies (McGee & Benk, 2023i)
- Income – 18 studies (McGee & Benk, 2023j)
- Marital status – 20 studies (McGee & Benk, 2023l)
- Political viewpoint – 16 studies (McGee & Benk, 2023m)
- Religious denomination – 19 studies (McGee & Benk, 2023n)
- Religiosity – 12 studies (McGee & Benk, 2023o)
- Social class – 20 studies (McGee & Benk, 2023p)

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Sector of employment – 14 studies (McGee & Benk, 2023q)

Size of town – 10 studies (McGee & Benk, 2023r)

Twenty-four studies – 24 studies (McGee, 2023b)

Twenty-eight studies – 28 studies (McGee, 2023a)

Methodology

This chapter summarizes some of the findings of prior studies on the ethics of bribery. Some of the studies used the World Values Survey database as the basis for examining the relationship between political viewpoint and the ethics of bribery. The survey question on bribery asked participants whether it is justifiable to accept a bribe in the course of business using a 10-point Likert scale where 1 = never justifiable and 10 = always justifiable. Some other studies gathered the views of students and others.

Country Studies

Australia (Hernandez & McGee, 2014a)

- Differences in mean score were not significant.

Egypt (Hernandez & McGee, 2013a)

- Differences in mean score were not significant.

Four African Countries [Ethiopia, Ghana, Rwanda, and South Africa] (Hernandez & McGee, 2014b)

- The relationship between mean score and position is linear. Those on the left are most opposed to bribe taking, while those on the right are least opposed.

Three Latin American Countries [Argentina, Brazil, and Colombia] (Hernandez & McGee, 2013b)

- Centrists were most opposed to bribe taking, and leftists were least opposed.

North America [Canada, Mexico, and the USA] (Hernandez & McGee, 2013c)

- Those in the center tended to be somewhat more opposed to bribery than the other two groups.
- Those on the right tended to be least opposed to bribery.

Four European Countries [France, Germany, Great Britain, and Italy] (Hernandez & McGee, 2012a)

- Differences in mean score were not significant.

Four Large Countries [Brazil, China, Germany, and the USA] (Hernandez & McGee, 2012b)

- Differences in mean score were not significant.

Four Muslim Countries [Egypt, Indonesia, Iran, and Iraq] (Hernandez & McGee, 2014c)

- Those on the right and those on the left had identical mean scores and were most opposed to bribery, whereas those in the center were least opposed. Thus, the distribution is curvilinear.

Sixty Countries (Benk et al., 2017)

- People who lived in either rich or poor countries – Those on the right of the political spectrum were less opposed to bribery. There was a positive correlation between confidence in government and those on the right side of the political spectrum.
- People who lived in transition or developing countries – Those on the right side of the political spectrum were less opposed to bribery. There was a positive correlation between confidence in government and those on the right side of the political spectrum.

Religious Studies

Religion (McGee et al., 2015)

- Those who were significantly more opposed to bribery included Christians, Baha'is, Jews, and Muslims on the left side of the political scale.
- Differences in mean scores for Buddhists and Hindus were not significant.

Atheists (McGee et al., 2023b)

- Those on the left were significantly more opposed to bribe taking than were those in the right and center groups.

Buddhists (McGee et al., 2023c)

- Left, right, and centrist views did not differ significantly.

Buddhists	
Position on the political spectrum and attitude toward bribery	Citation
Left, right, and centrist views did not differ significantly	McGee, R. W., Benk, S. & Yüzbaşı, B. (2023). Buddhist Attitudes toward Bribery. In R. W. McGee & S. Benk (Eds.), <i>The Ethics of Bribery: Theoretical and Empirical Studies</i> . Switzerland: Springer

Christians (McGee et al., 2023d)

- Those on the right had the least opposition to bribe taking; the left and center groups had mean scores that were nearly identical to each other in their stronger opposition to bribe taking.

Hindus (McGee et al., 2023e)

- Left, right, and centrist views did not differ significantly.

Jews (McGee et al., 2023f)

- Left, right, and centrist views did not differ significantly.

Muslims (McGee et al., 2023a)

- The differences in mean scores were not significant.

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Chapter 38

Religious Denomination and Attitudes Toward Bribery: Summaries of 19 Studies



Robert W. McGee and Serkan Benk

Introduction

This chapter summarizes the results of 19 studies that were conducted on the relationship between religious denomination and attitude toward bribery. Additional summaries will be published in the second volume of this series, *The Ethics of Bribery: Country Studies* (McGee & Benk, 2023). This volume includes summaries of the following studies:

- Age – 26 studies (McGee & Benk, 2023a)
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- Gender – 31 studies (McGee & Benk, 2023g)
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- Political viewpoint – 16 studies (McGee & Benk, 2023m)
- Religious denomination – 19 studies (McGee & Benk, 2023n)
- Religiosity – 12 studies (McGee & Benk, 2023o)
- Social class – 20 studies (McGee & Benk, 2023p)

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Sector of employment – 14 studies (McGee & Benk, 2023q)

Size of town – 10 studies (McGee & Benk, 2023r)

Twenty-four studies – 24 studies (McGee, 2023b)

Twenty-eight studies – 28 studies (McGee, 2023a)

Methodology

This chapter summarizes some of the findings of prior studies on the ethics of bribery. Some of the studies used the World Values Survey database as the basis for examining the relationship between religious denomination and the ethics of bribery. The survey question on bribery asked participants whether it is justifiable to accept a bribe in the course of business using a 10-point Likert scale where 1 = never justifiable and 10 = always justifiable. Other studies solicited the opinions of students and others.

Religious Attitudes Toward Bribery: A Comparative Study (McGee et al., 2023g)

- Rank by religion – The Jewish respondents were least opposed to accepting a bribe; Muslims were most opposed. Religion was a significant demographic variable.
- Gender – 69.9% of females thought accepting a bribe was never justifiable; 69.1% of males thought accepting a bribe was never justifiable. Christian women were significantly more opposed to bribe taking than were Christian men. Male-female differences in other religions were not significant.

Atheist Attitudes Toward Bribery (McGee et al., 2023b)

- Overall, 64.7% of the sample thought that bribery could never be justified, while only 0.9% thought it could always be justified.

Buddhist Attitudes Toward Bribery (McGee et al., 2023c)

- Overall, 67.5% of the survey believed that taking a bribe is never justifiable, which means that 32.5% believed that taking a bribe could be justifiable under some circumstances. The overall mean was 1.91, which, on a scale of 1–10, indicates that the acceptability of taking a bribe was very low.

Christian Attitudes Toward Bribery (McGee et al., 2023d)

- Overall – Opposition to bribe taking was strong, as indicated by an overall mean score of just 1.98, where 1 = never justifiable and 10 = always justifiable.

Hindu Attitudes Toward Bribery (McGee et al., 2023e)

- Overall – 61.8% believed that accepting a bribe in the course of business was never justifiable, while only 1.6% thought it was always justifiable.

Jewish Attitudes Toward Bribery (McGee et al., 2023f)

- Overall – 62.1% believed taking a bribe in the course of business was never justifiable, whereas only 2.3% thought it was always justifiable.

Muslim Attitudes Toward Bribery (McGee et al., 2023a)

- Overall – 69% believe that taking a bribe in the course of business is never acceptable.

Argentina, Brazil, and Colombia [Three Latin American Countries] (Hernandez & McGee, 2013a)

- Religion was not a significant demographic variable.

Australia (Hernandez & McGee, 2014a)

- Hindus were most opposed to bribe taking, followed by Protestants, Christians, Roman Catholics, Orthodox, Jews, and Buddhists.

Brazil (McGee, 2014)

- Protestants were generally less opposed to bribe taking than were the other religions (Spiritista, Evangelical, and Catholic).
- The difference in mean scores between Protestants and Spiritistas was significant at the 5% level.
- Differences in mean score between Protestants and the other two religions were significant at the 10% level.

Brazil, China, Germany, and the USA [Four Large Countries] (Hernandez & McGee, 2012a)

- Protestants and Spiritistas had the strongest opposition to bribe taking, followed by Evangelicals, Muslims, Roman Catholics, and Buddhists.

Canada, Mexico, and the USA [North America] (Hernandez & McGee, 2013b)

- Muslims and Orthodox were most opposed to bribery, while Jehovah Witnesses and Evangelical Christians were least opposed.

Egypt (Hernandez & McGee, 2013d)

Religion was not a significant variable for either Muslims or Christians.

Ethiopia, Ghana, Rwanda, and South Africa [African Countries] (Hernandez & McGee, 2014b)

- Orthodox were most strongly opposed to bribe taking, followed by Protestants, Pentecostals, Roman Catholics, Evangelicals, and the Independent African Church. Muslims were least opposed.

France (Hernandez & McGee, 2012b)

- None of the differences in mean scores were significant for either year under study. The three religions included in the study were Roman Catholic, Protestant, and Muslim.

France, Germany, Great Britain, and Italy [Four European Countries] (Hernandez & McGee, 2012c)

- The group that showed the strongest opposition to bribery was the *Other* group.
- The Christian group was least opposed.
- There was a tie for the second place between the Anglicans and the Orthodox Christians.
- The Evangelicals and Roman Catholics tied for the fifth place.
- Muslims were in the sixth place in terms of opposition to bribe taking.
- The reason there were several different Christian groups is because the surveys distributed in different countries had different classifications.

Germany and Turkey (Benk & McGee, 2014)

Religion was not a significant demographic variable.

Religion (McGee et al., 2015)

Overall – Several significant differences in mean score were found. Mean scores were generally low, indicating strong opposition to bribe taking. Muslims were most opposed to bribe taking, followed by Buddhists, Hindus, Jews, Christians, and Baha'is.

Christians – Those who were significantly more opposed to bribe taking included:

- The elderly
- Females
- The well-educated
- Members of the lower social class
- Those employed in public or government institutions
- Happy people
- Those who had a strong support for democracy
- Those on the left side of the political scale
- Those who had stronger beliefs in the importance of God

Those who were significantly less opposed to bribery included:

- Those who had lower scores for government responsibility
- Those who placed less confidence in government
- Less religious people
- Those with less belief in God
- Those who rarely attend religious services

Muslims – Those who were significantly more opposed to bribe taking included:

- The elderly
- Males
- The well-educated
- Those in a lower social class
- Employed people
- Those employed in government or public institutions
- Those with high scores for the importance of democracy
- Those on the left side of the political spectrum
- Those with higher scores for the importance of God

Those who were significantly less opposed to bribery included:

- Less religious people
- People who rarely attended religious services

Hindus – Less religious people were significantly less opposed to bribery.

Baha'is – Those who were significantly more opposed to bribe taking included:

- Married people
- Those who had higher scores for the importance of democracy
- Those who had high scores for the importance of God
- Those on the left side of the political spectrum

Those who were significantly less opposed to bribery included those in the lower class.

Buddhists – Those who were significantly more opposed to bribery included:

- The elderly
- Those who had high scores for the importance of democracy

Jews – Those who were significantly more opposed to bribery included:

- Those who had higher scores for the importance of democracy
- Those on the left side of the political scale
- Those in the lower social class
- People who were religious

The USA (Hernandez & McGee, 2013c)

- For both waves, Protestants were somewhat more opposed to bribery. The mean for the Protestant group remained the same for 1982 and 2006, while the Catholic group mean declined slightly, meaning that Catholic opposition to bribery increased somewhat between 1982 and 2006.

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Robert W. McGee is a professor at the Broadwell College of Business and Economics, Fayetteville State University, USA. He has earned 23 academic degrees, including 13 doctorates from universities in the USA and 4 European countries. He has published more than 60 books, including several novels, and more than 1000 articles, book chapters, conference papers, and working papers. Various studies have ranked him #1 in the world for both accounting ethics and business ethics scholarship. He is an attorney and CPA (retired) and has worked or lectured in more than 30 countries. He drafted the accounting law for Armenia and Bosnia and reviewed the accounting law for Mozambique. He was in charge of assisting the Finance Ministries of Armenia and Bosnia convert their countries to International Financial Reporting Standards. He is also a world champion in taekwondo, karate, kung fu, and tai chi (both Yang and Sun styles) and has won more than 900 gold medals.

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Chapter 39

Religiosity and Attitudes Toward Bribery: Summaries of 12 Studies



Robert W. McGee and Serkan Benk

Introduction

This chapter summarizes the results of 12 studies that were conducted on the relationship between religiosity and attitude toward bribery. Additional summaries will be published in the second volume of this series, *The Ethics of Bribery: Country Studies* (McGee & Benk, 2023). This volume includes summaries of the following studies:

- Age – 26 studies (McGee & Benk, 2023a)
- Confidence in government – 15 studies (McGee & Benk, 2023b)
- Confidence in the justice system/courts – 6 studies (McGee & Benk, 2023k)
- Confidence in the police – 7 studies (McGee & Benk, 2023c)
- Education– 23 studies (McGee & Benk, 2023d)
- Employment status – 17 studies (McGee & Benk, 2023e)
- Ethnicity – 8 studies (McGee & Benk, 2023f)
- Gender – 31 studies (McGee & Benk, 2023g)
- Happiness – 19 studies (McGee & Benk, 2023h)
- Health – 11 studies (McGee & Benk, 2023i)
- Income – 18 studies (McGee & Benk, 2023j)
- Marital status – 20 studies (McGee & Benk, 2023l)
- Political viewpoint – 16 studies (McGee & Benk, 2023m)
- Religious denomination – 19 studies (McGee & Benk, 2023n)
- Religiosity – 12 studies (McGee & Benk, 2023o)
- Social class – 20 studies (McGee & Benk, 2023p)

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Sector of employment – 14 studies (McGee & Benk, 2023q)

Size of town – 10 studies (McGee & Benk, 2023r)

Twenty-four studies – 24 studies (McGee, 2023b)

Twenty-eight studies – 28 studies (McGee, 2023a)

Methodology

This chapter summarizes some of the findings of prior studies on the ethics of bribery. Some of the studies used the World Values Survey database as the basis for examining the relationship between religiosity and the ethics of bribery. The survey question on bribery asked participants whether it is justifiable to accept a bribe in the course of business using a 10-point Likert scale where 1 = never justifiable and 10 = always justifiable. Other studies solicited the opinions of students and others.

Argentina, Brazil, and Colombia [Three Latin American Countries] (Hernandez & McGee, 2013a)

- Importance of religion in life – Those who did not hold religion very important in life were slightly more opposed to bribe taking than those who held religion to be important. The difference was significant at the 10% level.
- Religious person – The less religious a person was, the less resistance there was to bribe taking. However, the correlation is significant only at the 10% level.

Australia (Hernandez & McGee, 2014a)

- Importance of religion – The differences of opinion between groups were not significant.
- Religiosity – Those who considered themselves to be religious were most strongly opposed to bribe taking, followed by nonreligious people and atheists.

Azerbaijan, Kazakhstan, Kyrgyzstan, and Uzbekistan [Turkic Republics] (Benk et al., 2016)

- Religiosity – The categories were (1) a religious person, (2) not a religious person, and (3) atheist.
- A comparison of mean scores for each category revealed that three different patterns emerge.
- The pattern is linear in the case of Azerbaijan. The less religious a person is, the stronger opposition to bribe taking.
- One may reach a similar conclusion for Kazakhstan, although the changes in mean scores are not completely linear.
- For Kyrgyzstan, the middle group (not a religious person) is least opposed, while the third group (atheist) is most opposed.

- For Uzbekistan, the result is just the opposite. The middle group (not a religious person) is most strongly opposed, while the third group (atheist) is least opposed. The differences in mean score between the religious and not religious person were generally significant. None of the differences in mean score between the religious and atheist person were significant.
- The difference in mean score between the not religious and atheist groups was significant only for Kyrgyzstan.

Brazil (McGee, 2014)

- Religiosity – Religious people were significantly more opposed to bribe taking than were either of the other two groups (not religious and atheist). The other two groups were equally opposed to bribe taking.

Brazil, China, Germany, and the USA [Four Large Countries] (Hernandez & McGee, 2012a)

- Importance of religion in life – Those at both ends of the spectrum had the strongest opposition to bribe taking; those in the middle groups had weaker opposition.
- Religious person – None of the mean score comparisons in this category showed significant differences.

Canada, Mexico, and the USA [North America] (Hernandez & McGee, 2013b)

- Importance of religion in life – The group most opposed to bribery was the group where religion was not at all important. The other three categories had identical mean scores.
- Religiosity – Differences in mean scores were not significant.

Confidence in Government (Benk et al., 2017)

Cluster 1: People who lived in either rich or poor countries tended to have a low opinion of both government and bribery. Some of the countries included in this group were Australia, Germany, South Korea, the United States, Armenia, Pakistan, and Yemen.

For this group, those who tended to think that bribery was never justified those that had a stronger belief in God, those who believed in God, and religious people.

Characteristics associated with those who were less opposed to bribery included those who attended religious services regularly and those who placed importance on religion.

There was a positive correlation between the level of confidence in government and the following variables: those who attended religious services frequently and those who placed high importance on religion. The only two variables where there was a negative correlation between the acceptability of bribery and confidence in government were females and those for whom God was important in their life.

Cluster 2: People who lived in transition and developing countries tended to find bribery more acceptable, and they also had a higher level of confidence in

government. Some of the countries in the developing or transition category included Algeria, Ecuador, Ghana, Malaysia, Mexico, Belarus, Kazakhstan, Kyrgyzstan, and Russia. Hong Kong, Singapore, and Sweden were also included in this cluster, although they are not considered to be either developing or transition countries.

For this group, those who believed that bribery was never justified included religious people.

Characteristics associated with those who were less opposed to bribery included those who prayed frequently and those who gave high scores to the importance of religion.

There was a positive correlation between the level of confidence in government and the following variables: those who believed in God and those who expressed the importance of God and religion.

Egypt (Hernandez & McGee, 2013c)

- Importance of religion in life – was not a significant variable.
- Religious person – Religious people were significantly more opposed to bribe taking than were nonreligious people.

Egypt, Indonesia, Iran, and Iraq [Four Muslim Countries] (Hernandez & McGee, 2014b)

- Importance of religion – Those for whom religion is most important were more opposed to bribery than those who do not view religion as important.
- Religiosity – Those who were not religious were significantly less opposed to bribery than were those in the other two groups.

Ethiopia, Ghana, Rwanda, and South Africa [Four African Countries] (Hernandez & McGee, 2014c)

- Importance of religion – Those who thought religion was very important were most strongly opposed to bribe taking, while those least opposed thought that religion was not at all important in life. However, the relationship was not strictly linear because those who thought religion was not very important were more opposed to bribe taking than were those who thought religion was rather important.
- Religiosity – Those who were not religious were most strongly opposed to bribe taking, followed by those who were religious. Atheists were least opposed to bribe taking.

France, Germany, Great Britain, and Italy (Four European Countries) (Hernandez & McGee, 2012b)

- Importance of religion – The more important religion was in the life of the respondent, the stronger was the opposition to bribe taking.

- Religiosity – The group most opposed to bribe taking was the group who categorized themselves as religious. The Atheist group was in the second place, followed by the group that was not religious.

Religion (McGee et al., 2015)

Christians – Those who were significantly more opposed to bribe taking included:

- Those who had stronger beliefs in the importance of God.
- Those who were significantly less opposed to bribery included:
- Less religious people
- Those with less belief in God
- Those who rarely attend religious services

Muslims – Those who were significantly more opposed to bribe taking included:

- Those with higher scores for the importance of God
- Those who were significantly less opposed to bribery included:
- Less religious people
- People who rarely attended religious services

Hindus – Less religious people were significantly less opposed to bribery.

Baha'is – Those who were significantly more opposed to bribe taking included:

- Those who had high scores for the importance of God

Buddhists – No religious variables had significantly different mean scores.

Jews – Those who were significantly more opposed to bribery included:

- People who were religious

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Chapter 40

Happiness and Attitudes Toward Bribery: Summaries of 19 Studies



Robert W. McGee and Serkan Benk

Introduction

This chapter summarizes the results of 19 studies that were conducted on the relationship between happiness and attitude toward bribery. Additional summaries will be published in the second volume of this series, *The Ethics of Bribery: Country Studies* (McGee & Benk, 2023). This volume includes summaries of the following studies:

- Age – 26 studies (McGee & Benk, 2023a)
- Confidence in government – 15 studies (McGee & Benk, 2023b)
- Confidence in the justice system/courts – 6 studies (McGee & Benk, 2023k)
- Confidence in the police – 7 studies (McGee & Benk, 2023c)
- Education – 23 studies (McGee & Benk, 2023d)
- Employment status – 17 studies (McGee & Benk, 2023e)
- Ethnicity – 8 studies (McGee & Benk, 2023f)
- Gender – 31 studies (McGee & Benk, 2023g)
- Happiness – 19 studies (McGee & Benk, 2023h)
- Health – 11 studies (McGee & Benk, 2023i)
- Income – 18 studies (McGee & Benk, 2023j)
- Marital status – 20 studies (McGee & Benk, 2023l)
- Political viewpoint – 16 studies (McGee & Benk, 2023m)
- Religious denomination – 19 studies (McGee & Benk, 2023n)
- Religiosity – 12 studies (McGee & Benk, 2023o)
- Social class – 20 studies (McGee & Benk, 2023p)

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 Size of town – 10 studies (McGee & Benk, 2023r)
 Twenty-four studies – 24 studies (McGee, 2023b)
 Twenty-eight studies – 28 studies (McGee, 2023a)

Methodology

This chapter summarizes some of the findings of prior studies on the ethics of bribery. Some of the studies used the World Values Survey database as the basis for examining the relationship between happiness and the ethics of bribery. The survey question on bribery asked participants whether it is justifiable to accept a bribe in the course of business using a 10-point Likert scale where 1 = never justifiable and 10 = always justifiable. Other studies solicited the views of students and others.

Country Studies

Australia (Hernandez & McGee, 2014a)

Those who were not at all happy were significantly less opposed to bribe taking than were those in the other three groups.

Brazil (McGee, 2014)

Differences in mean scores were not significant.

Egypt (Hernandez & McGee, 2013a)

Differences in mean scores were not significant.

Four African Countries [Ethiopia, Ghana, Rwanda, and South Africa] (Hernandez & McGee, 2014b)

Differences in mean scores were not significant.

Three Latin American Countries [Argentina, Brazil, and Colombia] (Hernandez & McGee, 2013b)

Differences in mean scores were not significant.

North America [Canada, Mexico, and the USA] (Hernandez & McGee, 2013c)

Those who were not very happy were significantly less opposed to bribe taking than were other groups.

Four European Countries [France, Germany, Great Britain, and Italy] (Hernandez & McGee, 2012a)

The relationship between the degree of happiness and extent of opposition to bribe taking was weakly linear. Those in the two happiest groups showed the strongest opposition to bribe taking, while those in the two unhappy groups showed the least opposition to bribe taking, but the differences in mean score were significant only at the 10% level.

Four Large Countries [Brazil, China, Germany, and the USA] (Hernandez & McGee, 2012b)

The groups who were very happy and quite happy had the strongest opposition to bribe taking; those who were not at all happy had the least opposition to bribe taking.

Four Muslim Countries [Egypt, Indonesia, Iran, and Iraq] (Hernandez & McGee, 2014d)

Those who were not at all happy were most strongly opposed to bribery, while those who were very happy were least opposed.

France (Hernandez & McGee, 2014c)

For the 1981 study, the group most opposed to bribery was the not at all happy group, and those least opposed was the quite happy group. For the 2006 study, the group most opposed to bribery was the very happy group, while the not-very-happy group was least opposed. Over time, the very happy and quite happy groups became more opposed to bribery, whereas the not-very-happy and not-at-all-happy groups became less opposed.

The USA (Hernandez & McGee, 2013d)

In 1982, the not-at-all-happy group was most opposed to bribery; the other groups were equally opposed. In 2006, the not-very-happy group was most opposed; the not-at-all-happy group was least opposed. The relationship among groups was not linear. A comparison of mean scores for the various groups for 1982 and 2006 found that opposition to bribery declined over time.

Sixty Countries (Benk et al., 2017)

People who lived in either rich or poor countries – There was a positive correlation between confidence in government and happiness.

People who lived in transition or developing countries – There was a positive correlation between confidence in government and happiness.

Religious Studies

Religion (McGee et al., 2015)

Those who were significantly more opposed to bribe taking included happy Christians. For all other religious denominations, the differences in mean scores were not significant.

Atheists (McGee et al., 2023b)

Those in the not-at-all-happy group showed the weakest opposition to bribe taking, while the very happy group showed the strongest opposition. Several mean comparisons showed significant differences.

Buddhists (McGee et al., 2023c)

Those who were very happy were significantly more opposed to bribe taking than were those in the not-very-happy category.

Christians (McGee et al., 2023d)

The very happy group had the highest tolerance for bribe taking, while the quite happy and not-at-all-happy groups had equally strong opposition to bribe taking. The relationship between the degree of happiness and acceptance of bribe taking was not linear. It was curvilinear.

Hindus (McGee et al., 2023e)

The degree of happiness was not a significant demographic variable.

Jews (McGee et al., 2023f)

The degree of happiness was not a significant demographic variable.

Muslims (McGee et al., 2023a)

more opposed to bribe taking than were those in the not-at-all-happy category.

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Serkan Benk is Professor of Public Finance at the Inonu University (Turkey), Faculty of Economics and Administrative Sciences, Department of Public Finance. He received his PhD degree in public finance from the Institute of Social Sciences, Bursa Uludağ University, in 2007. His research interests in public finance are the theory of taxation, public economics, tax compliance and taxpayer behavior, ethics of tax evasion, and ethics of bribery. In recent years, he has focused on the ethics of tax evasion. He has collaborated actively with researchers in several other disciplines of social science, particularly psychology, business, and law. Prof. Benk has authored and contributed to numerous books, book chapters, articles, and reports.

Chapter 41

Health and Attitudes Toward Bribery: Summaries of 11 Studies

Robert W. McGee and Serkan Benk

Introduction

This chapter summarizes the results of 11 studies that were conducted on the relationship between health and attitude toward bribery. Additional summaries will be published in the second volume of this series, *The Ethics of Bribery: Country Studies* (McGee & Benk, 2023). This volume includes summaries of the following studies:

Age – 26 studies (McGee & Benk, 2023a)
Confidence in government – 15 studies (McGee & Benk, 2023b)
Confidence in the justice system/courts – 6 studies (McGee & Benk, 2023k)
Confidence in the police – 7 studies (McGee & Benk, 2023c)
Education – 23 studies (McGee & Benk, 2023d)
Employment status – 17 studies (McGee & Benk, 2023e)
Ethnicity – 8 studies (McGee & Benk, 2023f)
Gender – 31 studies (McGee & Benk, 2023g)
Happiness – 19 studies (McGee & Benk, 2023h)
Health – 11 studies (McGee & Benk, 2023i)
Income – 18 studies (McGee & Benk, 2023j)
Marital status – 20 studies (McGee & Benk, 2023l)
Political viewpoint – 16 studies (McGee & Benk, 2023m)
Religious denomination – 19 studies (McGee & Benk, 2023n)
Religiosity – 12 studies (McGee & Benk, 2023o)
Social class – 20 studies (McGee & Benk, 2023p)

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Sector of employment – 14 studies (McGee & Benk, 2023q)
 Size of town – 10 studies (McGee & Benk, 2023r)
 Twenty-four studies – 24 studies (McGee, 2023b)
 Twenty-eight studies – 28 studies (McGee, 2023a)

Methodology

This chapter summarizes some of the findings of prior studies on the ethics of bribery. Some of the studies used the World Values Survey database as the basis for examining the relationship between health and the ethics of bribery. The survey question on bribery asked participants whether it is justifiable to accept a bribe in the course of business using a 10-point Likert scale where 1 = never justifiable and 10 = always justifiable. Other studies solicited the views of students and others.

Argentina, Brazil, and Colombia [Three Latin American Countries] (Hernandez & McGee, 2013a)

Healthier people were less averse to bribe taking than were unhealthy people.

Australia (Hernandez & McGee, 2014a)

Health was not a significant variable.

Brazil (McGee, 2014)

Those in poor health had the strongest opposition to bribe taking; those in the good health category had the least opposition to bribe taking. However, the difference in their mean scores was significant only at the 10% level.

Brazil, China, Germany, and the USA (Hernandez & McGee, 2012a)

None of the mean score comparisons in this category showed significant differences.

Canada, Mexico, and the USA [North America] (Hernandez & McGee, 2013b)

Those in very good or good health were most opposed to bribe taking, while those in fair health were least opposed.

Egypt (Hernandez & McGee, 2013c)

Health was not a significant variable.

Egypt, Indonesia, Iran, and Iraq [Four Muslim Countries] (Hernandez & McGee, 2014b)

Those in poor health tended to be most opposed to bribery, whereas those in the other three categories tended to be equally and less opposed to bribery. However, the differences in mean scores were not significant.

Ethiopia, Ghana, Rwanda, and South Africa [African Countries] (Hernandez & McGee, 2014c)

Differences in mean scores were not significant.

France (Hernandez & McGee, 2012b)

For both years under study, those in poor health were the most opposed to bribery, and those in very good health were least opposed. The relationship between mean score and category was linear for both studies. In both studies, opposition to bribery declined as the health category increased.

France, Germany, Great Britain, and Italy (Four European Countries) (Hernandez & McGee, 2012c)

The group showing the strongest opposition to bribe taking was the group in poor health. Those in very good health had the weakest opposition to bribe taking. The other two groups – those in good health or fair health – had identical mean scores.

The USA (Hernandez & McGee, 2013d)

In 1982, those in poor health were most opposed to bribery, while those in the other three groups were all equally opposed to bribery. In 2006, those in poor health were least opposed to bribery, while those in the other three groups were equally opposed. A comparison of mean scores between waves found that opposition to bribery declined for all categories.

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Chapter 42

Confidence in Government and Attitudes Toward Bribery: Summaries of 15 Studies



Robert W. McGee and Serkan Benk

Introduction

This chapter summarizes the results of 15 studies that were conducted on the relationship between confidence in government and attitude toward bribery. Additional summaries will be published in the second volume of this series, *The Ethics of Bribery: Country Studies* (McGee & Benk, 2023). This volume includes summaries of the following studies:

- Age – 26 studies (McGee & Benk, 2023a)
- Confidence in government – 15 studies (McGee & Benk, 2023b)
- Confidence in the justice system/courts – 6 studies (McGee & Benk, 2023k)
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- Social class – 20 studies (McGee & Benk, 2023p)

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Sector of employment – 14 studies (McGee & Benk, 2023q)

Size of town – 10 studies (McGee & Benk, 2023r)

Twenty-four studies – 24 studies (McGee, 2023b)

Twenty-eight studies – 28 studies (McGee 2023a)

Methodology

This chapter summarizes some of the findings of prior studies on the ethics of bribery. Some of the studies used the World Values Survey database as the basis for examining the relationship between confidence in government and the ethics of bribery. The survey question on bribery asked participants whether it is justifiable to accept a bribe in the course of business using a 10-point Likert scale where 1 = never justifiable and 10 = always justifiable. Other surveys solicited the opinions of students and others.

Country Studies

Three Latin American Countries [Argentina, Brazil, and Colombia] (Hernandez & McGee, 2013a)

Confidence in government was not a significant variable.

Australia (Hernandez & McGee, 2014a)

Confidence in government was not a significant variable.

Brazil (McGee, 2014)

Those who had *quite a lot* of confidence in government were more opposed to bribery than were those in the *not-very-much* category, but only at the 10% level. Differences in other mean scores were not significant.

Four Large Countries [Brazil, China, Germany, and the USA] (Hernandez & McGee, 2012a)

None of the mean score comparisons in this category showed significant differences.

North America [Canada, Mexico, and the USA] (Hernandez & McGee, 2013b)

The two middle groups showed the strongest opposition to bribery, while the two polar positions showed the least opposition.

Four Muslim Countries [Egypt, Indonesia, Iran, and Iraq] (Hernandez & McGee, 2014b)

Those who had a great deal of confidence in the government tended to have the strongest opposition to bribery, whereas those with not-very-much confidence in the government had the least opposition to bribery. The relationship was not totally linear, however, because those who had no confidence at all in the government were somewhat more strongly opposed to bribery than were those who fell into the not-very-much category.

Four African Countries [Ethiopia, Ghana, Rwanda, and South Africa] (Hernandez & McGee, 2014c)

Those who place no confidence in the government are most opposed to bribe taking, while those with a great deal of confidence in the government are least opposed to bribe taking.

Four European Countries [France, Germany, Great Britain, and Italy] (Hernandez & McGee, 2012b)

This relationship was basically linear. The groups that placed a lot or a great deal of confidence in the government showed the strongest opposition to bribe taking, while those who had little or no confidence in the government showed weaker opposition to bribe taking.

Sixty Countries (Benk et al., 2017)

Two conflicting relationships were found between the view of bribery and level of confidence in government.

Cluster 1: People who lived in either rich or poor countries tended to have a low opinion of both government and bribery. Some of the countries included in this group were Australia, Germany, South Korea, the United States, Armenia, Pakistan, and Yemen.

Cluster 2: People who lived in transition and developing countries tended to find bribery more acceptable, and they also had a higher level of confidence in government. Some of the countries in the developing or transition category included Algeria, Ecuador, Ghana, Malaysia, Mexico, Belarus, Kazakhstan, Kyrgyzstan, and Russia. Hong Kong, Singapore, and Sweden were also included in this cluster, although they are not considered to be either developing or transition countries.

Religious Studies

Atheists (McGee et al., 2023b)

Those who had a great deal of confidence in government were significantly more opposed to bribe taking than were those who had either quite-a-lot or not-very-much confidence in government.

Buddhists (McGee et al., 2023c)

Those who had no confidence at all in government were least averse to accepting a bribe, while those who had quite a lot of confidence in government showed the strongest opposition. However, the difference in mean scores was significant only at the 10% level ($p = 0.079$).

Christians (McGee et al., 2023d)

The group that had a great deal of confidence in government showed the lowest opposition to bribe taking. The group that had no confidence at all in government showed the strongest opposition to bribe taking.

Hindus (McGee et al., 2023e)

Confidence in government was not a significant variable.

Jews (McGee et al., 2023f)

Confidence in government was not a significant variable.

Muslims (McGee et al., 2023a)

Those who did not have very much confidence in government were significantly less opposed to bribe taking than were the other three groups.

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Serkan Benk is Professor of Public Finance at the Inonu University (Turkey), Faculty of Economics and Administrative Sciences, Department of Public Finance. He received his PhD degree in public finance from the Institute of Social Sciences, Bursa Uludağ University, in 2007. His research interests in public finance are the theory of taxation, public economics, tax compliance and taxpayer behavior, ethics of tax evasion, and ethics of bribery. In recent years, he has focused on the ethics of tax evasion. He has collaborated actively with researchers in several other disciplines of social science, particularly psychology, business, and law. Prof. Benk has authored and contributed to numerous books, book chapters, articles, and reports.

Chapter 43

Confidence in the Police and Attitudes Toward Bribery: Summaries of Seven Studies



Robert W. McGee and Serkan Benk

Introduction

This chapter summarizes the results of seven studies that were conducted on the relationship between confidence in the police and attitude toward bribery. Additional summaries will be published in the second volume of this series, *The Ethics of Bribery: Country Studies* (McGee & Benk, 2023). This volume includes summaries of the following studies:

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- Religiosity – 12 studies (McGee & Benk, 2023o)

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 Sector of employment – 14 studies (McGee & Benk, 2023q)
 Size of town – 10 studies (McGee & Benk, 2023r)
 Twenty-four studies – 24 studies (McGee, 2023b)
 Twenty-eight studies – 28 studies (McGee, 2023a)

Methodology

This chapter summarizes some of the findings of prior studies on the ethics of bribery. The studies used the World Values Survey database as the basis for examining the relationship between confidence in the police and the ethics of bribery. The survey question on bribery asked participants whether it is justifiable to accept a bribe in the course of business using a 10-point Likert scale where 1 = never justifiable and 10 = always justifiable.

Argentina, Brazil, and Colombia [Three Latin American Countries] (Hernandez & McGee, 2013a)

Those who placed no confidence in the police were most opposed to bribe taking, while those who placed quite a lot of confidence or a great deal of confidence in the police were least opposed to bribe taking.

Australia (Hernandez & McGee, 2014b)

Those who placed confidence in the police were more opposed to bribe taking than were those who did not place confidence in the police. The difference was significant at the 10% level.

Brazil, China, Germany, and the USA [Four Large Countries] (Hernandez & McGee, 2012a)

The two groups that had the most confidence in the police were the two groups most strongly opposed to bribe taking.

Canada, Mexico, and the USA [North America] (Hernandez & McGee, 2013b)

Opposition toward bribe taking dissipated as confidence in the police declined.

Egypt, Indonesia, Iran, and Iraq [Four Muslim Countries] (Hernandez & McGee, 2014a)

Three of the four categories had identical mean scores for this variable. Those who placed no confidence at all in the police tended to be least opposed to bribery. However, the differences in mean score were not significant.

Ethiopia, Ghana, Rwanda, and South Africa [African Countries] (Hernandez & McGee, 2014c)

The relationship between the extent of confidence and mean score is linear. Those who had no confidence at all in the police were most opposed to bribe taking, while those who had a great deal of confidence in the police were least opposed to bribe taking.

France, Germany, Great Britain, and Italy (Four European Countries) (Hernandez & McGee, 2012b)

The relationship between the strength of opposition to bribe taking and confidence in the police was linear. Those having the greatest deal of confidence in the police showed the strongest opposition to bribe taking, while those who had no confidence at all in the police had the least opposition to bribe taking.

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Chapter 44

Confidence in the Justice System and Attitudes Toward Bribery: Summaries of Six Studies



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Introduction

This chapter summarizes the results of six studies that were conducted on the relationship between confidence in the justice system and attitude toward bribery. Additional summaries will be published in the second volume of this series, *The Ethics of Bribery: Country Studies* (McGee & Benk, 2023). This volume includes summaries of the following studies:

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 Twenty-eight studies – 28 studies (McGee, 2023a)

Methodology

This chapter summarizes some of the findings of prior studies on the ethics of bribery. The studies used the World Values Survey database as the basis for examining the relationship between confidence in the justice system and the ethics of bribery. The survey question on bribery asked participants whether it is justifiable to accept a bribe in the course of business using a 10-point Likert scale where 1 = never justifiable and 10 = always justifiable. Other studies solicited the views of students and others.

Argentina, Brazil, and Colombia [Three Latin American Countries] (Hernandez & McGee, 2013)

Opposition to bribe taking was higher for the groups who placed little or no confidence in the justice system and lower for those who placed confidence in the system.

Australia (Hernandez & McGee, 2014a)

The results were mixed. Those who placed no confidence at all in the justice system were most opposed to bribe taking. Those who placed quite a lot and not very much confidence in the justice system tied for the second place in the ranking. Those who placed a great deal of confidence in the justice system were least opposed to bribe taking.

Brazil, China, Germany, and the USA [Four Large Countries] (Hernandez & McGee, 2012a)

Those who had the most confidence in the justice system were more opposed to bribe taking than were those with no confidence at all ($p = 0.001$).

Egypt, Indonesia, Iran, and Iraq [Four Muslim Countries] (Hernandez & McGee, 2014b)

Three of the four categories had identical means, whereas the category of none at all had the highest mean score, indicating the least amount of confidence. However, the differences in mean score were not significant.

Ethiopia, Ghana, Rwanda, and South Africa [African Countries] (Hernandez & McGee, 2014c)

The relationship between mean score and the extent of confidence in the justice system was mostly linear. Those who had no confidence at all in the justice system

were most opposed to bribe taking, while those who placed more confidence in the justice system were less opposed to bribe taking.

France, Germany, Great Britain, and Italy [Four European Countries] (Hernandez & McGee, 2012b)

The relationship between confidence in the justice system and degree of opposition to bribe taking was linear. Those who had the most confidence in the justice system showed the strongest opposition to bribe taking, while those who showed no confidence at all in the justice system showed the least opposition to bribe taking.

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Chapter 45

Size of Town and Attitudes Toward Bribery: Summaries of Ten Studies



Robert W. McGee and Serkan Benk

Introduction

This chapter summarizes the results of ten studies that were conducted on the relationship between size of town and attitude toward bribery. Additional summaries will be published in the second volume of this series, *The Ethics of Bribery: Country Studies* (McGee & Benk, 2023). This volume includes summaries of the following studies:

- Age – 26 studies (McGee & Benk, 2023a)
- Confidence in government – 15 studies (McGee & Benk, 2023b)
- Confidence in the justice system/courts – 6 studies (McGee & Benk, 2023k)
- Confidence in the police – 7 studies (McGee & Benk, 2023c)
- Education – 23 studies (McGee & Benk, 2023d)
- Employment status – 17 studies (McGee & Benk, 2023e)
- Ethnicity – 8 studies (McGee & Benk, 2023f)
- Gender – 31 studies (McGee & Benk, 2023g)
- Happiness – 19 studies (McGee & Benk, 2023h)
- Health – 11 studies (McGee & Benk, 2023i)
- Income – 18 studies (McGee & Benk, 2023j)
- Marital status – 20 studies (McGee & Benk, 2023l)
- Political viewpoint – 16 studies (McGee & Benk, 2023m)
- Religious denomination – 19 studies (McGee & Benk, 2023n)
- Religiosity – 12 studies (McGee & Benk, 2023o)
- Social class – 20 studies (McGee & Benk, 2023p)

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Sector of employment – 14 studies (McGee & Benk, 2023q)
 Size of town – 10 studies (McGee & Benk, 2023r)
 Twenty-four studies – 24 studies (McGee, 2023b)
 Twenty-eight studies – 28 studies (McGee, 2023a)

Methodology

This chapter summarizes some of the findings of prior studies on the ethics of bribery. The studies used the World Values Survey database as the basis for examining the relationship between urban vs. rural communities and the ethics of bribery. The survey question on bribery asked participants whether it is justifiable to accept a bribe in the course of business using a 10-point Likert scale where 1 = never justifiable and 10 = always justifiable. Other studies solicited the views of students and others.

Urban and Rural Attitudes (McGee & Guadron, 2023)

Of the 76 countries included in the survey:

- Forty-nine (64.4%) of the urban and rural populations did not differ significantly in their view of taking a bribe.
- Rural populations considered taking a bribe to be significantly more serious in 15 countries (19.7%).
- Urban populations considered taking a bribe to be significantly more serious in 12 countries (15.8%).

Argentina, Brazil, and Colombia [Three Latin American Countries] (Hernandez & McGee, 2013a)

Size of town – In general, those who live in small towns tended to be more opposed to bribe taking than people who lived in large- or medium-size towns, and people who lived in medium-size towns seem to be least opposed to bribe taking.

Australia (Hernandez & McGee, 2014a)

Size of town was not a significant variable.

Brazil (McGee, 2014)

Size of town was not a significant demographic variable.

Brazil, China, Germany, and the USA [Four Large Countries] (Hernandez & McGee, 2012a)

Those in the three smallest-size towns had the strongest opposition to bribe taking. People who lived in larger towns showed less opposition generally. Those who lived in towns with populations between 10 and 20,000 were least opposed to bribe

taking. Thus, the relationship between size of town and the extent of opposition to bribe taking was not quite linear.

Canada, Mexico, and the USA [North America] (Hernandez & McGee, 2013b)

Mean scores did not differ much, with the exception of people who lived in towns with a population of 2000–5000. This group was significantly less opposed to bribe taking.

Egypt (Hernandez & McGee, 2013c)

Size of town – Those who lived in large cities were more opposed to bribe taking than were those who lived in small towns. The relationship between size of town and the extent of opposition to bribery was not completely linear.

Egypt, Indonesia, Iran, and Iraq [Four Muslim Countries] (Hernandez & McGee, 2014b)

From the distribution, it was difficult to conclude that the relationship was linear because the results were scattered, although one might say that those who lived in larger cities tended to be less opposed to bribery than were other groups.

Ethiopia, Ghana, Rwanda, and South Africa [African Countries] (Hernandez & McGee, 2014c)

Those who lived in towns of 5–10,000 population were most opposed to bribe taking, while those who lived in cities of 2–5000 or 20–50,000 were least opposed. Although the mean scores were significantly different, there was no clear pattern.

France, Germany, Great Britain, and Italy [Four European Countries] (Hernandez & McGee, 2012b)

There was no clear pattern. The second largest and the second smallest categories had identical mean scores (1.6); the largest and smallest towns also had identical mean scores (1.9).

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