Bowing to the inevitable? Unravelling the mediation effects of culture on the relationship between resignation and corrupt behaviour

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A B S T R A C T
Objective: This study aims to examine how cultural dimensions mediate the relationship between accepting corruption and engaging in corrupt behaviours. The study examines how cultural traits affect the normalisation of corruption in organisations and societies.
Research Design & Methods: The study uses a quantitative approach, sampling with a structured online questionnaire completed by 4222 valid respondents in Hungary. The survey integrates vignettes to measure acceptance and willingness regarding corrupt practices, alongside the CVSCALE to assess six cultural dimensions. The study applies Exploratory Factor Analysis (EFA), Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), and Sobel tests.
Findings: We found that cultural factors such as long-term orientation, motivation for success, power distance, and indulgence significantly influence the willingness to engage in corrupt behaviour. However, collectivism and uncertainty avoidance have little effect. The acceptance-willingness relationship is mediated by cultural factors like success motivation and power distance, which shape corrupt practices.
Implications & Recommendations: The study recommends targeted interventions to combat corruption, including reforming cultural norms that prioritise immediate gratification, tolerate hierarchical inequalities, or associate success with unethical practices. Collectivism and uncertainty avoidance interventions may have little effect, so resources should be allocated to predictive dimensions.
Contribution & Value Added: This study uncovers how cultural factors influence corruption-related behaviours, filling gaps in the literature on resignation, cultural traits, and corrupt practices. It shows policymakers how to develop culturally nuanced anti-corruption strategies using structural and value-based reforms.
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INTRODUCTION

In many of today's societies, corruption remains a persistent barrier, with broad implications for economic development, social cohesion, and public confidence (Agyenim *et al.*, 2020; Hira, 2016; Kakavand *et al.*, 2019; Klitgaard, 2017; Laver, 2014; Treviño *et al.*, 1999; Urban, 2019). As causes of corruption are very diverse (Rose-Ackerman & Palifka, 2016; Srirejeki, 2020), the role of cultural norms and values in shaping individual and institutional responses to corruption requires deeper investigation (Habtemichael & Cloete, 2010; Hooker, 2009; Shihata, 1997). Our research explores how cultural factors may mediate the relationship between accepting (or resisting) corruption as a norm and corrupt

behaviour (enforcing corruption), providing valuable insights that can contribute to the development of more sophisticated anti-corruption policies.

Corruption is a complicated issue that does not lend itself to simple explanations, according to the mainstream literature (Dupuy & Neset, 2018; Goel & Nelson, 2010; Park, 2003; Park *et al.*, 2015). Researchers highlighted the influence of individual and societal characteristics, including cultural norms and values, in shaping attitudes and behaviours towards corruption (Shihata, 1997; Vian, 2007). As noted by Shihata, 'Societies may differ in their views as to what constitutes corruption, although the concept finds universal manifestations' (Shihata, 1997, p. 12).

An important phenomenon associated with corruption is resignation, *i.e.*, the belief that corruption is inevitable and that individual measures cannot effectively address the problem (Findlay, 2007; Yeboah-Assiamah *et al.*, 2016). A sense of disengagement can create a self-fulfilling cycle in which individuals become increasingly disengaged from efforts to fight corruption and may even participate in or even be complicit in corrupt practices (Habtemichael & Cloete, 2010; Ledeneva, 2018; Stephenson, 2020). However, the extent to which the relationship between resignation and corrupt actions may be mediated by cultural factors has not been sufficiently investigated.

There is still a lack of research in the literature, where empirical evidence is provided to understand these dynamics in different cultural contexts to develop more effective anti-corruption policies and interventions. With the help of researchers, by recognising the role of cultural factors in mediating the relationship between resignation and corrupt behaviour, policymakers and practitioners can develop strategies that are more in line with the social norms and values of the communities they serve.

We investigated the question: To what extent do individual-level cultural dimensions mediate the relationship between the acceptance of corruption and the willingness to participate in corrupt activities? This is due to the complicated interplay between cultural values and corrupt behaviour. Previous research has examined cultural values and attitudes towards corruption independently However, there has been limited discourse on how culture can influence individuals' perceptions of acceptability and their desired actions. The article aims to identify the cultural factors that facilitate or hinder individuals' transition from perceiving corruption as inevitable to engaging in it actively. This includes examining this singular causal pathway. This mindset facilitates the development of anti-corruption strategies that are culturally attuned and transcend mere institutional reforms. They also consider the value systems that influence behaviour.

This study makes a significant advancement in the academic understanding of corruption by empirically elucidating the mediating mechanisms through which particular cultural dimensions, specifically, motivation for achievement and success, power distance, and indulgence, influence the pathway from the acceptance of corruption to the willingness to engage in corrupt acts. Unlike prior research, which has typically treated cultural values and corruption as parallel or loosely associated constructs, this research employs a rigorous structural equation modelling (SEM) framework to systematically test and quantify the mediating effects of these cultural traits within a large, heterogeneous Hungarian sample.

By integrating the CVSCALE instrument to operationalise six cultural dimensions and applying advanced mediation analysis (including the Sobel test), the study identifies that not all cultural traits exert equal influence. It demonstrates that motivation for achievement and success, power distance, and indulgence serve as statistically significant mediators, amplifying the translation of corruption acceptance into corrupt behaviour, while other dimensions, such as collectivism and uncertainty avoidance, do not exhibit meaningful mediation effects. This nuanced differentiation has been largely absent in the extant literature.

The methodological rigour combining exploratory and confirmatory factor analyses with SEM ensures the robustness and validity of the findings, providing a replicable analytical template for future research in diverse cultural contexts. Furthermore, the study's results have clear policy implications: they underscore the necessity of designing anti-corruption interventions that are sensitive to the cultural fabric of a society, prioritising reforms in areas where cultural values most strongly facilitate corrupt behaviour.

In conclusion, this study significantly advances the empirical understanding of the causal pathways connecting cultural values with corruption-related behaviours. Moreover, it provides a rigorously validated methodological framework alongside practical insights, thereby offering valuable guidance for scholars and policymakers aiming to develop culturally nuanced strategies to mitigate corruption.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Definition of Corruption

Broadly defined, corruption is the abuse or misuse of entrusted authority for personal or private benefit. However, its conceptualisation exhibits considerable variability across different sources, notably between international organisations and academic scholarship. While international bodies tend to focus on the detrimental impacts on the public interest and ethical violations, scholarly literature generally emphasises the measurement, normative considerations, and systemic dimensions of corruption, thereby reflecting its inherent complexity and dependence on contextual factors (Dobson Phillips *et al.*, 2025; Jancsics, 2014).

While a minority of studies offer explicit definitions of corruption, the conceptualisations vary considerably. Dobson Phillips *et al.* (2025) propose a comprehensive four-dimensional framework that includes entrusted power, its abuse, private gain, and the consequent harm to the public interest, thereby capturing both processual and outcome-related dimensions. Nichols (2017) provides a succinct definition, characterising corruption as the abuse or misuse of power or trust committed for self-interest. Similarly, Maciel *et al.* (2024) differentiate between corruption as a 'deviant process' and as a 'deviant outcome,' emphasising its multifaceted nature. Conversely, several studies approach the concept of corruption implicitly, framing it as a multidimensional and evolving phenomenon influenced by cultural, economic, institutional, and historical factors (Jancsics, 2014; Rothstein & Varriach, 2017).

The literature employs various dimensional frameworks to conceptualise corruption. Rational-actor models focus on individual incentives and decision-making (Jancsics, 2014), emphasising the role of personal motives in corrupt behaviour. Structural approaches, on the other hand, highlight the importance of social norms and institutional arrangements that shape corrupt practices (Heidenheimer & Johnston, 2002). Relational perspectives draw attention to the influence of social networks and collective dynamics in the propagation and sustainment of corruption (Jancsics, 2014; Pinto *et al.*, 2008). Moreover, some frameworks incorporate process and outcome integration to better understand corruption, as seen in the work of Dobson Phillips *et al.* (2025). Other approaches involve typologies that distinguish between sociotropic and egocentric measurement methods, as well as generic and specific approaches, to provide nuanced insights into corruption phenomena (Maciel *et al.*, 2024).

Contextual factors such as cultural, jurisdictional, and temporal variations are critical. What constitutes corruption in one society may be considered legitimate in another, and social norms play a pivotal role in shaping these perceptions (Jancsics, 2014; Heidenheimer & Johnston, 2002).

Despite definitional diversity, certain elements recur across the literature:

− Abuse or misuse of entrusted power or trust for private or personal gain is the central element.
− The distinction between public and private interest is variably emphasised, with some frameworks explicitly including harm to the public interest (Dobson Phillips *et al.*, 2025).
− Institutional and systemic dimensions are increasingly recognised, moving beyond the focus on individual acts to encompass broader organisational and societal structures (Jancsics, 2014).
− Multidimensionality and evolution are highlighted, acknowledging that corruption is not static but adapts to changing social, economic, and political contexts (Rothstein & Varraich, 2017).

The analysis reveals that while the core of corruption definitions centres on the abuse of entrusted power for private gain, significant variation exists regarding the integration of public harm, normative critique, and contextual influences. International organisations typically stress public harm and ethical betrayal, whereas scholarly literature is more varied, often focusing on measure-

ment, normative, and systemic aspects. The field is evolving toward more nuanced, multidimensional, and context-sensitive frameworks that bridge individual, organisational, and systemic levels of analysis (Dobson Phillips *et al.*, 2025; Jancsics, 2014; Maciel *et al.*, 2024).

Corruption and its Multifaceted Characteristics

The issue of corruption is multifaceted and influenced by a variety of factors, including cultural norms, legal enforcement, and societal constructs. Husted (1999) researched the relationship between wealth, culture, and corruption, emphasising the impact of cultural dimensions like collectivism and uncertainty avoidance on corrupt practices. Fisman and Miguel (2007) explored the role of norms and legal enforcement in combating corruption, underscoring the necessity of effective measures to deter corrupt behaviour. Meanwhile, Park (2003) proposed that a comprehensive, interdisciplinary approach that considers a range of factors beyond traditional economic and legal perspectives is necessary for understanding corruption.

Cultures can be broadly categorised as either rule-based, where behaviour is primarily regulated by adherence to formal rules, or relationship-based, where authority figures and informal networks play a more dominant role in shaping norms and expectations (Hooker, 2009).

In rule-based cultures, resignation towards corruption may be more likely to translate into a sense of individual powerlessness and a greater acceptance of corrupt practices (Akbar & Vujić, 2014; Jackson & Köbis, 2018; Srirejeki, 2020). In contrast, in relationship-based cultures, resignation may be tempered by a stronger reliance on personal connections and a perceived ability to navigate the system through informal channels, potentially minimising the impact of resignation on actual corrupt behaviour (Gorsira *et al.*, 2018; Nekovee & Pinto, 2017; Zibenberg, 2017).

Cultural factors, such as 'collectivity culture,' 'culture of gift-giving and acceptance,' 'extended family system,' and 'ethnic loyalty,' have been identified as potentially mediating the relationship between resignation and corrupt behaviour (Charman & Bennett, 2021; Man, 2019; Yeboah-Assiamah *et al.*, 2016). These cultural norms may create ethical dilemmas for public officials, leading them to prioritise social obligations over professional standards.

To unpack these dynamics, we adopted the mediation-effect framework, examining how cultural dimensions, as outlined in the institutional theory perspective (Pillay & Dorasamy, 2010), can shape the relationship between resignation and corrupt behaviour.

In this study, we examined the behaviour of more than 4000 Hungarian citizens, with a focus on uncovering the nuanced interplay between cultural factors, resignation, and corrupt practices. Corruption in Hungary, whether in the public sector, private sector, or among citizens, is a significant issue that has been subject to various studies and analyses.

Restorative justice has shown immense promise in dealing with minor corruption cases, as evidenced by Prestiwi *et al.* (2022). This approach integrates restorative justice principles, which provide a thorough and expedient method of addressing corrupt behaviour. Furthermore, anti-corruption education, as explored by Suyadi *et al.* (2021), plays a vital role in shaping individuals' perceptions of corruption, particularly in academic settings where corrupt practices may be commonplace.

Lytvyn *et al.* (2023) underscore the importance of implementing administrative and legal measures to combat corruption. To bolster anti-corruption strategies, they provide recommendations based on global best practices. Meanwhile, Domracheva *et al.* (2018) suggest conducting economic security audits as a preventive measure against corrupt practices, particularly in industries that are vulnerable to such activities.

Kurniawati and Achjari (2022) showed that implementing international accounting and auditing standards can positively influence the perception of corruption. By adopting global standards, countries can enhance transparency and accountability, ultimately decreasing the likelihood of corrupt practices. Furthermore, Köbis *et al.* (2022) highlighted the role of descriptive norms in shaping corrupt behaviour, suggesting that societal norms can either discourage or perpetuate corruption.

Borlea *et al.* (2019) suggest that cultural factors, including religiosity and happiness, are influential in determining corruption. To effectively combat corruption, we must comprehend how cultural values im-

pact corrupt behaviour. Meanwhile, Zulaikha *et al.* (2021) have investigated social constructs and underscored the significance of addressing economic disparities that may drive individuals towards corrupt practices. Their research offers valuable perspectives into the behavioural aspects of corruption.

Researchers have looked at how cultural values affect moral development, making moral choices, and buying intentions in a variety of settings (Ho & Lin, 2008). This shows how culture has a big effect on how people act and behave. Studies have shown that cultural values can act as a bridge between caring about the environment and how people act as consumers. This shows the complex ways that culture affects our thoughts and actions (Grover *et al.*, 2024). Organisational culture, which is made up of shared values and beliefs, also has a big impact on how employees act and behave, which shows how important it is to think about cultural dynamics at work (Yang *et al.*, 2017; Zhang & Guo, 2023).

In conclusion, the literature review highlights the multidimensional nature of corruption and the critical role of culture, legal frameworks, education, and societal norms in influencing corrupt behaviour. By integrating findings from these studies, policymakers and practitioners can devise more effective strategies to combat corruption and uphold integrity in governance.

RESEARCH METHODOLOGY

Our analysis of corruption literature indicated a potential research gap in thoroughly assessing the relationship between the acceptance and expediency of corruption regarding the mediating effect of culture. Although current studies investigate cultural impacts on corruption (Agnihotri & Bhattacharya, 2019; Gelbrich *et al.*, 2016; Wang *et al.*, 2022), a more thorough analysis of how cultural values and practices moderate the connection between the acceptance and expediency of corruption appears necessary. We addressed the following research gaps:

− How cultural dimensions (*e.g.*, individualism/collectivism, power distance, uncertainty avoidance) influence the dealing with corruption situations. For example, do cultural backgrounds with high power distance exhibit greater acceptance of corruption due to normalised hierarchical benefits? Some literature (Gelbrich *et al.*, 2016) touches upon cultural discrepancies and their relation to corruption, but further investigation is needed.

− Do certain cultures view corruption as a necessary evil or a pragmatic solution in specific circumstances? What is the role of cultural norms in shaping perceptions of corruption's expediency? Cameron *et al*. (2009) discuss propensities to engage in and punish corrupt behaviour across cultures, hinting at this aspect, but do not fully address the expediency question.

− The interplay between cultural values, institutional structures, and individual motivations in driving both acceptance and expediency of corruption. Antunez *et al.* (2024) mention the role of leadership in preventing unethical behaviour, but a broader analysis incorporating cultural context and institutional factors would be needed.

To cover these gaps, we developed the following research questions:

− Direct relationships:
  o How does the acceptance of a corruption situation influence the willingness to engage in corrupt practices?
  o How do cultural dimensions influence the willingness to engage in corrupt practices?

− Mediating effect:
  o What is the role of cultural dimensions in mediating the relationship between the acceptance of corruption and willingness to engage?

Based on the research questions, we elaborated the following hypotheses:

− Acceptance and willingness: The acceptance of a corruption situation positively influences the willingness to engage in corrupt practices.

− Cultural dimensions and willingness: Cultural dimensions positively influence the willingness to engage in corrupt practices.

− Mediating effect: Cultural dimensions mediate the relationship between acceptance of corruption and willingness to engage, strengthening this relationship.
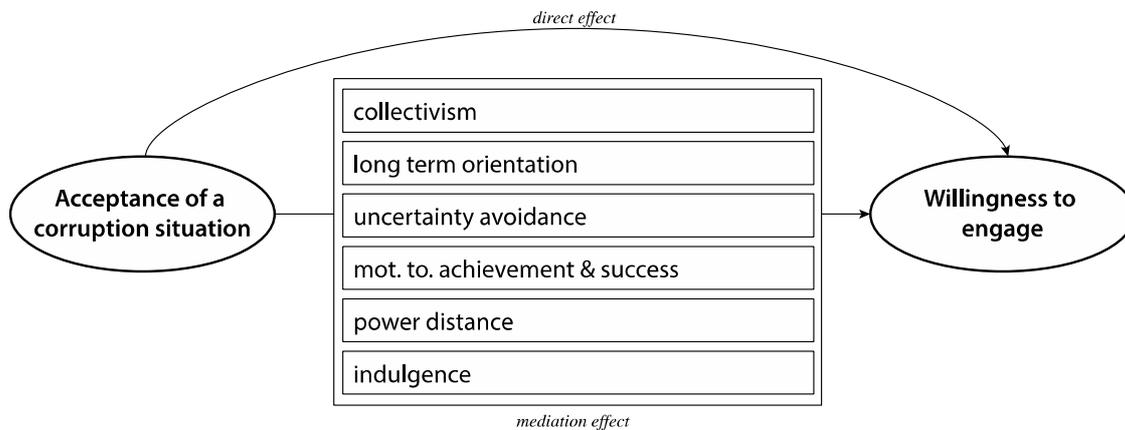

Figure 1. Research framework
Source: own elaboration.

Mechanisms Linking Acceptance to Willingness and the Mediating Role of Specific Cultural Dimensions

We posit that **acceptance** operates as a descriptive-norm signal: perceiving corruption as 'normal/necessary' reduces moral resistance and increases behavioural readiness (norm internalisation). Cultural values then shape the translation of acceptance into action:

− **Power distance** legitimises inequality and authority privileges, lowering the perceived moral/penal cost of corrupt exchange across hierarchies.
− **Achievement/success motivation** (instrumental achievement orientation) frames ends-justify-means trade-offs, licensing shortcuts under performance pressure.
− **Indulgence** increases present-bias and preference for immediate gains, weakening restraint.
− **Uncertainty avoidance, collectivism**, and **long-term orientation** may counter or complicate this translation through rule adherence, in-group moral constraints, or intertemporal risk calculus, but effects are expected to be weaker or context-dependent. (See our prior citations on norms and culture-ethics links; details in the Results corroborate these patterns.)

Considering our research questions and research framework, we developed the following hypothesis:

H1: The more acceptable one finds corruption situations, the more willing one is to engage in similar corrupt behaviour.

H2: The more an individual is characterised by certain cultural value dimensions (*e.g.*, high-power distance, strong success orientation, high hedonism), the more he/she is prone to corrupt behaviour.

H3: The more acceptable one considers corruption to be, the more cultural dimensions influence one's propensity to engage in corrupt behaviour, *i.e.*, cultural dimensions mediate the relationship between acceptance and participation.

Our team developed an experiment-based research software. This online tool is based on 20 simple situations (vignettes) describing corrupt or closely related actions. In each situation, we can measure many different variables, due to its hidden aspects like the nature of the advantage promised, the generally perceived roughness of corruption activity, the scene of corruption, and so on. In this article, we are focusing on the questions we formed for each situation: accepting the behaviour of the corrupt person and judging the likelihood that the respondent would act in the same way in a similar situation as the corrupt person. These 1-9 scales are intended to measure the acceptance of corruption situations (*i.e.*, the extent to which the respondent accepts that these situations occur in life) and the extent to which he or she considers it likely that he or she would act in the same way in a similar situation. To

develop single measures of each case, we aggregated the responses of the 20 vignettes by calculating the means. Thus, each respondent has a cumulated value of acceptance (TT_A) and willingness (TT_W).

For measuring cultural values on an individual level, we used the widely used and accepted (Prasongsukarn, 2009; Yoo & Shin, 2017) CVScale based on Hofstede's dimensions (Hofstede, 1991, 1998; Yoo *et al.*, 2011). The assessment instrument consisted of 30 measured variables (questions) in six thematic groups (collectivism, long-term orientation, uncertainty avoidance, motivation towards achievement and success, power distance, and indulgence). To produce these six attributes (factors), we performed an explorative factor analysis (EFA), and to validate the factor model, we created a confirmatory factor model (CFA). For the EFA, we follow the usual protocol (Hair *et al.*, 1998; Thompson, 2004) with Kaiser normalisation and varimax rotation. We evaluated reliability by the Kaiser-Mayer-Olkin test and the Bartlett's test, such as the image and anti-image matrices. We expected standard factor loadings to exceed 0.6 and the total variance explained (TVE) to exceed 60%. For validity, we checked convergent validity, discriminant validity, and fit test.

Once we had the cultural factors, we could build a causality and produce a structural equation model (SEM) where we measured two different kinds of effects:

− The direct effect of acceptance on willingness and
− The indirect mediating effect of culture on the above

We hypothesised three primary forms of mediation (Baron & Kenny, 1986): partial, full, and indirect. However, current works indicate that mediation is less intricate than previously thought (Streiner, 2020; Ubale, 2018). In conclusion, if there is a substantial indirect effect, then mediation can be concluded (VanderWeele, 2016).

To test the effect size of this mediation, we used the Sobel test, which works well on large samples (Preacher & Hayes, 2004; 2008).

Table 1. Overview of methodological procedures used for cultural mediation analysis in corruption-related behaviour

METHOD	AIM	RESULT	TEST
Aggregation of measured variables in vignettes	To develop single measures for the model	cumulated value of acceptance (TT_A) and willingness (TT_W)	Reliability (Cronbach's α, standard deviation)
Exploratory factor analysis (EFA)	To find the latent structure of cultural variables of the CVSCALE	6 cultural factors based on Hofstede's dimensions	Reliability (Cronbach's α, KMO, Bartlett, TVE)
Confirmatory factor analysis (CFA)	To confirm the model of EFA and build a more valid and significant model	Best fit model with factors	Convergent validity (CR, AVE, range of loadings) Discriminant validity (AVE, MSV, ASV) Model fit (absolute, incremental, parsimonious)
Structural equation modelling (SEM)	To find mediation effects between acceptance (TT_A) and willingness (TT_W)	Influence map with direct and indirect causalities	Regression weights and significances, standard error, critical ratio, and squared multiple correlation
Sobel test	To test the effect size of this mediation	Highlighting the most important mediating cultural factors	Sobel-*z* value and standard error

Note: KMO: Kaiser-Meyer-Olkin test; TVE: Total Variance Expressed; CR: Composite Reliability; AVE: Average Variance Expressed; MSV: Maximum Shared Variance; ASV: Average Shared Variance.
Source: own study.

The use of CFA is very common in literature to validate the latent structure of the six cultural dimensions derived from the CVSCALE. While EFA provided the initial factor structure, CFA allowed us to test the model's fit and ensure that the measurement model met the required statistical

standards. This two-step approach (EFA and CFA) complied with established methodological practices for scale validation in cross-cultural research.

The application of SEM was justified by the study's objective: to examine both direct and indirect (mediated) effects between latent constructs (acceptance, cultural dimensions, willingness). SEM enabled simultaneous estimation of multiple relationships, measurement errors, and mediating pathways, which would not be feasible using traditional regression techniques alone.

Table 2. Operationalisation of constructs and psychometrics

Construct	Operational definition	Instrument/source	# items	Response scale	Aggregation/scoring	Psychometrics (CR/AVE)	Example item/domain
TT_A (Acceptance of corruption)	Perceived acceptability of the actor's behaviour across corruption-related vignettes.	Vignettes (20 scenarios).	20	1-9 (acceptability).	Mean across 20 scenarios (higher = more acceptance).	–	Facilitation payment to expedite a permit; nepotistic hiring; small gift for faster service.
TT_W (Willingness to engage)	Self-reported likelihood of behaving like the actor in the vignette.	Vignettes (20 scenarios).	20	1-9 (likelihood).	Mean across 20 scenarios (higher = more willingness).	–	Offering a gift to speed up administration; influencing procurement; bypassing a rule for a favour.
CO (Collectivism)	Preference for in-group loyalty and interdependence.	CVSCALE (individual-level).	6	Likert-type agreement.	Latent factor score in SEM.	CR = 0.818; AVE = 0.532	'Group welfare should come before individual rewards.'
LT (Long-Term Orientation)	Orientation to long-range goals and delayed gratification.	CVSCALE (individual-level).	5	Likert-type agreement.	Latent factor score in SEM.	CR = 0.772; AVE = 0.507	'I plan for the long-term rather than seek quick results.'
UN (Uncertainty Avoidance)	Preference for rules, predictability, and risk aversion.	CVSCALE (individual-level).	5	Likert-type agreement.	Latent factor score in SEM.	CR = 0.771; AVE = 0.509	'I prefer structured routines over ambiguous situations.'
MA (Achievement & Success)	Value placed on competition, achievement, and success.	CVSCALE (individual-level).	4	Likert-type agreement.	Latent factor score in SEM.	CR = 0.718; AVE = 0.539	'Winning is more important than simply participating.'
PO (Power Distance)	Acceptance of unequal power and status privileges.	CVSCALE (individual-level).	3	Likert-type agreement.	Latent factor score in SEM.	CR = 0.711; AVE = 0.554	'Subordinates should not question superiors' decisions.'
IN (Indulgence)	Preference for enjoyment and immediate gratification.	CVSCALE (individual-level).	4	Likert-type agreement.	Latent factor score in SEM.	CR = 0.719; AVE = 0.529	'I sometimes choose immediate enjoyment even if it conflicts with rules.'

Source: own study.

We used the Sobel test to statistically assess the significance and strength of the mediating effects of cultural dimensions. Given the large sample size (n = 4.222), the Sobel test was considered appropriate due to its known robustness under such conditions.

Table 2 summarises each construct's operational definition, instrument/source, items and scaling, scoring/aggregation, and psychometrics (CR, AVE), complementing the EFA/CFA results reported below.

We took our research sample in Hungary in 2024. Our total sample held 5 020 fully filled questionnaire. However, we performed a validity check: those subjects who finished the form too early (under 12 minutes) or had a very low standard deviation of their answers (under 1.2) were filtered and eliminated. Thus, 4 222 valid respondents form the sample. Data were collected using an online questionnaire distributed through randomised outreach; hence, the sample approximates random sampling. Since we were not trying to describe domestic patterns but to explore the relationship between phenomena, a representative sample was not necessary, and a more robust, larger, and more heterogeneous sample was more beneficial. Table 3 displays a breakdown of the sample by demographic variables. Most of the sample was from the Z-generation, constituting 55.0% of the total, followed by the Y-generation at 31.5%. Gen-X had a 9.8% share while the baby boom or older generation accounts for 3.7%, respectively. Age ranged from 18 to 84 with a 28.41 average and a 10.968 standard deviation. Regarding gender distribution, women constituted the majority at 56.9%, while men accounted for 43.1%. The residence category showed that a significant portion of the population resided in the capital, comprising 50.8%. Smaller towns and cities had populations of 25.7% and 23.5%, respectively.

Regarding work status, most of the population, 76.0%, was employed. Meanwhile, 21.4% had employment experience but were currently unemployed (studying, for example), and 2.6% have not been employed yet.

Table 3. Demographic distributions

Variable	category	n	%
age	baby boom or older	157	3.7
	X-generation	413	9.8
	Y- generation	1332	31.5
	Z- generation	2320	55.0
gender	male	1819	43.1
	female	2403	56.9
residence	capital	2144	50.8
	city	992	23.5
	smaller town	1086	25.7
work status	have not been employed yet	111	2.6
	were employed but are unemployed now	903	21.4
	currently employed	3208	76.0

Source: own study.

We subjected the measured variables of the CVSCALE to EFA. Since all variables were fitted to a single factor model, we had reliability indicators for this single model. This model kept 27 measured variables of the original 30 (3 had to be eliminated due to misfit or low communalities). However, the resulting model was a robust one: KMO = 0.853, which was good (Kaiser, 1974); Bartlett χ^2 = 28 141.490, *p*=0.000 which was also good (Snedecor & Cochran, 1989), the total explained variance was 65.095% which is desirably high, and all factor loadings exceed 0.6. Internal consistency was satisfactory, as even the lowest Cronbach's α (0.824) exceeded the commonly accepted criterion (Cronbach, 1951). Hence, the construct demonstrated strong reliability.

Validity And Model Fit Metrics

For convergent validity, we followed Fornell and Larcker (1981) recommendations and achieved convergent validity as CR for all constructs exceeding 0.70 and AVE > 0.50; while we also reached discriminant validity as AVE > MSV and AVE > ASV for all constructs and AVE of a latent variable should be higher than the squared correlations between the latent variable (Malhotra & Dash, 2011) and all other

variables and square roots of AVE were greater than the inter-construct correlations, explains the adequacy of discriminant validity (Hair *et al.*, 2010).

Table 4. Results of EFA and CFA: Measures of reliability

Factor	Measured variables	EFA		CFA			
		Factor loadings	Cronbach's α	Estimates	SE	CR	P
collectivism (CO)	CO4	0.805	0.826	0.941	0.030	30.910	***
	CO1	0.748	0.825	0.904	0.041	21.843	***
	CO3	0.731	0.828	0.747	0.046	16.187	***
	CO5	0.706	0.825	0.914	0.043	21.340	***
	CO6	0.660	0.824	1.000			
	CO2	0.634	0.825	0.850	0.031	27.802	***
long-term orientation (LT)	LT2	0.721	0.826	1.101	0.036	30.335	***
	LT6	0.709	0.826	1.000			
	LT4	0.699	0.826	1.090	0.037	29.093	***
	LT1	0.636	0.826	1.064	0.038	27.736	***
	LT5	0.610	0.828	0.822	0.031	26.599	***
uncertainty avoidance (UN)	UN3	0.741	0.826	1.183	0.035	34.056	***
	UN2	0.719	0.824	1.241	0.036	34.397	***
	UN5	0.674	0.825	1.000			
	UN1	0.654	0.827	1.030	0.041	24.847	***
	UN4	0.506	0.827	0.762	0.031	24.218	***
motivation towards achievement & success (MA)	MA2	0.758	0.828	1.019	0.040	25.555	***
	MA3	0.745	0.827	1.001	0.039	25.969	***
	MA1	0.707	0.830	0.858	0.036	23.896	***
	MA4	0.647	0.829	1.000			
power distance (PO)	PO1	0.786	0.831	1.163	0.044	26.299	***
	PO2	0.716	0.831	1.170	0.044	26.295	***
	PO4	0.687	0.828	1.000			
indulgence (IN)	IR2	0.768	0.831	0.683	0.040	17.057	***
	IR4	0.705	0.829	1.000			
	IR1	0.655	0.832	0.582	0.036	16.258	***
	IR3	0.645	0.835	0.402	0.032	15.634	***

Source: own study.

Moreover, MSV and ASV values suggest that the constructions had greater variation with their indicators than with other constructions, since they were all less than their corresponding AVE values. This points to good discriminant validity.

The square root of AVE for each construct was greater than its correlations with any other construct, supporting discriminant validity. The correlation coefficients between the constructs ranged from -0.051 (Indulgence and Power Distance) to 0.689 (Long-term Orientation and Uncertainty Avoidance), showing varied relationships among the constructs. Long-term orientation (LT) shows the strongest link with ambiguity Avoidance (0.689), implying that those who have a long-term orientation also usually avoid ambiguity.

Uncertainty Avoidance (UN): Suggesting a general impact on other cultural dimensions, positively correlated with all constructs except Power Distance. Motivation towards Achievement and Success (MA): Correlated strongly with all constructions, especially with Power Distance (0.403), showing that larger power distance was linked with increased motivation towards achievers. Power Distance (PO) indicated its unique character within the cultural dimensions by showing weaker links with other constructs. Indulgence (IN) had a distinct pattern with a combination of positive and negative relationships, including a notable positive association with Long-term Orientation (0.419).

The constructions were consistent, and the interactions among them were unique but meaningful. The methods applied were suitable and strong for investigating the mediation role of culture on the relationship between resignation and corrupt behaviour.

Table 5. Convergent and discriminant validity

Variable	CR	AVE	MSV	MaxR(H)	CO	LT	UN	MA	PO	IN
CO	0.818	0.532	0.161	0.827	(0.729)					
LT	0.772	0.507	0.475	0.782	0.312***	(0.712)				
UN	0.771	0.509	0.475	0.796	0.401***	0.689***	(0.713)			
MA	0.718	0.539	0.162	0.726	0.314***	0.217***	0.199***	(0.734)		
PO	0.711	0.554	0.162	0.727	0.289***	-0.004	0.149***	0.403***	(0.744)	
IN	0.719	0.529	0.176	0.846	0.098***	0.419***	0.268***	0.097***	-0.051*	(0.727)

Note: CR = composite reliability; AVE = average variance extracted; MSV = maximum shared variance; ASV = average squared shared variance; MaxR(H) = maximum redundancy; (*Square roots of AVE*)
Source: own study.

The heterotrait-monotrait (HTMT) ratio of correlations serves to assess discriminant validity between constructs in a structural equation model. It showed that none of the HTMT criteria was higher than the criterion of 0.85 (Henseler *et al.*, 2014). This suggests that the constructions showed excellent discriminant validity, so they were rather different from one another. This helps the model to be robust in precisely differentiating between several cultural characteristics and their effects on corruption and resignation.

Table 6. HTMT ratios of cultural dimensions

Variable	CO	LT	UN	MA	PO	IN
CO						
LT	0.332					
UN	0.394	0.694				
MA	0.308	0.234	0.227			
PO	0.295	0.025	0.187	0.426		
IN	0.127	0.376	0.268	0.199	0.008	

Source: own study.

Determining whether the current model offers the optimal choice among the available options was important. For this purpose, we conducted fit tests (Fornell & Larcker, 1981). We present the three kinds of model fit (absolute fit, incremental fit and parsimonious fit) for our data in table below using

Table 7. Model fit indices for the cultural factors

Statistic	Value	Threshold	Result
Absolute fit			
χ^2/df	2.815	≤ 3	good
GFI	0.969	> 0.8	good
RMR	0.014	< 0.08	good
RMSEA	0.036	< 0.1	good
Incremental fit			
TLI	0.939	> 0.9	good
IFI	0.954	> 0.9	good
CFI	0.954	> 0.9	good
Parsimonious fit			
PGFI	0.687	> 0.5	good
PCFI	0.728	> 0.5	good
PNFI	0.721	> 0.5	good

Source: own study.

the threshold reference recommendations of the relevant literature (Mulaik *et al.*, 1989; Schreiber *et al.*, 2006; Tabachnick & Fidell, 2007; Wheaton *et al.*, 1977). The results of all tests met the acceptable levels (Toth *et al.*, 2023).

Based on the above, we concluded that the resulting factor model was suitable and reliable for further analysis. The inclusion of all six cultural dimensions as mediators may have increased cognitive load and model saturation, but for the purposes of this article, it was necessary to treat them simultaneously in the model. However, the model's fit indices (*e.g.*, RMSEA = 0.036, CFI = 0.954) indicated that the model was statistically sound. Nevertheless, as part of future research, we were considering a parsimonious alternative model that retains only the significant mediators (*e.g.*, motivation toward achievement, power distance, indulgence), based on the results of the Sobel test and standardised coefficients. This simplification would allow for clearer theoretical interpretation and improved practical utility.

Operationalising Culture and Corruption: Rationale, Alternatives, and Validation

We measured *acceptance of corruption and willingness to engage* using 20 vignette-based scenarios that cover common forms of everyday and organisational corruption. Each vignette elicited (a) acceptance of the actor's behaviour and (b) the respondent's likelihood of doing the same (1-9 scales). We aggregated items across vignettes to form two robust indices: **TT_A** (acceptance) and **TT_W** (willingness). Vignettes allow context-rich, behaviour-proximal measurement while mitigating social desirability through indirect framing, and they explicitly map to our causal chain from perceived normality → behavioural inclination. Reliability and aggregation details are provided in the Research Methodology section.

We assessed individual cultural orientations with **CVSCALE**, the most frequently validated individual-level instrument derived from Hofstede's cultural dimensions (collectivism, long-term orientation, uncertainty avoidance, achievement/success motivation, power distance, indulgence). The choice reflects three considerations: (1) **level-of-analysis fit** (our model is individual-level; country-level indices such as national Hofstede or GLOBE scores would be misaligned), (2) **psychometric tractability** with EFA/CFA and multi-construct SEM mediation, and (3) **comparability** to a large literature on culture-ethics relationships. EFA/CFA, reliability, and model-fit statistics for our six-factor structure are reported and meet accepted thresholds (*e.g.*, RMSEA=0.036; CFI=0.954)

We considered Schwartz PVQ and GLOBE practice/value scales. We prioritised CVSCALE because it (i) directly operationalises the six value dimensions theorised to condition ethical decision-making in hierarchical and instrumental contexts, including **power distance, achievement/success,** and **indulgence** – the mediators most relevant to corruption pathways in our theory – and (ii) is concise enough to pair with vignette batteries without respondent fatigue while maintaining excellent psychometrics in our data.

Following EFA and CFA, factor loadings exceeded 0.6; KMO=0.853; total explained variance=65.1%; convergent and discriminant validity criteria (CR, AVE, MSV/ASV, HTMT) and three families of fit indices (absolute, incremental, parsimonious) reached accepted levels – supporting the six-dimension measurement model we use in SEM.

RESULTS AND DISCUSSION

In the recursive SEM model, we investigate the extent to which the acceptance of corrupt situations (tolerance of others' corrupt behaviour) influences the subject's tendency to engage in corrupt behaviour. We investigate this causal effect directly, as a zero-order partial relationship, on the one hand, and on the other hand, we also investigate the mediating effect of the organisational culture, *i.e.*, how the cultural context influences and moderates this relationship. To analyse the mediating effect in this model, we needed to treat culture factors as both dependent and independent variables. While treating cultural values as dependents can provide valuable insights, it is important to be cautious about inferring causality. The relationship could be bidirectional or influenced by other factors not accounted for in the model (Markus & Kitayama, 2010). Research has shown that cultural values are dynamic and responsive to external influences, indicating that they are not static but undergo changes over time (Park *et al.*, 2015). Moreover, the bidirectional nature of cultural transmission across organisational

levels and generations emphasises the complexity of how values, beliefs, and practices are passed down and evolve over time (De Mol *et al.*, 2013).

Recognising the bidirectional nature of cultural influences and the potential impact of unaccounted variables is essential for developing a comprehensive understanding of how culture shapes individuals, organisations, thus structural equation modelling (SEM) and other advanced statistical techniques can help in understanding the complex relationships between acceptance of corruption and cultural values. These models can test direct and indirect effects, providing a comprehensive view of the relationships. In an organisational context, knowing that acceptance of corruption affects cultural values can help in designing ethical guidelines and training programs to foster a culture of integrity.

After running the model, let us look at the results. We had three estimation tables, each regarding different roles of cultural dimensions.

Table 7 shows the results of the first submodel, where the cultural dimensions were dependents of the model. Results showed that acceptance explained:

- only 0.01% of the variance in collectivism. The p-value (0.5015) was not statistically significant, indicating that acceptance does not significantly predict collectivism.
- 3.7% of the variance in long-term orientation. The p-value (0.0002) was statistically significant, suggesting a significant positive relationship between acceptance and long-term orientation.
- 0.0018% of uncertainty avoidance. However, the p-value (0.0103) was statistically significant, suggesting a significant negative relationship between acceptance and
- 5.03% of the variance in motivation towards achievement and success. The p -value (0.0000) was highly significant, indicating a strong positive relationship between acceptance and motivation towards achievement and success.
- 1.24% of the variance in power distance. The p-value (0.0000) was highly significant, suggesting a significant positive relationship between acceptance and power distance.
- 4.54% of the variance in indulgence. The p-value (0.0000) was highly significant, indicating a significant positive relationship between acceptance and indulgence.

The regression results showed that acceptance significantly predicted several cultural dimensions: long-term orientation, uncertainty avoidance, motivation towards achievement and success, power distance, and indulgence. The relationships were generally positive, except for uncertainty avoidance, which had a negative relationship with acceptance. However, collectivism is not significantly predicted by acceptance. These findings suggest that the acceptance of corrupt behaviours is associated with certain cultural dimensions, impacting how individuals perceive and engage in corrupt activities.

Table 8. Estimates of cultural dimensions as dependents

Cultural factors	x: acceptance; y: cultural dimensions				
	R^2	*p*-value*	St. Coeff	SE	*p*-value**
collectivism	0.0001	0.5015	-0.0111	0.0142	0.5015
long-term orientation	0.0370	0.0002	0.0606	0.0141	0.0002
uncertainty avoidance	0.0018	0.0103	-0.0424	0.0141	0.0103
mot.to. achievement & success	0.0503	0.0000	0.2244	0.0138	0.0000
power distance	0.0124	0.0000	0.1113	0.0141	0.0000
indulgence	0.0454	0.0000	0.2131	0.0138	0.0000

Note: *model p-value (F-test); ** coefficient's p-value.
Source: own study.

Table 8 shows the results of the second submodel, where cultural dimensions are considered as independents. The model is highly significant, as indicated by the F-statistic p-value (0.0000), suggesting that the cultural dimensions collectively had a significant effect on willingness to engage in corrupt behaviour. The high R^2 value indicated that 76.98% of the variance in willingness to engage in corrupt behaviour was explained by the cultural dimensions included in the model. Acceptance had a very strong and highly significant positive effect on willingness to engage in corrupt behaviour, suggesting that higher acceptance of corrupt behaviours significantly increases the likelihood of engaging in such behaviours.

Collectivism had a very weak and non-significant effect on willingness to engage in corrupt behaviour suggesting that collectivism might prioritise ethical standards within the group rather than enabling corrupt behaviour. Long-term orientation had a significant positive effect on willingness to engage in corrupt behaviour suggesting that individuals with a long-term orientation are more likely to engage in corrupt behaviours, possibly viewing them as means to achieve long-term goals. Uncertainty avoidance had a significant negative effect on willingness to engage in corrupt behaviour, indicating that individuals who prefer to avoid uncertainty are less likely to engage in corrupt practices. Motivation towards achievement and success had a strong and significant positive effect on willingness to engage in corrupt behaviour, suggesting that individuals highly motivated towards achievement and success may resort to corruption to achieve their goals. Power distance had a significant positive effect on willingness to engage in corrupt behaviour. This implies that in cultures with high power distance, individuals may feel more justified in engaging in corruption due to hierarchical norms. Indulgence had a strong and significant positive effect on willingness to engage in corrupt behaviour, indicating that individuals with higher indulgence are more likely to engage in corruption, possibly seeking immediate gratification.

The results of this submodel bring attention to how cultural aspects affect the inclination to participate in dishonest activities. The strongest predictor was acceptance of corruption, therefore greatly raising the probability of corrupt behaviour. Emphasising the complicated interaction between cultural values and corrupt behaviour, long-term orientation, drive toward achievement and success, power distance, and indulgence all favourably influence willingness to engage in corrupt behaviour. Conversely, avoiding uncertainty suggests that a taste for stability and predictability lowers the inclination for corrupt activity, therefore affecting this willingness. Collectivism shows that group-oriented ideals may not directly link with corrupt activities since it does not greatly affect the inclination to participate in corruption. These results can guide focused treatments aiming at reducing corruption by addressing particular cultural aspects.

Table 9. Estimates of cultural dimensions as independents

Cultural factors	x: cultural dimensions; y: willingness to engage				
	R2	*p*-value*	St. Coeff	SE	*p*-value**
acceptance			0.8526	0.0095	0.0000
collectivism			-0.0113	0.0204	0.4670
long-term orientation			0.0716	0.0204	0.0000
uncertainty avoidance	0.7698	0.0000	-0.0315	0.0204	0.0421
mot.to. achievement & success			0.2268	0.0204	0.0000
power distance			0.1035	0.0204	0.0000
indulgence			0.2391	0.0204	0.0000

Note. *model *p*-value (*F*-test); **coefficient's *p*-value.
Source: own study.

Finally, let us draw our attention to the mediating effect of cultural dimensions, measured by Sobel-*z*. Despite the relatively low standard error, collectivism and uncertainty avoidance were not significant, suggesting that they have no mediating effects on the direct relationship between acceptance of corrupt situations and willingness to engage in them. Long-term orientation had the lowest significant mediating effect on this relationship. We found that motivation toward achievement and success, power distance, and indulgence had the highest mediation effect on the direct relationship. These dimensions play the most significant role in explaining how acceptance of corruption leads to actual engagement:

− individuals driven by personal or professional success might justify corrupt behaviour to achieve their goals.
− in societies with high power distance, corruption is more likely to be tolerated because people accept hierarchical inequalities and the abuse of power.
− a tendency to prioritise pleasure and immediate gratification may increase the likelihood of engaging in corrupt acts, as individuals might prioritise personal gains over ethical considerations.

Acceptance of a corruption situation and willingness to engage in such cases are unbreakable suggesting that the extent to which people rationalise or normalise corrupt practices is the most important factor in determining their willingness to engage in them. When corruption is accepted as 'normal' or 'necessary' people are much more likely to engage in it. Cultural dimensions serve as mediators, explaining how or why acceptance of corruption leads to actual behaviour. However, their impact varies greatly. Individuals motivated by personal success are more likely to justify corrupt actions to achieve their goals.

Table 10. Estimations of cultural dimensions as mediation variables

Cultural factors	Coefficient		Std. Error		Sobel test		
	A	B	s_a	s_b	z	Std. Error	*p*-value
collectivism	-0.0111	-0.0113	0.0142	0.0204	0.4510	0.0003	0.6520
long-term orientation	0.0606	0.0716	0.0141	0.0204	2.7206	0.0016	0.0065
uncertainty avoidance	-0.0424	-0.0315	0.0141	0.0204	1.3729	0.0010	0.1698
mot.to. achievement & success	0.2244	0.2268	0.0138	0.0204	9.1827	0.0055	0.0000
power distance	0.1113	0.1035	0.0141	0.0204	4.2717	0.0027	0.0000
indulgence	0.2131	0.2391	0.0138	0.0204	9.3402	0.0055	0.0000

Source: own study.

A focus on pleasure and immediate gratification (indulgence) promotes corrupt behaviour because people prioritise short-term gains over ethical considerations. In hierarchical cultures where inequality and authority are tolerated, corruption may be viewed as an unavoidable aspect of navigating such systems. This reinforces the normalisation of corrupt behaviour.

While people with a forward-thinking mindset (long-term orientation) may consider the risks of corruption, this factor has little influence on behaviour. This implies that ethical decision-making based on long-term objectives is limited in this context. The desire to avoid risk and uncertainty had little effect on corruption, implying that corrupt behaviour may be motivated by pragmatic or opportunistic thinking rather than risk aversion. Surprisingly, collectivism, which emphasises group loyalty and conformity, had little influence on corruption-related behaviour. This could imply that group dynamics in this context do not necessarily promote or discourage corruption. Figure 2 highlights these.
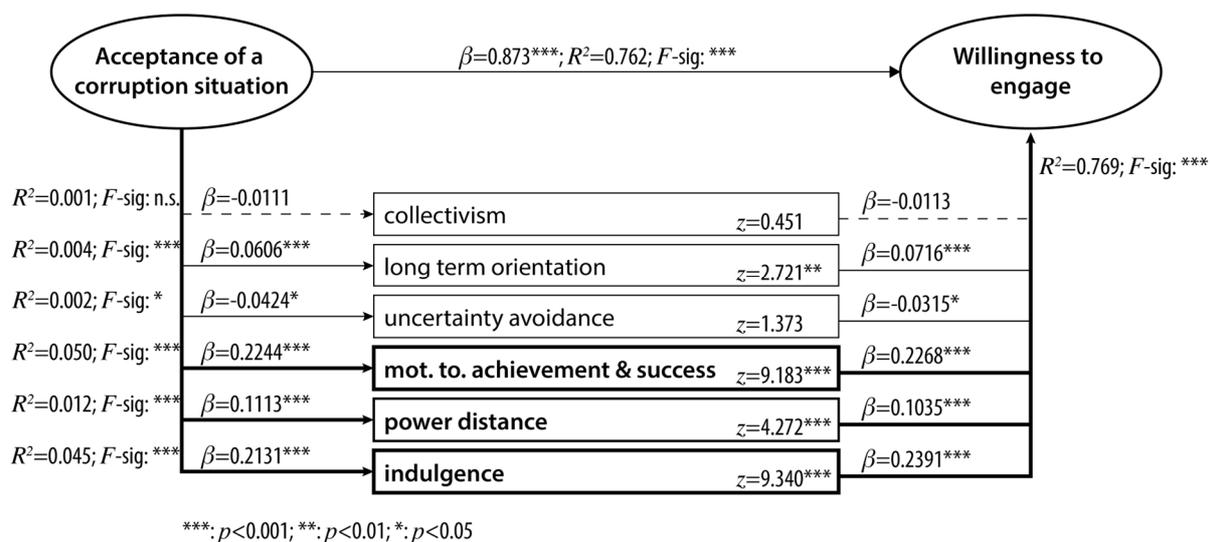

Figure 2. Structural model of direct and mediating effects
Source: own elaboration.

H1 (Direct effect). Acceptance of corruption (TT_A) positively predicts willingness to engage in corrupt behaviour (TT_W).

H2a-H2f (Main effects of cultural dimensions on TT_W).

H2a. **Power Distance (PO)** is positively associated with TT_W.
H2b. **Motivation toward Achievement & Success (MA)** is positively associated with TT_W.
H2c. **Indulgence (IN)** is positively associated with TT_W.
H2d. **Uncertainty Avoidance (UN)** is negatively associated with TT_W.
H2e. **Collectivism (CO)** has no meaningful association with TT_W (null effect).
H2f. **Long-Term Orientation (LT)** shows a weak association with TT_W (direction context-dependent).

H3a-H3f (Mediation of TT_A → TT_W via cultural dimensions).
H3a. **PO** partially mediates the relationship between TT_A and TT_W in a positive direction.
H3b. **MA** partially mediates the relationship between TT_A and TT_W in a positive direction.
H3c. **IN** partially mediates the relationship between TT_A and TT_W in a positive direction.
H3d. **LT** provides a small, positive mediation of the TT_A → TT_W relationship.
H3e. **CO** does not provide a significant mediation of the TT_A → TT_W relationship.
H3f. **UN** does not provide a significant mediation of the TT_A → TT_W relationship.

These results suggest that corruption is not just a mixed phenomenon of individual motivations and societal norms, but a complex behaviour shaped by cultural context. Corruption thrives in systems that reward achievement at any cost, allow for power abuse, and prioritise immediate gratification. Cultural traits such as collectivism and uncertainty avoidance, which are commonly thought to influence ethical behaviour, may be less relevant in some contexts or supressed by other factors.

These findings offer organisations and policymakers a road map for fighting corruption:

— Companies should Encourage cultures where success is tied to ethical behaviour, not shortcuts or unethical practices.
— Self-discipline, accountability and long-term thinking should be promoted over instant gratification.
— Flattening organisational or social hierarchies would be an important action to reduce nepotism and the normalisation of related corrupt practices.

However, the results indicate that interventions aimed at uncertainty avoidance or collectivism are unlikely to have a major effect, indicating that funds should be directed toward more effective tactics.

Overall, our research highlights that while corruption may be normalised in certain contexts, not all cultural traits contribute to the growth or persistence of corruption. To deal effectively with corruption, efforts should focus on transforming the strongest mediators, achievement-driven values, indulgence, and hierarchical tolerance, while recognising that some cultural dimensions are less influential in this process.

Our research shows that specific cultural dimensions play a crucial role in shaping both the acceptance of corruption and the willingness to engage in corrupt acts. Based on Hofstede's model and measured using the CVSCALE instrument, these dimensions help explain why corruption is more accepted or prevalent in some societies than others.

Dipierro and Rella (2024) investigated the relationship between Hofstede's cultural dimensions and corruption perceptions using data from 118 countries. Their findings show that higher levels of individualism and long-term orientation are associated with lower perceived corruption, while power distance, masculinity, and uncertainty avoidance are linked to higher perceived corruption levels. The study emphasises the importance of cultural values in shaping expectations and tolerance toward corrupt behaviour, suggesting that anti-corruption strategies should be culturally contextualised.

Our results show the effects of the cultural dimensions below:

— Motivation for Achievement & Success: Societies that highly value achievement and success may normalise corrupt practices as acceptable means to reach goals, especially if ethical standards are seen as obstacles.
— Power Distance: In cultures with high power distance, hierarchical inequalities are accepted. This can foster environments where the abuse of power and corruption are tolerated as part of navigating authority structures.
— Indulgence: Societies that emphasise immediate gratification are more likely to see individuals prioritise personal gain over ethical considerations, increasing the likelihood of corrupt behaviour.

− Long-Term Orientation: While a long-term outlook can sometimes discourage corruption by focusing on future consequences, its influence is generally weaker and context-dependent.
− Uncertainty Avoidance: Cultures that dislike ambiguity may prefer to follow rules, which can reduce corrupt behaviour, but this effect is typically minor.
− Collectivism: The impact of collectivism is mixed; in some contexts, group loyalty may inhibit corruption, while in others it may facilitate it if group interests are at stake. Overall, its mediating effect is minimal.

The primary determinants of corrupt behaviour have been extensively studied and identified as the motivation for achievement, the degree of power distance within a society, and levels of indulgence. These factors play a significant role in shaping individuals' likelihood to engage in corrupt practices, as they influence attitudes towards authority, success, and gratification. Understanding these cultural dimensions is crucial for developing effective anti-corruption strategies that are culturally sensitive and context-specific.

It is recommended that anti-corruption interventions prioritise the modification of cultural values associated with success, hierarchical relationships, and gratification. Such strategies should aim to reshape underlying cultural norms that encourage or tolerate corruption, rather than focusing on less directly linked factors such as collectivism or uncertainty avoidance. Addressing the core cultural drivers creates a more sustainable impact on reducing corrupt behaviour.

A comprehensive understanding of these cultural dimensions and their influence on individual and institutional behaviour facilitates the formulation of more effective policies. These policies should be tailored to the specific cultural context to increase their efficacy and sustainability. Management implications include the necessity for leaders to foster organisational cultures that promote transparency, accountability, and ethical standards aligned with the targeted cultural values. Training programs should be designed to challenge existing norms and encourage ethical behaviour. Additionally, senior management must support the implementation of culturally sensitive policies and ensure consistent enforcement across organisational levels.

By integrating cultural insights into anti-corruption efforts, organisations can better address the root causes of corrupt practices, leading to more resilient and trustworthy institutions. This holistic approach not only enhances the effectiveness of anti-corruption measures but also promotes long-term organisational integrity and social trust.

In summary, not all cultural dimensions equally influence corruption. The most significant mediators are those that prioritise success, tolerate hierarchy, and seek immediate gratification, while others have limited or context-dependent effects. This nuanced understanding is essential for designing targeted and effective anti-corruption interventions.

Implications: Actionable Interventions Given Slow-moving Cultural Values

We focused on feasible, meso- and micro-level levers that reshape norms, incentives, and choice architecture in settings where achievement/success, power distance, and indulgence mediate acceptance → behaviour:

1. Achievement/success: Re-specify performance systems so integrity is a prerequisite for rewards (scorecards with non-substitutable compliance gates; promotion penalties for any integrity breach; celebrate 'clean wins').
2. Power distance: Reduce discretion asymmetries: rotate gatekeeping roles; two-signature rules on high-risk approvals; transparent, auditable criteria for procurement/promotion; open grievance channels with anti-retaliation guarantees.
3. Indulgence (present bias): Introduce frictions for risky acts (cooling-off periods, forced multi-step approvals), and delayed+probabilistic losses (randomised integrity audits) to counter immediate-gain appeal.
4. Descriptive-norm messaging: Systematically publicise non-corrupt majority behaviour and detection rates (normative nudges shown to reduce bribery by recalibrating what is 'normal').

5. Leader modeling: Require executives to disclose conflicts and recuse in public logs; tie bonuses to unit-level integrity metrics.
6. Capability building: Scenario-based ethics training using your 20 vignettes so employees rehearse exact local temptations and pre-commit to responses.
7. Targeting: Use CVSCALE short screens to identify high-risk units (high achievement/power distance/indulgence profiles) and prioritise oversight/interventions there.
8. Measurement: Pair interventions with pre-post TT_A / TT_W tracking and bootstrapped mediation re-tests to verify that acceptance decouples from behaviour over time.

These levers do not claim to 'change culture' broadly; they re-engineer contexts where our significant mediators operate, making corrupt behaviour costlier, less convenient, and less normatively acceptable, even in stable cultural environments.

CONCLUSIONS

This study provided empirical evidence that cultural dimensions significantly mediate the relationship between the acceptance of corruption and the willingness to engage in corrupt behaviour. Using large-sample SEM analysis, we found that motivation for achievement and success, power distance, and indulgence are the strongest mediators that amplify this link, while collectivism and uncertainty avoidance have little or no influence.

The findings highlight that corruption is not merely an institutional or individual problem but a culturally embedded behavioural process. Anti-corruption policies should therefore focus on reshaping value systems that legitimise hierarchy, immediate gratification, and achievement-at-any-cost mentalities.

Future research should extend this framework to cross-country comparisons and organisational-level analyses to examine whether similar mediation patterns hold in other cultural environments. Longitudinal data could also clarify whether cultural traits evolve alongside institutional reforms.

By identifying which cultural dimensions most strongly sustain corrupt practices, this study contributes both to the theoretical refinement of culture-based models of corruption and to the design of more effective, context-sensitive policy interventions.

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Use of Artificial Intelligence

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The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.