

# Is bribery a culturally acceptable practice in Mauritius?

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## Introduction

In Mauritius, as in the rest of the developing world, bribery is a common characteristic of business. To some people, the practice of bribery provides an easy way out and is viewed as acceptable (Select Committee Report on Fraud and Corruption, 2001), as distinct from being accepted as an inevitable practice, with a feeling of resignation. This paper is based on the results of a survey conducted in Mauritius, the objective of which was to determine how different dimensions – moral, cultural and duty – impact on ethical perceptions in a developing nation.

In designing the research instrument, emphasis was laid on ethical issues likely to be encountered in the business sector in Mauritius; that is, direct corruption in the form of bribery. For analytical purposes, the Reidenbach & Robin (1988) scales were used to assess the impact of moral, cultural and duty factors on the ethical perceptions of business people. These scales constitute a method devised in marketing ethics research. Because the Reidenbach & Robin (R&R) scales were initially designed to evaluate the ethical behaviour of marketers, more specifically that of retail store managers, the question remained as to how applicable they would be if different types of business people were to use them. The Mauritian study showed that it was possible to extend the use of the multi-dimensional scale to a totally different setting – that is, a developing nation – to cover different types of scenarios in a business context. This result is a particularity of this study, as it has never emerged in previous applications of

the R&R scale in the USA. This is evidence that the model of ethical decision-making in Mauritius, a developing nation, is different from the one used in the developed world. It can be said that these survey results emphasise the strength of the cultural/relativistic dimension on ethical thinking in the Mauritian context, reflecting the state of emerging economies with an individualistic culture.

The research question that this paper addresses is whether bribery is a culturally acceptable practice. The paper starts with a description of the research setting, followed by a discussion of the literature on corruption and bribery in both the developing world and the Western context. The practice of bribery is viewed under different philosophies of ethics, to illustrate how ideas of duty, morality and culture influence business decisions. A background literature on the measurement scales used in the survey precedes the discussion of the survey results. The use of the R&R scales in a Mauritian context leads to different results from those obtained in earlier applications in first-world countries, as emphasised in the discussion section. The focus of the study is on people's perceptions of bribery in a culture where bribery seems to be a common feature of business. The survey consisted of hypothetical situations involving acts of bribery and the results are categorised in terms of their moral, contractual and cultural influence in explaining participants' reactions.

## Research setting

Mauritius is a developing island nation in the Indian Ocean, independent in its government

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since 1968. Originally claimed by the Dutch, its history includes 100 years of French rule, followed by a century of British rule. It is one of the most densely populated countries (relative to land area) on earth. It has a population of more than 1.2 million people and has one of the most diverse populations on the globe, with residents of Indian, Chinese, European and African descent in the country. Over the decades, many other subcultures have emerged (for example, Franco-Mauritian, Hindu, Muslim and Creole).

According to the latest household budget survey, the average annual income in this nation is 122,000 rupees, equivalent to less than US\$4100 or £2800 per year. Consequently, there is a tendency to associate corruption with low income. However, recent corruption scandals proved the contrary. In other words, the evidence shows that high-level officials seek financial security through illicit transactions. Anti-corruption strategies formulated by the current regime, upon winning the 2000 elections, included the introduction of anti-corruption legislation and the creation of a totally independent and empowered institution to fight corruption. In spite of these initiatives, however, Mauritius has not been able to control corruption. Efforts to develop the economy have sometimes been obstructed by piecemeal approaches that have endangered national integrity through an increase in corrupt practices and lack of transparency and accountability. The country has a history of corruption and has recently faced a number of high-profile cases of corruption, in both the public and private sectors. Mauritius has consistently scored between 4.1 and 5.0 out of 10 on the Corruption Perceptions Index of Transparency International from 1998 to 2004. From an index of 4.5 in 2002, Mauritius went down to 4.4 a year later and scored 4.1 in 2004. Yet the government denies the validity of the Corruption Perceptions Index, stating that it is not realistic.

## Literature

### Corruption in business

Corruption is a rational outcome of institutional failures, that is, the weakness of institutions and

failure to comply with regulatory frameworks (Colombatto 2003). Businesses tend to evade regulations by bribing officials and lobbying government leaders to resist legal reforms devised to improve the rule of law (Damania *et al.* 2004). This is more likely to happen in countries that are characterised by unstable political systems, weak institutions and low political competition. The monopoly power of ruling parties, political instability and the link that exists between ruling parties and the business sector tend to breed corruption. Inevitably, lobbying and illegal party political finance contribute to the growth of corruption (Moroff 2004). This is a feature of developing economies where institutions are subject to the influence of the socially powerful, including political interference and operate under double standard policies. The problem of the developing world therefore rests on a culture of corruption, weak institutions and lack of political will to fight corruption, if not political structures that encourage illegal transactions and corrupt practices. Corruption is associated, on the one hand, with government and politics, and on the other, with business and the way businesses and states interact.

Regardless of extensive study and efforts to improve ethical standards among professionals, and promote corporate social responsibility, breaches of ethics remain a common occurrence in the business community (VanSandt & Neck 2003). In spite of the evolution that the field of business ethics has undergone, more changes need to be implemented to refine ethical behaviour, improve the reputation of business people, diminish risks of corrupt behaviour and give due recognition to the rights of stakeholders. The high occurrence of unethical acts imposes the necessity for effective deterrents, in the context of business, but this is beyond the scope of this paper. For the purpose of this paper, we shall concentrate on corruption in the form of bribery.

### Bribery

Bribery is a common feature of developing economies. It is a form of corruption and constitutes a key issue that business executives

often face in the context of global ethics. To some cultures, giving presents and gratifications to government officers is an indispensable courtesy and a normal way of doing business. As such, bribery is not always considered an offence. Bribes must be distinguished from gifts. The distinction between the two is that a bribe implies reciprocity while a gift does not.

Lambsdorff (1998) and Wraith & Simpkins (1998) acknowledge that in all societies there are recognised codes of behaviour that are either deliberately flouted for the personal gain of individuals, or simply not observed. While 'graft' is recognisably corrupt, nepotism and patronage can be seen as signs of friendship, which identifies with the notion of particularism that Trompenaars & Hampden-Turner (1998) associate with individualistic cultures. Corruption and illegality can result from ignorance of the existing legislation, whereas nepotism and patronage may take the form of behaviour that does not openly contravene the law, but may, for example, serve to further careers. Such an ambiguity is true in small settlements dominated by elites composed of large inter-related families. Some cultures condone the act of bribery as long as it brings in 'opportunities'. The literature shows that the concept of bribery is considered as a common feature in the world of business.

Unethical practices and corruption in business predominate in some regions, and in various sectors of specific economies. These act as barriers to development and limit the potential to offer a better quality of life to the inhabitants. International corruption takes the form of bribes and illegal payments in the context of trade, aid and investment flows between countries. It can entail preferential access to trading opportunities, favouritism in the processing of investment proposals, and kickbacks derived from the abuse of international procurement procedures with serious economic repercussions. Praver-Jhabvala (1986) affirms that the practice of bribery prevails in India. India of the 1990s has been described as 'a society totally gripped by corruption' where every opportunity to corrupt is seized by the average citizen. Corruption has taken such a wide dimension that it has become an industry; 'like an

industry it seeks to create a public demand' (Alatas 1999: 57). Opportunities for corruption exist in various sectors of the Indian economy, including the education sector. The admission to university represents a good example: while 80% admission to the tertiary education institution is on merit, the remaining 20% is officially reserved for citizens who have represented the state. However, this latter requirement is abused to suit the corrupt. There is substantial abuse of the system, inclusive of admitting people who do not meet minimum requirements, as long as the applicants are the children of well-known leaders. There have even been cases where the guilty parties got caught, and their bogus certificates went missing when investigations were carried out. On the job market, young and ambitious candidates offer money and get appointed. It is commonplace for politicians and influential people to place their friends or relations in advertised jobs and get 'rewarded' for such practices.

Similarly, referring to the case of China, the people there have little faith in social justice and the fairness of society. In an opinion poll, 64.3% of respondents held that an honest person would always be at a disadvantage. In 1995, President Jiang Zemin's anti-corruption campaign targeted 'the very top of the party and its commercial princes'. At that time, China experienced numerous major corruption scandals, which gave the Chinese population the impression that some of the government and the Communist party were under the influence of 'an all-powerful syndicate of free-booting racketeers' (Van Kemenade 1998: 20). At the time, China was in close competition with Indonesia for first place as the most corrupt country in Asia (Transparency International Corruption Index 1995). On a scale of 1–10, 10 corresponding to high levels of corruption; China's score exceeded eight. In some cases, corrupt individuals got promoted to senior positions for purely political reasons (Van Kemenade 1998).

Corruption is so ingrained in certain societies that 'bribery and corruption' and the ideas behind them are foreign words to some people (Praver-Jhabvala 1986). There are also instances where bribes are disguised as gifts. Tanzi (1998)

points out that, although the donor of a gift may expect some form of payment in return, in practice, the recipient should feel no obligation to reciprocate. He makes reference to the case of some economies, where the payment of bribes is regarded as a criminal offence. America provides such an example. In contrast, Segal (1999) takes up the case of other countries where bribery is considered a legitimate activity, a precondition for conducting business. This trend characterises the developing world, in general. In Africa for example, corruption is viewed as part of the culture.

In some African states, investigations on corruption are viewed as harassment of the people. Employees of institutions like the Police Service, the Judiciary, the Revenue Authority or the Passports Office, expect bribes to do their work and to overlook regulations or to influence a judgement in favour of the donor of the bribe. This inevitably constitutes a discriminatory practice as those who cannot afford to pay bribes are denied services that they are entitled to, free-of-charge, as ordinary citizens. As a result, the quality of service rendered is lowered and citizens lose confidence in national institutions. The major causes of corruption include wide discretionary powers vested in public officials, poor conditions of service in the public service, weak systems of internal control, the absence of a code of conduct in the public sector, weak enforcement of anti-corruption legislation, socio-cultural norms associated with an individualistic culture that favours loyalty to one's friends and family members, and unethical leadership on the part of political people. Other than these instances of petty corruption, large-scale corruption takes place in specific sectors. Grand corruption involves considerable sums of money and takes different forms. This is practised by people involved in development projects, procurement, and the privatisation of state-owned enterprises, among other activities. It is common practice for government officials to negotiate for bribes before awarding licences, signing loan agreements or authorising development projects (National Integrity Systems, Transparency International, Country Study Report, Zambia, 2003).

Laczniak & Murphy (1993) focus on situations where the payment of bribes may be of direct benefit to businesses, in the context of international trade. This gives bribe payers access to profitable contracts over competitors. There is evidence that large bribes are paid in order to get access to foreign contracts, or to avail of tax incentives. According to *Le Monde* of March 17, 1995, bribes paid abroad by French companies in 1994 had been estimated to be FF10 billion according to a confidential government report. *World Business* of March 4, 1996 reported that bribes paid abroad by German companies amounted to more than US\$3 billion annually.

Studies have been conducted to explore people's perceptions of bribery in the context of business. In 1996, at the London School of Economics, Summer School in Management, participants were questioned on their likely reactions if they were confronted by a foreign business partner demanding a bribe. Reactions varied according to either individual or cultural values. While some Southern European students were in favour of giving bribes, arguing that this may be the only way of securing business contracts, Scandinavian ones felt uneasy with bribes. Differing attitudes represent a characteristic of international trade relations, which has recently aroused controversy among trading partners.

A study (by Becker and Fritzche, cited in Jackson & Artola 1997) indicates that the French, as compared with the Germans and Americans, are more optimistic towards corporate codes of ethics that have an impact on business practices, thereby raising ethical standards in the industry, and defining limits of wrongful conduct. The Germans, on the other hand, do not believe in the efficacy of codes of ethics. A survey by Lysonski & Gaidis (1991), among business students from the USA, Denmark and New Zealand, showed that there were no differences between the ethical orientation of the three countries. However, significant differences were identified with respect to some specific criteria. These included coercion and control, implying, for instance, that the Danes are more likely than the other two samples to pay a bribe to an Asian businessman to secure business. In the study by Becker and Fritzche, the

French and the Germans would be more inclined than the US sample to pay the bribe.

Adams & Maine (1998: 49) describe bribery as

a practice involving the payment or remuneration of an agent of some organisation to do things that are inconsistent with the purpose of his or her position or office. Good examples of such acts include paying a judge to be partial to your case, paying a policeman to forego giving you a speeding ticket, or paying a buyer to use your company's services.

Ferrell & Fraedrich (1997) refer to 'act utilitarianism' as a philosophy which states that a given decision is justified as long as it benefits the individual. This concept is used to evaluate individual cases. Under act utilitarianism, the most ethical option is to adopt the course of action that maximises utility for individuals, in all similar situations. In countries that have an individualistic culture, the theory of particularism can be used to justify the application of the principle of act utilitarianism. 'Particularism' focuses on the exceptional nature of circumstances and relationships, 'no matter what the rules say' (Trompenaars & Hampden-Turner 1998: 31). Being a feature of small, largely rural communities, where personal connections predominate, the principle of particularism focuses on obligations of relationships rather than on universal principles. Particularist cultures tend to encourage corrupt behaviour, as the individual's loyalty goes to his relations and friends, overlooking universal rules in the process.

Donaldson & Werhane (1996: 91) question the practice of bribery under the theory of relativism.

Is it morally right to pay a bribe to gain business? The moral relativist would answer the question by consulting the moral norms of the country where one is doing business. If those norms permit bribery in that country, then the practice of bribery is not wrong in that country [and vice versa] . . . The justification for that position is the relativist's contention that what is really right or wrong is determined by the culture.

Referring to the notion of moral relativism, Schenk (1989) questions how one assesses unethical conduct. Should a moral judgement be

passed and, if so, based on which moral code? Should corruption, bribery, illegality be examined in their societal context? Is there a universal moral base that allows for condemnation based on the concept of particularism? Is bribery to be assessed in terms of its role in enabling some people to survive?

De George (1999) holds that, in some contexts, the laws of relativism condone bribery. Although Donaldson & Werhane (1996) support the view that the culture largely determines behaviour and ethical decision-making, Badaracco & Webb (1995) argue that personal values are likely to predominate in situations involving ethical dilemmas. The fact that an individual tends to perceive himself or herself as more ethical than others might influence that individual's perception of the ethics of his/her organisation. A positive self-bias, among other factors, would negatively influence perceptions of organisational ethicality, thereby impacting on individual ethics. Reynolds (2003) believes that organisational identification, perceived organisational cohesion and an individual's insulation also influence individual perceptions of relative organisational ethicality.

The above implies that bribery is subject to varying interpretations worldwide. According to Ferrell & Fraedrich (1997: 57), 'rules like "bribery is wrong" serve only as general guidelines under act utilitarianism'. Utilitarians may not condemn the act of offering or accepting bribery on the basis that there is something wrong with the concept of bribery itself. They either disagree with the practice on the basis of its consequences or because 'the total amount of utility decreases when one person's interests are placed ahead of those of society' (Ferrell & Fraedrich 1997: 57). It is worth noting that De George (1999: 73) holds a similar position on this issue: people who perpetrate such an activity tend to defend themselves by associating their actions with utilitarian principles. Their argument is that, following an assessment of good and bad consequences of such mechanism, 'the good outweighs the bad'.

In general, since teleological theories, that is, utilitarianism or consequentialism, focus on consequences of decisions or actions to determine whether these are ethical, this principle in itself

condemns bribery as a way of doing business. From the point of view of consequences, bribery would be viewed as unethical. If accepted, a trend is set and it becomes difficult to stop such a bad habit over time. For this reason, Adams & Maine (1998: 50) argue that ‘a bribe contributes to actions that are not in the public interest’. If one were to base oneself on deontology to question the ‘ethics’ behind bribery, views may differ because the objective is to consider the act of bribery itself, and not its outcome. Under deontology, the focus of attention is on one’s duty, or obligation to explore the motives behind particular alternatives. The emphasis is on the circumstances in which a decision is made or a

## Methodology

### Background

The multi-dimensional ethics scale used for the survey is derived from concepts of ethics. Reidenbach & Robin (1988) used deontological, teleological (utilitarianism and egoism), relativistic principles and justice theory to develop a multi-dimensional ethics scale. Initially a thirty-item multi-dimensional ethics scale based on a content analysis of five theories of ethics – namely, justice, deontology, relativism, utilitarianism and egoism – was developed (Kujala 2001). The thirty-item scale was later reduced to an eight-item measurement instrument:

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Fair	1	2	3	4	5	6	7	Unfair
Just	1	2	3	4	5	6	7	Unjust
Culturally acceptable	1	2	3	4	5	6	7	Culturally unacceptable
Violates an unwritten contract	1	2	3	4	5	6	7	Does not violate an unwritten contract
Traditionally acceptable	1	2	3	4	5	6	7	Traditionally unacceptable
Morally right	1	2	3	4	5	6	7	Not morally right
Violates an unspoken promise	1	2	3	4	5	6	7	Does not violate an unspoken promise
Acceptable to family	1	2	3	4	5	6	7	Unacceptable to family

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course of action is adopted. Researchers agree that as philosophers assess the intrinsic worth of an action along those lines, they would reject the act of bribery but for reasons other than those of teleologists (Adams & Maine 1998, Buchholz & Rosenthal 1998, Donaldson & Werhane 1996, Ferrell & Fraedrich 1997).

The literature on bribery and corruption makes the point that bribery exists in both developed and less developed countries, irrespective of culture. Much of the literature assumes that bribery is viewed differently in different cultures. This paper explores the different dimensions likely to impact on bribery, e.g. moral, duty and cultural factors, as demonstrated by Reidenbach & Robin (1988). As measurement techniques adopted by marketing ethicists represent the foundation of the research instrument developed for this study, a brief overview of the relevant literature follows.

In the studies conducted in the USA, a data-reduction technique was used to further reduce the eight items to three dimensions; that is, a broad-based moral equity dimension, a contractualism dimension, and a relativism dimension (Kujala 2001). In other words, the various scales composing this measurement device – that is, ‘fair’, ‘just’, ‘acceptable to family’, ‘culturally acceptable’, ‘traditionally acceptable’, ‘violates an unspoken promise’ and ‘violates an unwritten contract’ – will be grouped into specific categories. Using factor analysis, these scales are condensed into three dimensions, namely moral (‘fair’, ‘just’, ‘acceptable to family’), cultural/relativistic (‘culturally acceptable’, ‘traditionally acceptable’) and duty/contractualism (‘violates an unspoken promise’ and ‘violates an unwritten contract’). The purpose of this data reduction technique is to establish the extent to which moral, cultural and duty dimensions impact on ethical perceptions in Mauritius.

The moral equity dimension comprises ‘fair’, ‘just’ and ‘acceptable to family’. The items on this particular dimension are dominated by ideas of justice and fairness, two concepts common to the moral philosophy literature. ‘Fair’ and ‘just’ are clearly related concepts. According to Ferrell *et al.* (2002), fairness is the quality of being just, equitable and impartial. They also state that ideas of fairness are sometimes shaped by vested interests. One or both parties in the relationship may view an action as unfair or unethical because the outcome was less beneficial than expected. On the other hand, justice evaluations relate to evaluations of fairness. Justice is the fair treatment and due reward that comply with ethical or legal standards. The concept of ‘justice’ is more likely to be based on deontological philosophies than on teleology.

The second dimension, that is the relativistic one, is composed of ‘traditionally acceptable’ and ‘culturally acceptable’ items. ‘Culturally acceptable’ refers to notions of cultural relativism and is founded on what a specific culture approves of, based on established beliefs, norms and values. On the other hand, ‘traditionally acceptable’

unethical. Similarly, the scale can indicate perceptions as to whether an act or decision is fair or just, or whether it violates certain cultural or traditional values.

Although, so far, the R&R scales have been applied only in a Western context, in the field of marketing ethics, there is no indication in the existing literature that the scales should be limited to the area of marketing ethics. Different forms of the multi-dimensional ethics scale have been used in empirical studies in the area of ethics. Cohen *et al.* (1993: 25) claim that the R&R original scale may provide the basis of multi-dimensional scales, but a scale must be constructed and validated for each application.

### Questionnaire

For the purpose of this paper, three hypothetical situations representing acts of bribery were presented to the sample population. Respondents were asked to rate the action likely to be adopted, using each of the normative philosophy scales developed by Reidenbach & Robin (1988). The following seven-point bipolar scales were used:

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Fair	1	2	3	4	5	6	7	Unfair
Just	1	2	3	4	5	6	7	Unjust
Culturally acceptable	1	2	3	4	5	6	7	Culturally unacceptable
Violates an unwritten contract	1	2	3	4	5	6	7	Does not violate an unwritten contract
Traditionally acceptable	1	2	3	4	5	6	7	Traditionally unacceptable
Violates an unspoken promise	1	2	3	4	5	6	7	Does not violate an unspoken promise
Acceptable to family	1	2	3	4	5	6	7	Unacceptable to family

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refers to compliance derived from mere habit; that is, citizens accept a particular state of affairs without questioning the status quo.

The third dimension is the contractualism one, which relates to ideas of contract and promise; that is, ‘does not violate an unwritten contract’ and ‘does not violate an unspoken promise’ (Reidenbach *et al.* 1991). According to Reidenbach & Robin (1990), the multi-dimensional nature of the ethics scale can potentially provide information as to why a particular act is rated as

As in the study conducted by Reidenbach & Robin (1988), respondents were asked to indicate their likely reaction in each scenario. The objective of the present study was to investigate ethical perceptions of the sample population, using the R&R scales, in the context of business, in a developing economy. In so doing, the applicability of the scales was expanded, considering the possibility that the results may not be similar to those of previous studies. The data was coded and analysed in SPSS.

**Sample**

The sample population consisted of 400 people from the business community, from middle management upwards, from both the public sector and private institutions. The sample has the characteristics of a pure random sample. Participants worked in businesses involved in retailing, manufacturing, consultancy businesses, the financial services sector and the hospitality industry. The sample was reasonably homogeneous with respect to what was being surveyed, that is, the different aspects of moral philosophy a decision maker may have to consider in evaluating an ethical issue.

Considering the theme of this project, it was inevitable that some people did not feel motivated to respond. More specifically, business people were not particularly enthusiastic about the subject of corruption for a variety of reasons, mostly personal. Although confidentiality of responses was guaranteed, some people had apprehensions about exposing their perceptions on ethical issues and therefore opted not to participate in the survey. The response rate was 26%, and most respondents were from the service sector, namely consultancy businesses, the financial services sector, and the hospitality industry.

In terms of demographic structure, there were 80% male and 20% female participants. This gender imbalance is explained by the fact that most management positions are male dominated. Of the 104 people who responded to the survey, about 55% were degree holders. The majority of respondents (over 45%) were aged 'between 31 and 40' while about 25% were aged 'between 21 and 30'. As regards the respondents' position in the organisation that employs them, roughly 35% were senior managers, nearly 50% were in middle management and about 10% were owners of the business.

The scenarios relating to this study refer to clear cases of corruption, with different degrees of ethical consequence. While Scenario 1 involves petty corruption, Scenario 3 presents a more serious issue where the objective is to evade the payment of a licence. On the other hand, Scenario 2 carries even more significant ethical conse-

quences as a convicted individual uses his power to bribe the judiciary to rule in his favour.

**Particularity of the Mauritian study – use of seven scales**

With a view to determine the highest possible percentage of variation, the most unethical scenario, as assessed by the Mauritian respondents, was selected and both two-factor and three-factor analyses were run.

The most unethical problem, according to the findings of this survey, is the one in Scenario 3, where the issue involves bribing the town council to evade the payment of a licence. Factor analysis was run with all eight R&R scales, then with seven of the scales (leaving out the 'morally right' scale) to see if there is a mathematical basis for using the 'morally right' scale as a separate measurement item. In both two-factor and three-factor solutions, less variation was explained using all eight items, than just using seven. On this basis, the 'morally right' scale has been treated as a univariate item, accountable for the overall assessment of each scenario.

No. of factors	7 items (%)	8 items (%)
2 factors	68.5	66
3 factors	78	74.9

**Results and discussion**

Using the Statistical Package for Social Sciences (SPSS), factor analysis was run to condense the various ethics scales (fair, just, acceptable to family, culturally acceptable, traditionally acceptable, violates an unspoken promise, violates an unwritten contract). While the previous studies conducted in the USA showed three-factor solutions, this particular study gave a different pattern of results. The three factors refer to moral (fair, just, acceptable to family), duty (violates an unspoken promise, violates an unwritten contract), and relativistic (culturally acceptable, traditionally acceptable) dimensions. Detailed results of the factor analysis solutions are presented in Appendices A and B.



The survey was administered to participants in the format described below. Respondents were requested to rate each scenario according to the measurement scales provided. It is worth noting that '1' refers to the most ethical option whereas '7' stands for the most unethical one for the moral (fair, just, acceptable to family) and relativistic scales (culturally acceptable, traditionally acceptable). However, the scales are reversed for the duty scales, 'violates an unwritten contract' and 'violates an unspoken promise', where '1' refers to the most unethical option while '7' refers to the most ethical one. For each of the seven scales (fair, just, acceptable to family, culturally acceptable, traditionally acceptable, violates an unwritten contract and violates an unspoken promise), respondents gave a rating, using the seven-point bipolar scale provided, to indicate their perception of the ethicality of the moral problem exposed in each scenario.

### Scenario 1

*A. D. applied for a building permit two years ago. Although he initially followed all the necessary procedures, he is confronted with officials who seem to be complicating the process. A. D. knows that he has the option of paying some form of speed-up gratuity to 'motivate' the people he is dealing with. This would empower the authorities, hasten procedures and stimulate the officials.*

In the circumstances, if A. D. offers something, how would you rate such action?

The above scenario is a case of bribery. It involves petty corruption, as a speed-up gratuity is offered to the authorities. This category of corruption can take the form of either gifts or favours as a condition to the execution of public duty. As is common in many countries, the actor offers a speed-up gratuity to local authorities to get a building permit, or, generally, to empower the authorities, hasten procedures and stimulate officials. Under this form of bribery, the bribe-giver wants to speed up the process of the movement of files and communications relating to specific decisions (Table 1).

Factor analysis accounts for the variation in responses of participants. The three-factor solu-

tion helps distinguish between moral and relativistic dimensions and explains 79% of the variation. As in studies carried out in Western contexts, there are high loadings under all three factors. The second factor, the moral dimension, explains more variation than the third factor, which represents the duty dimension. In this particular case, there has been a tendency to use concepts of fairness and justice to evaluate the ethicality of the scenario. As the two duty scales load onto the third factor, it means that ideas of contract and promise were less important to the respondents as they evaluated the ethicality of this scenario. This particular outcome (that is, a three-factor solution) is similar to results of previous studies conducted using the R&R ethics scale. Participants drew a distinction between moral (fair, just, acceptable to family) and cultural dimensions (culturally acceptable, traditionally acceptable), hence condemning the act of bribe offer, considered as an illicit activity.

### Scenario 2

*S. V., a wealthy businessman, is convicted of a crime that he claims he has not committed. However, all facts seem to confirm that he is guilty. S. V. insists on his innocence, stating that the best lawyers are prepared to defend him. He opts for paying a judge to be partial to his case.*

How would you categorise S. V.'s action?

The above scenario refers to S. V., an accused party who decides to bribe the best judges to give him a 'fair' trial. There is an allegation of criminal behaviour against an individual who chooses to bribe the judiciary to avoid punishment. If he succeeds in his attempt to 'clear' his name, he would constitute an exception to the basic rule that condemns crime, assuming S. V. is guilty.

We acknowledge the possibility that participants who perceive S. V. as innocent may consider the act of bribe offer as an initiative undertaken to do justice to the latter. However, considering that the evidence is against S. V., one could expect that a three-factor to be more appropriate, separating notions of culture from those of morality. The moral issue here is the act of bribing the judiciary (Table 2).

Table 1: Factor solutions, Scenario 1

Total variance explained <sup>1</sup>						
Component	Extraction sums of squared loadings			Rotated sums of squared loadings		
	Total	% of variance	Cumulative %	Total	% of variance	Cumulative %
1	3.502	50.034	50.034	2.421	34.586	34.586
2	1.283	18.324	68.357	1.721	24.583	59.169
3	0.780	11.145	79.502	1.423	20.333	79.502

**Rotated component matrix**

	Component		
	1	2	3
Scenario 1 f	0.380	0.848	3.857E – 02
Scenario 1 j	0.284	0.869	0.136
Scenario 1 ca	0.845	0.251	0.141
Scenario 1 uc	2.283E – 03	0.181	0.817
Scenario 1 ta	0.872	0.258	3.435E – 02
Scenario 1 up	0.165	–3.442E – 02	0.840
Scenario 1 af	0.833	0.289	9.356E – 02

**Rotation method: Varimax with Kaiser normalisation**

	Rotated factor loadings
<i>Factor 1: Relativistic dimension</i>	
Culturally acceptable	0.845
Traditionally acceptable	0.872
Acceptable to family	0.833
<i>Factor 2: Moral equity dimension</i>	
Fair	0.848
Just	0.869
<i>Factor 3: Contractualism dimension</i>	
Violates an unwritten contract	0.817
Violates an unspoken promise	0.840

<sup>1</sup>Extraction method: principal component analysis.

As shown in Appendix B, both moral and relativistic scales load under the first factor. This is why the results are presented differently (that is, they take the form of two-factor solutions), unlike the pattern experienced in the first scenario, where there were clear loadings under each of the three factors (moral, relativistic and duty) when factor analysis was run.

In this scenario, there are high loadings of the moral scales on the relativistic dimension and yet heavier loadings under the duty dimension. The two-factor solution explains 77% of the variation. The three-factor structure does not offer good

results. This could be explained by the fact that respondents view bribery at such a level as widely practised and accepted. The two-factor solution is therefore retained as the results it offers are more logical on the bribery scenario. However, one could have thought that respondents would rate 'bribing the judiciary' as a very serious issue. For this reason, they would have been expected to separate the notion of whether it is accepted from whether it is fair and just (using the three-factor loading pattern) as opposed to lumping the two together (the two-factor loading pattern, where justice scales load on relativistic ones).

Table 2: Factor solutions, Scenario 2

Total variance explained						
Component	Extraction sums of squared loadings			Rotation sums of squared loadings		
	Total	% of variance	Cumulative %	Total	% of variance	Cumulative %
1	3.873	55.334	55.334	3.576	51.083	51.083
2	1.531	21.872	77.206	1.829	26.123	77.206

  

Rotated component matrix		
	Component	
	1	2
Scenario 2 f	0.911	0.142
Scenario 2 j	0.894	0.119
Scenario 2 ca	0.774	0.294
Scenario 2 uc	9.213E – 02	0.922
Scenario 2 ta	0.869	0.134
Scenario 2 up	0.149	0.917
Scenario 2 af	0.750	– 2.703E – 02

Rotation method: Varimax with Kaiser normalisation

Factor 1: Relativistic dimension

	Rotated factor loadings
Culturally acceptable	0.774
Traditionally acceptable	0.869
Fair	0.911
Just	0.894
Acceptable to family	0.750

Factor 2: Contractualism dimension

Violates an unwritten contract	0.922
Violates an unspoken promise	0.917

<sup>1</sup>Extraction method: principal component analysis.

The above results are different from those of previous studies. This shows that participants associated the notion of bribery with the Mauritian culture, which is why moral factors (fair, just, acceptable to family) loaded on the cultural/relativistic dimension (culturally acceptable, traditionally acceptable). Had respondents separated notions of morality from those of culture, there would have been clear loadings under each of the three dimensions, that is, moral, duty and relativism.

Scenario 3

*The cost of a licence to operate a business has increased astronomically lately. In addition, Tom's business has not been too good for the past few*

*months. He offers the clerk at the Town Council a small sum of money, which will spare him from having to pay the licence.*

In these circumstances, how would you rate Tom's choice?

The above scenario presents another instance of bribery. It involves the evasion of payment of a municipality licence, which, in many countries, would be considered a criminal offence, leading to heavy fines and imprisonment. On the other hand, however, some people may regard the practice of bribery in such a case as 'justifiable', if they believe that paying a larger sum in the form of a licence constitutes a 'waste of money' (Table 3).

The results show that the relativistic scales loaded on the first factor, while the moral

Table 3: Factor solutions, Scenario 3

Total variance explained<sup>1</sup>

Component	Extraction sums of squared loadings			Rotated sums of squared loadings		
	Total	% of variance	Cumulative %	Total	% of variance	Cumulative %
1	3.246	46.368	46.368	2.180	31.144	31.144
2	1.547	22.107	68.475	1.653	23.615	54.759
3	0.670	9.566	78.041	1.630	23.281	78.041

Rotated component matrix<sup>1</sup>

	Component		
	1	2	3
Scenario 3 f	0.363	0.825	0.167
Scenario 3 j	0.314	0.852	0.117
Scenario 3 ca	0.847	0.277	0.101
Scenario 3 uc	- 5.696E - 02	0.235	0.862
Scenario 3 ta	0.748	0.267	2.735E - 02
Scenario 3 up	0.111	1.125E - 02	0.913
Scenario 3 af	0.811	0.204	- 3.201E - 02

Rotation method: Varimax with Kaiser normalisation

Factor 1: Relativistic dimension

	Rotated factor loadings
Culturally acceptable	0.847
Traditionally acceptable	0.748
Acceptable to family	0.811

Factor 2: Moral equity dimension

Fair	0.825
Just	0.852

Factor 3: Contractualism dimension

Violates an unwritten contract	0.862
Violates an unspoken promise	0.913

<sup>1</sup>Extraction method: principal component analysis.

dimensions loaded on the second factor. The contractualism scales loaded onto the third factor. Corruption, at that level, is a common practice in Mauritius.

The three-factor solution explains 78% of the variation. The pattern of loadings is straightforward under the three-factor structure, and the scales present heavy loadings, Factor 1 being culturally acceptable, acceptable to family, traditionally acceptable; Factor 2 being the moral equity one (just, fair); Factor 3 being the duty dimension (violates unwritten contract/unspoken promise).

Both two-factor and three-factor analyses have been run using a varimax rotation procedure and the results obtained are quite different from those generated by previous studies. The scenarios reflect a close relationship between respondents' perception of what is fair or just and the contractualism dimension, instead of the usual strong association between the moral equity and relativistic dimensions observed in earlier studies conducted by R&R in the USA.

Given the strong relationship between moral and relativistic factors where the two-factor structure provides the solution, Factor 1 appears

as a 'moral relativistic' dimension. The duty scales are loading on Factor 2 (violates promise or contract always loading together on Factor 2). This relates to earlier findings of studies conducted by R&R, where Factor 2 was referred to as the contractualism factor. It would make sense to retain the same name for Factor 2, i.e. the contractualism/duty dimension.

In earlier tests of the R&R scales, sometimes the second factor was the contractualism factor (i.e. the violates unwritten contract and unspoken promise items load on it), and sometimes these two scales loaded on the third factor. This means that where the contractualism dimension is the second factor, people see notions of duty/contract as related to the scenario more strongly, and something that explains more of their opinions in relation to ethics. This is because the second factor explains more variation than the third factor. In earlier studies, participants tended to use duty concepts more to evaluate the ethicality of the scenarios. In cases where the two 'violates scales' loaded onto the third factor, the implication is that these duty concepts were less important to respondents as they evaluated the ethicality of the specific scenario. Therefore, depending on the scenario, it is not unusual to see the contractualism factor being the second factor on one scenario, but the third factor on a different one.

### Reliability testing

In addition to the data reduction technique, reliability tests were run to confirm the validity of the above results. Reliability analysis is a technique that helps determine whether a particular measurement scale is consistent. The results are presented in Appendix C.

Scenarios 1, 2 and 3 all involve direct forms of corruption. The overall  $\alpha$  for Scenario 2 is 0.7924. For each of the contractualism scales (Sc1uc and Sc2up),  $\alpha$  would increase above 0.7924 if they were to be left out. In the three-factor solution for this scenario, the first factor was the relativistic dimension, the second factor was the justice one and the third factor was made up of these two duty scales. It was the weaker part of the scale, for the present research. The reliability analysis con-

firms this fact, implying that in Mauritius, cultural acceptability of offering bribery as a speed-up gratuity is a powerful predictor of whether or not people would rate such act as ethical.

In Scenario 2, the overall  $\alpha$  is 0.8171 and if the 'α if item deleted' is considered, the only exception is one contractualism scale (Sc2uc).  $\alpha$  would actually increase above 0.8171 if this contractualism scale were to be left out. This may imply that, in Mauritius, cultural acceptability of bribing the judiciary is a more powerful predictor of whether people would evaluate such a choice as more ethical than concepts of duty.

$\alpha$  for Scenario 3 is 0.7352. Looking at the 'α if item deleted' the exception is the contractualism dimension (Sc3uc and Sc3up). For each of those items,  $\alpha$  would actually increase above 0.7352 if they were to be left out. These two items (Sc3up and Sc3uc) loaded on the third factor, the contractualism dimension, in the factor analysis. Again, this may indicate that in Mauritius, the cultural acceptability of offering bribery to evade the payment of a licence is a powerful predictor of whether people would consider such acts as right.

### Limitations of the study

Considering the theme of this study, it is important to note that the results merely reflect the perceptions of a sample population. The respondents were all from the business sector, which could explain the association of moral factors with relativistic ones. Had we sampled a population of students or young graduates with a background of ethics training, for instance, the outcome might have been different. In this case, participants might have clearly distinguished between notions of morality and culture, rather than strongly rely on cultural factors. Similarly, one could expect greater reliance on duty factors in explaining ethical perceptions. We cannot, therefore, use the findings of the current study, to draw general conclusions for the Mauritian population as a whole.

There is no guarantee that the participants would assess particular ethical dilemmas in the

same way if they were actually confronted with them. We must also bear in mind that, given the theme of the study, that is, corruption, there is a risk that the responses do not reflect participants' true feelings about the ethical issues presented to them. It is unlikely that one would admit that the evasion of a business licence is an option that one would choose. Acts of corruption usually take place discretely under the garb of honest dealings.

## Conclusion

The results give evidence of a strong cultural factor that explained the responses to the scenarios. The data pertaining to previous studies were all from the Western world, more specifically, the United States. The application of the R&R scale in Mauritius presented a new opportunity, considering that the scale, so far applied to marketing ethics in the developed world, was being used in a developing economy in the context of business more generally.

Respondents were exposed to three scenarios and they evaluated each case somewhat differently, depending upon the seriousness of the ethical problem. Generally speaking, however, the results give evidence of the strong reliance on cultural factors and confirm that moral evaluations are specific to situations. While earlier studies emphasised the idea of implicit contract and promise as being inherent in the evaluation of an ethical problem, this theory does not hold in the case of Mauritius. In each of the scenarios that composed the survey, there is a contractual/duty dimension which is complementary to the moral dimension.

In two of the scenarios (Scenarios 1 and 3), a three-factor solution was obtained, as participants made a clear distinction between the moral and relativistic scales. This is probably because the hypothetical situations involved more serious unethical conduct like the payment of a bribe or tax evasion. Participants demonstrated a different pattern of responses, clearly distinguishing between notions of morality and cultural/traditional acceptability. The consequences associated with bribery are more serious, that is, they carry higher risks. In Scenario 2, on the other hand, the moral

factor loaded heavily onto the cultural factor, and therefore a two-factor solution was opted for.

From the findings of Scenario 2, it can be said that, although bribery constitutes an unethical practice, in that particular case it has been condoned culturally. This is because the moral factors loaded on the relativistic dimension. These results are different from those run in Western contexts, where participants made a clear distinction between moral and cultural factors when presented with ethical problems. The findings of the Mauritian survey relate closely to what the existing literature states; that is, in some contexts, the laws of relativism condone bribery (De George 1999, Donaldson & Werhane 1996).

One of the most significant findings of this study is the importance of the cultural/relativistic factor in explaining ethical judgments. This explains the high loadings of the moral equity scales on the relativistic and culturally driven factor in one of the three scenarios, where the two-factor solution explains quite a high percentage of the variation. This result is a particularity of the Mauritian study, as it has never emerged in earlier applications of the R&R scale in the USA. This is evidence that the model of ethical decision making in Mauritius, a developing nation, is different from the one used in the developed world. It can be said that these survey results emphasise the strength of the cultural/relativistic dimension on ethical thinking in the Mauritian context, reflecting the state of emerging economies with an individualistic culture.

## Appendix A

For three-factor solutions see Tables A1 and A2.

## Appendix B

For two-factor solutions see Table B1.

## Appendix C: Reliability testing

For reliability testing see Tables C1 to C3.

Table A1: Scenario 1

**Total variance explained<sup>1</sup>**

Component	Initial Eigenvalues		
	Total	% of variance	Cumulative %
1	3.502	50.034	50.034
2	1.283	18.324	68.357
3	0.780	11.145	79.502
4	0.615	8.780	88.283
5	0.332	4.739	93.021
6	0.251	3.591	96.612
7	0.237	3.388	100.000

**Total variance explained**

Component	Extraction sums of squared loadings			Rotated sums of squared loadings		
	Total	% of variance	Cumulative %	Total	% of variance	Cumulative %
1	3.502	50.034	50.034	2.421	34.586	34.586
2	1.283	18.324	68.357	1.721	24.583	59.169
3	0.780	11.145	79.502	1.423	20.333	79.502

**Rotation method: Varimax with Kaiser normalisation**

Component	Rotated component matrix		
	1	2	3
Scenario 1 f	0.380	0.848	3.857E - 02
Scenario 1 j	0.284	0.869	0.136
Scenario 1 ca	0.845	0.251	0.141
Scenario 1 uc	2.283E - 03	0.181	0.817
Scenario 1 ta	0.872	0.258	3.435E - 02
Scenario 1 up	0.165	-3.442E - 02	0.840
Scenario 1 af	0.833	0.289	9.356E - 02

<sup>1</sup>Extraction method: principal component analysis.

Table A2: Scenario 3

**Total variance explained<sup>1</sup>**

Component	Initial Eigenvalues		
	Total	% of variance	Cumulative %
1	3.246	46.368	46.368
2	1.547	22.107	68.475
3	0.670	9.566	78.041
4	0.601	8.589	86.629
5	0.419	5.990	92.620
6	0.276	3.948	96.567
7	0.240	3.433	100.000

**Total variance explained**

Component	Extraction sums of squared loadings			Rotated sums of squared loadings		
	Total	% of variance	Cumulative %	Total	% of variance	Cumulative %
1	3.246	46.368	46.368	2.180	31.144	31.144
2	1.547	22.107	68.475	1.653	23.615	54.759
3	0.670	9.566	78.041	1.630	23.281	78.041

**Rotation method: Varimax with Kaiser normalisation**

Component	Rotated component matrix		
	1	2	3
Scenario 3 f	0.363	0.825	0.167
Scenario 3 j	0.314	0.852	0.117
Scenario 3 ca	0.847	0.277	0.101
Scenario 3 uc	- 5.696E - 02	0.235	0.862
Scenario 3 ta	0.748	0.267	2.735E - 02
Scenario 3 up	0.111	1.125E - 02	0.913
Scenario 3 af	0.811	0.204	- 3.201E - 02

<sup>1</sup>Extraction method: principal component analysis.



Table B1: Scenario 2

Total variance explained<sup>1</sup>

Component	Initial Eigenvalues		Cumulative %
	Total	% of variance	
1	3.873	55.334	55.334
2	1.531	21.872	77.206
3	0.586	8.369	85.575
4	0.396	5.658	91.233
5	0.304	4.347	95.580
6	0.220	3.149	98.728
7	8.901E – 02	1.272	100.000

Total variance explained

Component	Extraction sums of squared loadings			Rotation sums of squared loadings		
	Total	% of variance	Cumulative %	Total	% of variance	Cumulative %
1	3.873	55.334	55.334	3.576	51.083	51.083
2	1.531	21.872	77.206	1.829	26.123	77.206

Rotation method: Varimax with Kaiser normalisation

	Rotated component matrix	
	Component 1	Component 2
Scenario 2 f	0.911	0.142
Scenario 2 j	0.894	0.119
Scenario 2 ca	0.774	0.294
Scenario 2 uc	9.213E – 02	0.922
Scenario 2 ta	0.869	0.134
Scenario 2 up	0.149	0.917
Scenario 2 af	0.750	– 2.703E – 02

<sup>1</sup>Extraction method: principal component analysis.

Table C1: Scenario 1

Item-total statistics				
Scenario	Scale mean if item deleted	Scale variance if item deleted	Corrected item-total correlation	$\alpha$ if item deleted
1 f	29.9519	69.3860	0.6137	0.7523
1 j	29.5865	72.2837	0.6011	0.7587
1 ca	30.3462	63.2965	0.6841	0.7334
1 uc	31.0096	71.9125	0.2804	0.8218
1 ta	30.7212	63.4069	0.6550	0.7386
1 up	30.7885	74.3043	0.2970	0.8086
1 af	30.4231	63.7610	0.6745	0.7356
Reliability coefficients		No. of cases	$\alpha$	No. of items
		104.0	0.7924	7

Table C2: Scenario 2

Item-total statistics				
Scenario	Scale mean if item deleted	Scale variance if item deleted	Corrected item-total correlation	$\alpha$ if item deleted
2 f	34.9223	62.1704	0.7184	0.7743
2 j	34.7476	64.3278	0.6859	0.7823
2 ca	35.0680	61.1816	0.6954	0.7743
2 uc	36.2427	58.3621	0.4218	0.8305
2 ta	35.2427	60.2444	0.6886	0.7733
2 up	36.0097	58.3234	0.4837	0.8117
2 af	35.5146	61.9189	0.4773	0.8071
Reliability coefficients		No. of cases	$\alpha$	No. of items
		103.0	0.8171	7

Table C3: Scenario 3

Item-total statistics				
Scenario	Scale mean if item deleted	Scale variance if item deleted	Corrected item-total correlation	$\alpha$ if item deleted
3 f	33.9808	45.4559	0.6352	0.6778
3 j	33.7788	47.2225	0.5915	0.6903
3 ca	34.2596	44.5824	0.5870	0.6797
3 uc	35.0481	41.0559	0.3708	0.7371
3 ta	34.3654	46.1176	0.4629	0.7025
3 up	35.4135	40.7497	0.3723	0.7380
3 af	34.6538	44.6751	0.4200	0.7105
Reliability coefficients		No. of cases	$\alpha$	No. of items
		104.0	0.7352	7

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