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VALUES AND ATTITUDES TOWARDS CORRUPTION: A CROSS-CULTURAL STUDY IN FOUR EUROPEAN COUNTRIES

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This article analyses the association between personal values and the acceptability of corruption in Russia, France, Germany, and Latvia. Several studies show that cultural values can be related to the level of corruption in the countries at the societal level. We look at the following two questions: (1) Can universal personal values influence the acceptability of corruption for an individual? (2) Is such an influence the same in different countries? A specialized methodology for assessing the acceptability of corruption for an individual was developed and validated. Individual values were assessed using the methodology developed by Schwartz. The studies were conducted in Russia (N=269), France (N=108), Germany (N=101) and Latvia (N=178). The results show that individual values have more inverse correlations with the acceptance of corruption than direct ones. In other words, values play an important role in limiting corrupt behaviour, but not in stimulating it. We discuss the correlations between personal values and the acceptability of corruption and analyse the psychology of these relationships.

JEL Classification: Z

Keywords: the acceptability of corruption, individual values

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Introduction

Corruption is broadly defined as the abuse of official power or authority for personal gain (Svensson, 2005; Park, 2003; van Klaveren, 1989; Heidenheimer, 1989; Lambsdorff, 2006). Corruption is sometimes seen as "grease for the wheels of the economy" (Meon, Sekkat, 2005), but the general consensus is that it exists in many countries and has a negative impact on society. Corruption has adverse consequences in terms of social justice and optimal allocation of government funds (Gupta, Davoodi, Alonso-Terme, 2002; Méon, Sekkat, 2005).

There are certainly objective circumstances in societies with high levels of corruption which simplify corrupt deals. For example, in countries with widespread corruption, participating in corrupt deals is simpler in terms of coordinating the actions of community members. If the level of corruption is high, then it is easier to find a potential "partner" for a corrupt deal who has already acquired the necessary "skills" for this act (Della Porta, Vannucci, 1999). In addition, regulatory authorities in corrupt societies are often involved in corrupt activities themselves, thus reducing the probability of punishment for and suppression of such behaviour (Lui, 1986).

Corruption is caused by a number of structural characteristics of a society, such as political, economic, institutional and socio-cultural factors; among the latter, the literature focuses particularly on cultural values. In particular, Inglehart and Welzel (2010) analysed the relationships between survival values versus values of self-expression, and traditional values versus secular-rational values defined by Inglehart and Baker (2000) and the level of corruption at the national level. Their study showed that values of self-expression can reduce the incentive to engage in corrupt behaviour because concern for public interest is more important than personal gain. Similar results were obtained by Sandholtz and Taagepera (2005). However, such an approach does not take into account the individual and psychological characteristics of human beings. Values are considered from the cultural perspective; however, they do not exist separately from people, because values govern the behaviour of people on an individual level. We believe that it is important to define the relationships between values and attitudes toward corruption at the individual level.

Individual human characteristics have been studied relatively recently in the context of corruption analysis (Dulleck & Torgler, 2012; Dong & Torgler, 2009; Guerrero & Rodríguez-Oreggia, 2008; Mocan, 2008; Torgler & Valev, 2010). However, the role of socio-demographic characteristics such as educational background, income, gender have been studied more frequently (Mocan, 2008; Torgler & Valev, 2006; 2009). The individual and psychological factors associated with corruption have been insufficiently studied. Moreover, studies of individual and psychological characteristics pay more attention to the individual determinants of corrupt behaviour of the bribe taker (Berninghaus et al., 2013; Bendahan et al., 2015). These aspects are certainly important, but it

is also important to analyse the psychological characteristics of people who are willing to pay bribes, because these people support the culture of corruption and help maintain an environment which fosters corruption. In short, extortion and bribery are "two sides of the same coin" and cannot exist separately. If society is tolerant towards corruption and accepts it, the corruption will continue.

Some studies consider various individual and psychological factors influencing attitudes towards corruption, for example, political views (Chang & Kerr, 2009). Other authors claim that personality traits such as arrogance and narcissism fuel corruption (Judge, LePine, & Rich, 2006; Judge, Piccolo, & Kosalka, 2009), while honesty, on the other hand, prevents it (Bendahan et al., 2015). However, existing studies do not take into account the influence of personal values on attitudes towards corruption. Values are associated with various types of human behaviour (Bardi & Schwartz, 2003; Schwartz, 2006). We may therefore assume that values will affect the acceptability of corruption or the willingness of the individual to pay bribes.

Values are abstract principles that reflect the basic needs of humans (Rohan & Zanna, 1996; Braithwaite, 1997). They direct a person's behaviour and predispose a person to favour a particular option, because people implicitly assume that such a choice will help them to meet these needs. Accordingly, the dominant needs will determine "active" values, which in turn will either hinder or facilitate the approval of corruption. This description is somewhat simplified because the moral qualities of the person and the social and cultural context are also important, as these factors also prevent or do not prevent corruption. However, all other things being equal, values play a crucial role; they "tip the scales" in favour of a particular option.

Below we discuss the theory of basic individual values developed by Schwartz (1992). Today, this theory is widely cited; we have chosen it as the theoretical basis for the cross-cultural exploration of relationships between the basic individual values and the acceptability of corruption.

Basic Human Values

Basic individual values include our basic principles and our beliefs about what is desirable and important. That is, each value directs our behaviour, regardless of the situation. Therefore, values can have an impact on the acceptability of corrupt behaviour for the individual. The theory of basic individual values developed by Schwartz (1992) defines values as motivational and supra-situational goals serving as guidelines for people's lives. In the original version, there were 10 basic human values: Power, Achievement, Hedonism, Stimulation, Self-direction, Universalism, Benevolence, Tradition, Conformity, and Security. This theory has been confirmed using more than 300 samples from 70 countries. A few years ago, Schwartz improved and refined his theory of basic individual values (Schwartz et al., 2012). The refined theory of basic individual values of Schwartz includes 19 values and provides more powerful heuristic and predictive capabilities than the

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original theory. Table 1 contains the 19 values from the refined theory and provides definitions for each of the values.

Table 1

The 19 Values in the Refined Theory, Defined in Terms of their Motivational Goal

Value	Conceptual definition in terms of motivational goals
Self-direction–thought	Freedom to cultivate one's own ideas and abilities
Self-direction–action	Freedom to determine one's own actions
Stimulation	Excitement, novelty, and change
Hedonism	Pleasure and sensuous gratification
Achievement	Success according to social standards
Power–dominance	Power through exercising control over people
Power–resources	Power through control of material and social resources
Face	Security and power through maintaining one's public image and avoiding humiliation
Security–personal	Safety in one's immediate environment
Security–societal	Safety and stability in the wider society
Tradition	Maintaining and preserving cultural, family, or religious traditions
Conformity–rules	Compliance with rules, laws, and formal obligations
Conformity–interpersonal	Avoidance of upsetting or harming other people
Humility	Recognizing one's insignificance in the larger scheme of things
Benevolence–dependability	Being a reliable and trustworthy member of the ingroup
Benevolence–caring	Devotion to the welfare of ingroup members
Universalism–concern	Commitment to equality, justice, and protection for all people
Universalism–nature	Preservation of the natural environment
Universalism–tolerance	Acceptance and understanding of those who are different from oneself

From Schwartz et al. (2012).

In accordance with the original theory, values are arranged in a circle. Schwartz (1992, 1994b) determined the order of values taking into account the conflicts or compatibility of the values, for example, between Self-direction and Conformity. The second factor influencing the order of values is their individual focus (for example, Hedonism) or social focus (for example, Benevolence). The theory was improved once again, and other factors influencing the order were added (Schwartz, 2006), including whether the goal of this value is to avoid anxiety (for example, Security), or to obtain relative freedom from anxiety (Universalism); whether this value helps to cope with external threats (for example, Power) or contributes to self-development and personal growth (for example, Benevolence).

Individual basic values are the basis for attitudes, which, in turn, direct human behaviour (Schwartz, et. al, 2010). In this study, we analyse the correlation between values and attitudes towards corruption.

Values and Acceptability of Corruption: Research Hypotheses

Attitudes towards corruption can be divided into the following two broad groups: attitudes of the (potential) bribe taker and attitudes of the (potential) bribe payer. In this study, we will focus on the attitudes of the potential bribe payer and general tolerance toward bribe takers and bribe payers. The acceptability of corrupt relations for the individual, or simply "acceptability of corruption" will be our dependent variable. In our view, this includes the set of individual attitudes towards corruption as a means to achieve goals by bribing public officials in various situations. This indicator is effective in terms of identifying attitudes towards corruption. If society is tolerant of corruption, then it is very difficult to eradicate.

Values serve as reference points in the social space; they affect the attitude of society towards corruption and are an important factor in explaining corrupt behaviour (Davis, Ruhe, 2003; Park, 2003; Husted, 1999). It is very important to establish values associated with intolerance to corruption, this is the most important preventive measure against corruption in a society (Binyukova, 2012; Mansilla, 2003; Welzel et al., 2003).

After analysing (a) the semantic content of each of the values; and (b) existing studies with similar themes, we concluded that there are five values that related to attitudes towards corruption. These can be divided into two types:

1) values preventing the acceptability of corruption;

2) values contributing to the acceptability of corruption.

The following values prevent the acceptability of corrupt behaviour: Conformity–Rules, Universalism–Concern and Security–Personal.

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The Conformity–Rules value implies compliance with regulations, laws and formal obligations (Schwartz et al., 2012). Accordingly, an individual for whom this type of value is of high importance is motivated to follow laws, and is less accepting of corrupt relationships.

Hypothesis 1 (H1): The higher the Conformity–Rules value, the lower the person's acceptability of corruption.

The Universalism–Concern value is based on the desire for equality, justice and the protection of all people (Schwartz et al., 2012). Consequently, an individual for whom this type of value is of high importance is motivated to avoid illegal activities, including corruption.

Hypothesis 2 (H2): The higher the Universalism–Concern value, the lower the person's acceptability of corruption.

The Security value means the aspiration for stability, safety and harmony of society as a whole and for each family and individual. This value is associated with the need to ensure the predictability of the world around us and reduce uncertainty (Schwartz, 2005). In this context, corruption is considered to be a risk, as employees convicted of corruption could not only lose their jobs, but also be publicly humiliated. If the individual is aware of these risks, it leads to anxiety, disrupting the harmony and stability of his/her life. Therefore, people who consider Security an important value are less likely to engage in corrupt activities. Dissatisfaction with the family's financial situation increases the influence of the Security value on the acceptability of corruption, because if corruption were uncovered, the family's financial situation would worsen (Pande & Jain, 2014).

The refined theory of basic individual values developed by Schwartz (Schwartz et al., 2012) includes two Security values: Security–Personal and Security–Societal. When a person is in a situation associated with the need to pay or take a bribe, only the Security–Personal value will affect the decision-making process, as in this case we are talking about risks to the personal security of the individual rather than the security of society as a whole.

Our assumption is that the acceptability of corruption is inversely related to the Security–Personal value, as the pursuit of security and, logically, the willingness to take risks are inversely related. The study of Berninghaus et al. (2013) show that a capacity for risk taking is one of the factors that makes an individual more likely to engage in corrupt behaviour when there are several different options. We may assume that high importance of the Security–Personal value will be

inversely related to the capacity for risk and, consequently, the acceptability of corruption to the individual.

Hypothesis 3 (H3): The higher the Security–Personal value, the lower the person's acceptability of corruption.

Such values as Power–Dominance and Power–Resources contribute to the acceptability of corrupt behaviour.

The Power values demonstrate how important social status and prestige are to individuals, and their desire to dominate and possess resources (Schwartz et al., 2012). People who do not consider Power to be an important value are less likely to engage in corruption, because corrupt activities do not have significant *subjective* benefits for them. Accordingly, the higher the importance of the Power value, the greater the likelihood that the individual will favour or tolerate corruption (Pande, Jain, 2014). The thirst for power and power itself pose risks for using this power for personal gain or corrupt purposes. Research has shown that leaders with more power tend to be more corrupt than leaders who have less power (Bendahan et al., 2015).

So we can make two hypotheses.

Hypothesis 4 (H4): The higher the Power–Dominance value, the higher the person's acceptability of corruption.
Hypothesis 5 (H5): The higher the Power–Resources value, the higher the person's acceptability of corruption.

Attitudes towards corruption and corrupt behaviour vary in different countries; this has been confirmed by experiments (Cameron et al., 2005). The following questions arise in this context: Is the influence of basic human values on the acceptability of corruption the same in different cultures? Are all the differences in terms of corruption related to culture and institutional environment? Can values influence corruption in different ways?

Whether the values which define the acceptability of corruption in European countries (including Russia) are universal in terms of culture is still unknown, and this study will help to find an answer.

Method

The study was conducted using Qualtrics online platform. Snowball sampling was used to collect answers to the questions from the respondents. In total, 705 respondents filled out the questionnaire. The sample includes the subgroups of Russians, Latvians, Germans, and French. Accordingly, we used Russian, Latvian German and French version of the Schwartz' questionnaire (PVQ-R). During the survey, the respondents were recruited based on their ethnicity rather than citizenship to the country. Therefore, the sample included ethnic Russians, Germans, Latvians and the French. Sample details are found in Table 2.

Table 2

Characteristics of the survey sample[4]

Sample	Gender %		Age
	Male	Female	M
Russian (N=269)	32.7	67.3	33
Latvian (N=178)	48.9	51.1	39
German (N=101)	17.7	82.3	34
French (N=108)	47.2	52.8	33
Total (N=705)	36.7	63.3	34

The survey was voluntary. Respondents were given a brief description and asked to express their consent to participate in the survey.

A number of existing or specially developed methods were used for the study. These methods analysed (1) basic individual values; (2) the degree of acceptance of corrupt behaviour.

(1) *Values.* We used the new version of the questionnaire developed by Schwartz (Schwartz et al., 2012) which includes 57 questions to assess the 19 individual values (PVQ-RR). For each question, respondents were asked to assess whether the described person was like themselves. Participants responded to each item on a six-point scale ranging from 1 = "not at all like me" to 6 = "very much like me." Then we calculated the average level for each of the 19 values in accordance with the key.

(2) *Acceptability of corruption.* We used our own version of the methodology developed by Kubiak (2001) for measuring the acceptability of different types of everyday corruption for the individual in order to assess the approval of corrupt behaviour. Items for this scale were developed

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by us independently on the basis of Kubiak (2001). Situations were described in such a way that the forms of corrupt behaviour were relevant for the four cultures of Russia, Latvia, Germany, and France. We tried to make these kinds of behaviours potentially possible in all four cultures. Respondents were asked to evaluate 8 situations describing different types of corrupt behaviour using a 5-point scale (from "not acceptable" to "acceptable") (Appendix A). Then, the overall average was calculated for the scale.

There is a demographic section at the end of the questionnaire for gender, age, educational background, occupation, nationality, religious identity, and level of religiosity.

The results were processed using SPSS 19.0 and AMOS 20.0 statistical software. Multi-group confirmatory factor analysis and multi-group path analysis were used to test the research hypotheses.

<div align="center">

Results

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Verification of the Corruption Acceptability Scale

In the first phase of analysis, the acceptability of the corruption scale was verified. According to the results of the multi-group confirmatory factor analysis, situations that weakened the invariance were removed. As a result, five out of eight situations were selected for further processing: 1, 3, 4, 6, 8 (see Appendix). Table 3 shows concordance statistics for configural, metric and scalar invariance.

Table 3

Invariance for the Corruption Acceptability Scale (4 groups)

Model of Invariance	CFI	Δ CFI	RMSEA	AIC	chi square	df
Configural	0.995		0.021	145.484	25.5	20
Metric	0.989	0.006	0.025	145.590	44.5	32
Scalar	0.978	0.012	0.064	238.869	169.4	47

Table 3 shows that the final model has configuration, metric (ΔCFI <0.01) and scalar (ΔCFI = 0.01) invariance. This allows us to compare the average indexes of corruption acceptance in different groups. Standardized regression weights for each of the five situations, included in the

latent variable (Corruption Acceptability Scale) on each of four samples are presented in the Table 4.

Table 4. Unconstrained standardized regression weights (multi-group SEM)

Country	Russian	French	Latvian	German
Situation 1*	.421**	.555	.411	.400
Situation 2	.766	.789	.727	.831
Situation 3	.672	.789	.771	.927
Situation 4	.819	.856	.775	.863
Situation 5	.704	.782	.631	.775

* see Appendix

** all standardized regression weights are significant $p<0.001$

Table 5 shows the average deviation for the corruption acceptability evaluation scale for each of the four countries, and the corruption perception indexes for these countries (for 2015 because the empirical data was collected in 2015). The last two columns show the ranking of the countries according to the results that were obtained using the corruption acceptability scale, and according to another generally accepted and well-known parameter—the corruption perception index (Transparency International, 2015).

Table 5

Average values for the corruption acceptability evaluation scale along with the corruption perception index

Group	Acceptability corruption scale (Mean)	Corruption perception index (Mean)	Acceptability corruption scale (Rank)	Corruption perception index (Rank)
Russian	2.35	29	1	1
French	2.30	70	2	3
Latvian	1.80	55	3	2
German	1.51	81	4	4

Table 5 shows that the rankings of countries on our scale and the Corruption Perceptions Index are very close. The highest degree of consistency for both parameters was found in Germany and Russia. In France, the acceptability of corruption is higher than in Latvia, but the perceived level of corruption in France is lower than in Latvia according to Corruption perception index.

Multi-group Analysis of the association between Values and the Acceptability of Corruption

Then, we evaluated the association between values and the acceptability of corruption. Initially, we conducted a multi-group SEM in a similar way to assess the invariance of the model. We have included in the Acceptability Corruption Scale only those 5 situations, which had invariance for all 4 samples.
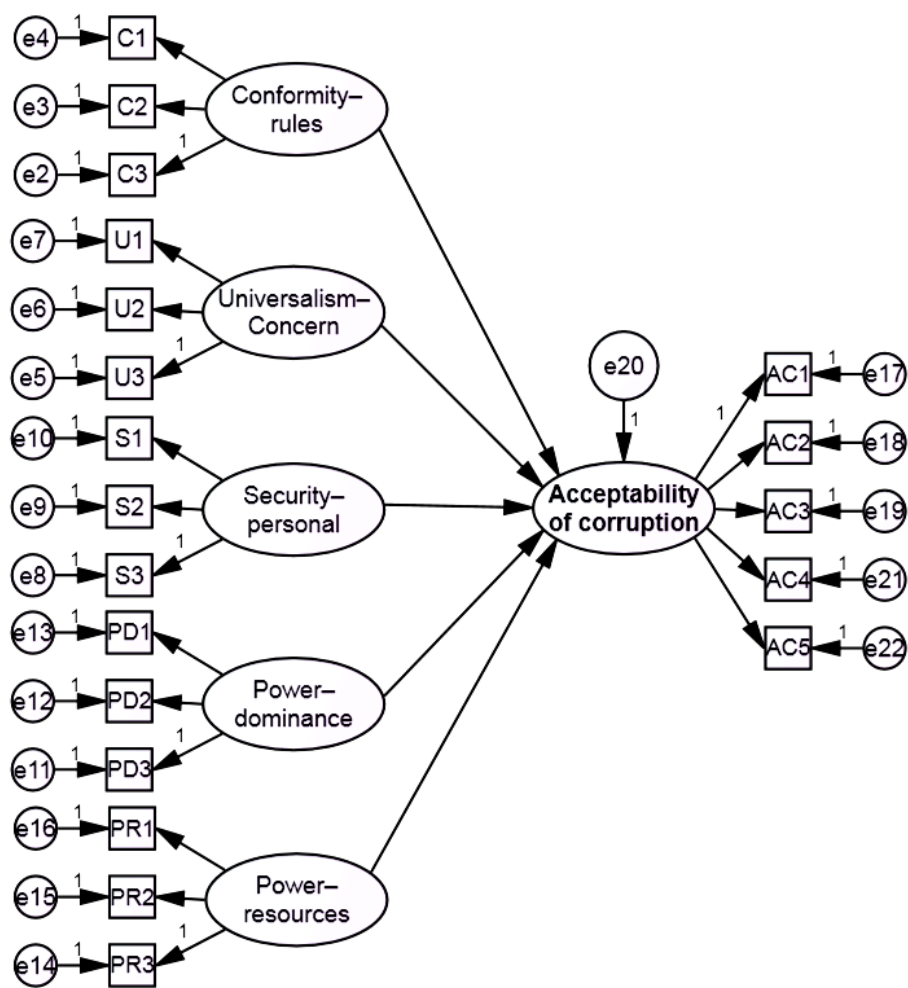
Figure 1. Tested model

Figure 1 gives a visual representation of the tested model. This model was tested first in the process multi-group SEM (Table 6).

Table 6

Multi-group SEM of relation between values and acceptability corruption (four groups)

Model of Invariance	CFI	Δ CFI	RMSEA	AIC	chi square	df
Configural	0.912		0.032	1615.308	1015.308	620
Metric	0.887	0.025	0.035	1684.148	1168.148	622
Scalar	0.787	0.10	0.046	2070.493	1674.493	722

Table 6 shows that the model is insufficiently invariant for the four data samples. Therefore, we analysed individual standardized regression coefficients for each of the four samples.

In addition, we also evaluated the impact of demographic variables (gender and age); however their impact on the acceptability of corruption was statistically insignificant.

Table 7

Impact of individual values on the acceptability of corruption in four countries

Predictors (values) and indicators of the model fit	Standardized regression weights			
	Russian	French	German	Latvian
Conformity–Rules	-.11	-.20	-.46*	-.32*
Universalism–Concern	-.45**	-.43*	.12	-.29*
Power–Dominance	-.16	.35*	.45*	-.18
Power–Resources	.41*	-.24	-.11	.66**
Security–Personal	.01	.08	.08	.19
R^2	.33	.28	.27	.35
χ^2	277.04	193.1	209.8	331.3
Df	155	155	155	155
χ^2 /df	1.78	1.24	1.03	2.1
CFI	.93	.95	.94	.85
RMSEA	.05	.04	.06	.07
PCLOSE	.20	.55	.17	.10

* - p≤ .05, ** - p≤ .01, *** - p≤ .001

First of all, from Table 7 we can conclude that individual values associated with acceptability of corruption in the four countries in the study. Individual values cause from 27% (in the German sample) to 35 % (in the Latvian sample) of the variance for the acceptability of corruption. Thus, the relation between individual values and the acceptability of corruption is

significant, but this is not a main determining factor. We also identified cross-country differences and similarities in terms of the impact of values on the acceptability of corruption; these differences and similarities are discussed in the next section of this paper.

Discussion

Our study shows that individual values do have an impact on the acceptability of corruption; however there are cross-country differences.

There are two values (Conformity–Rules and Universalism–Concern) which decrease the acceptability of corruption. We analysed the content of these values and concluded that these values decrease the acceptability in different ways. For the Conformity–Rules value, such limitations are likely to be external and are associated with the willingness to follow formal rules. If we talk about the Universalism–Concern value, then the acceptability of corruption is decreased by internal rather than external motivation, and this is due to certain moral attitudes.

In some cultures, external motivation and regulations play a decisive role (in Germany, the regression coefficients are quite high). In other cultures (Russia, France), internal motivation is expressed more significantly.

We would like to draw particular attention to Russia. The standardized regression coefficient of the inverse relationship with the acceptability of corruption is much lower (and not statistically significant) for the Conformity-Rules value than for the Universalism-Concern value. That is, from the point of view of Russians, laws and formal rules are less effective in reducing the acceptability of corrupt behaviour than inner morality. This is primarily due to the fact that Russians traditionally perceive laws as unfair, which allows people rely on their internal principles when assessing the correctness of their own behaviour (Znakov, 1997).

The results of hypothesis testing were different in different countries. H1 was confirmed in Germany and Latvia. That is, the Conformity–Rules value (willingness to obey rules and laws) limits the degree to which an individual accepts corrupt behaviour. In Russia and France, this value has a slight but insignificant impact on the acceptability of corruption. Values that are aimed at taking care of the community and ensuring compliance with rules and laws reduce the acceptability of corruption; this has also been confirmed by other studies using other approaches to measure values (Welzel & Inglehart, 2010). In particular, a low level of corruption is associated with such variable as "considering the interests of society" (Welzel, 2010).

H2 was confirmed in most of the surveyed countries. The Universalism–Concern value (desire for equality and justice) decreases the acceptability of corruption in Russia, France and Latvia.

H3 was not confirmed in any of the countries; we did not find relations between Security–Personal values and acceptability of corruption in any sample.

The hypothesis of the existence of positive relationships between the Power-Dominance (H4) Power–Resources (H5) values and acceptability of corruption were partially confirmed.

Table 7 shows that H4 (Power-Dominance value) was proved in two of four countries, France and Germany. In Russia and Latvia, H5 (Power–Resources value) was supported. Therefore, the values of power are positively related to the acceptability of corruption, which is consistent with previous studies (Pande & Jain, 2014). However, we can see that the acceptability of corruption is related to the Power–Resources value in the case of Former Soviet Countries (Russia and Latvia) and to the Power–Dominance value in the case of Western European Countries (Germany and France).

There are no values that would affect the acceptability of corruption in all four cultures in a similar way. Perhaps that is why multi-group structural equation modelling did not allow us to create a model with reliable parameters. Values affect the acceptance of corruption and there are similarities in some of the groups; however none are universal in all four groups.

This shows that corruption in society depends not only on the institutional layer, but also on the dominant values of people. As long as the community believes that the Power value is very important, and the Universalism and Conformity–Rules values are less important, corruption will breed more corruption, because the existing values support it. Institutional transformation is important; however it must be supported by more profound changes at the level of values. Otherwise, people will find workarounds for corruption, and more stringent and complex laws will only increase the risks for bribe takers, and the average size of bribes will also be higher.

The Security–Personal value does not affect the acceptability of corruption in any of the four countries in the survey. There is, however, a theoretical basis for the existence of such an effect. Personal security or fear of punishment is not a big enough factor to make people avoid corrupt behaviour. This allows us to conclude that making even harsher laws would not deter corruption. Legislation is aimed at security-related individual values; however these values do not affect the attitude of the person towards corruption. This conclusion is consistent with the results of experimental studies on similar topics (Belianin & Kosals, 2015). Police officers and students participated in an experiment that showed that tightening anti-corruption measures makes no sense if social norms that favour corruption remain unchanged—such measures actually increase corruption. Corrupt behaviour becomes riskier, and police officers who want to preserve their "rate

of return" just take more bribes or increase the average size of bribes. This explains why the average size of bribes increased during the intense fight against corruption in Russia (http://www.interfax.ru/russia/464512)

Conclusion

With this study we developed a valid and reliable methodology for assessing the acceptability of corruption. Situations that were used demonstrated an acceptable level of invariance for the four countries (Russia, France, Latvia and Germany). Generalizing the results, we can conclude the following.

The research hypotheses were partially confirmed, and we found that relations between values and acceptability of corruption are different cross-culturally.

There are two values that reduce the acceptability of corruption: Conformity–Rules (external motivation, the willingness to follow formal rules) and Universalism–Concern (internal motivation associated with certain moral attitudes). In some cultures (Germany), external motivation and regulations play a decisive role. In other cultures (Russia, France), internal motivation is more important.

The values of Power are positively related to the acceptability corruption. However, we find cross-cultural differences in these relations. The acceptability of corruption is related to the Power–Resources value in former Soviet Countries (Russia and Latvia) and to the Power–Dominance value in Western European Countries (Germany and France).

The Security–Personal value does not affect the acceptability of corruption in any of the four countries in the survey. Personal security is not a big enough factor to make people avoid corrupt behaviour. This allows us to conclude that making even harsher laws would not deter corruption. Legislation is aimed at security-related individual values; however, these values do not affect the attitude of the person towards corruption.

Limitations

The main limitation of this study is related to the survey sample (four countries). Respondents from European countries participated in the study (Russia can also be considered a European country). Therefore, we cannot claim that the results will be reproducible in other cultural areas.

An important research limitation is the scope of the corruption acceptability scale we developed. Since it was validated only for four countries (Russia, Germany, France and Latvia) and

multi-group analysis was used to determine the invariance of situations only for these countries, it must be refined and modified if it is to be used in other countries. This scale may also have limited capabilities in countries with great cultural differences in relation to the four countries in which the scale was tested. For countries belonging to other cultural areas, the corrupt behaviour that was described in our situations and included in the methodology may not be relevant.

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Appendix

Corruption Acceptability Scale

How acceptable for you are the types of behavior below?

		Not acceptable	Most likely not acceptable	Neither acceptable nor unacceptable	Most likely acceptable	Accept able
1.	State employee accepts for work in a public office someone from the family or friends, and not another candidate with higher qualification.	1	2	3	4	5
2.	One member of a married couple offers some money to the surgeon to operate her husband (or his wife) out of the waiting list in a state hospital.	1	2	3	4	5
3.	It normally takes between 3 and 6 months to issue building permits. A businessman offers a public servant money to get a permit within 2 weeks.	1	2	3	4	5
4.	A driver has committed a serious violation, and to avoid depriving a driver's license, offers money to a policeman.	1	2	3	4	5
5.	The parent offers money to the Director of the prestigious school to took his son without further testing.	1	2	3	4	5
6.	A businessman offers money to the tax inspector, to avoid a fine.	1	2	3	4	5
7.	The patient offers money to doctor, in order to he gave him a definitive diagnosis, through which he will be able to obtain the benefits.	1	2	3	4	5
8.	The parent offers money to the Director of public kindergarten in order to his child will be accepted out of turn.	1	2	3	4	5

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