

MEA CULPA – THE ROLE OF RELIGION IN CORRUPTION PERCEPTION

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ABSTRACT

Corruption, i.e. an abuse of power by a person in a position of authority in exchange for personal benefits, is a major concern in international business. It delays economic development since it undermines democracy, alters competition mechanisms, increases the cost of doing business and discourages foreign direct investment (Cuervo-Cazurra, 2006; Nwabuzor, 2005; Seleim and Bontis, 2009). Due to its high impact, corruption has been studied extensively from both economic and cultural perspectives. In this study we focus on the latter. Religion seems to have an influence on political preference and work ethic, and as such, some religions may attenuate or exacerbate corruption practices. Previous research is inconclusive on the direction of such influence. We created an original dataset for our study to test our hypotheses. Addressing previous criticism on extant research regarding the heterogeneity of individual religious beliefs, we decided to use individual surveys. In this sense, we followed the example of Ko and Moon (2014), using the World Value Survey (WVS) dataset and the Corruption Perception Index (Transparency International, 2018) as a source for the dependent variable. Our study confirms that one religion sets itself apart from others as a variable affecting the level of perceived corruption within a country.

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Introduction

The OECD definition describes bribery as “to offer, promise or give any undue pecuniary or other advantage to a public official in order that the official act or refrain from acting in relation to the performance of official duties, in order to obtain or retain business or other improper advantage” (OECD, 2007: 23)¹. A more general defini-

tion of corruption for policy development would be the “abuse of public or private office for personal gain” (OECD, 2007: 19). However, the understanding of this phenomenon varies across the globe. Some cultures define corruption very clearly, whereas in other countries the definition is more ambiguous. Regardless of the terminology, it is a widespread problem that requires serious attention from scholars

¹ Note that the OECD, the Council of Europe and the UN Conventions do not provide a definition of “corruption”, but offences related to corrupt acts.

and politicians. Despite numerous conventions, international agreements, national plans and social actions, corruption is still a major public concern in many parts of the world. Corruption and bribery not only result in a lack of public confidence in the government and limit public trust (Sadaf et al., 2018), but also affect economic growth and development (Seleim and Bontis, 2009). Government funds are misappropriated, public services are abused, and private companies and individuals face additional, illegal payments. More importantly, this problem raises questions about a nation's ethical standards. However, characteristic behaviours and values are different for various cultures, thus making cross-cultural comparison extremely difficult. Corruption has been thoroughly researched in economics and social sciences; however, little has been done in terms of cross-cultural differences in corruption perception (Valdovinos et al., 2019).

Although there is a growing body of literature on the results of corruption and its detrimental effect on the economy, little is known about the causes of the phenomenon. The literature shows that, among other conditions, corrupt behaviours are related to the level of ethical consciousness (Luo, 2006) and might reflect an individual's attitude toward the need to succeed (Rose-Ackerman, 2002). On the other hand, the same behaviours may reflect the general economic consciousness of a society and its economic activities (Portes et al., 1989) and business patterns (Graeff and Mehkop, 2003). On the country level, corruption is usually associated with developing nations, experiencing a painful transition to a market economy.

In the modern globalised world, international business and cross-cultural interactions are much more common than they were a hundred years ago. Thus, it comes as no surprise that people have started to

compare and contrast various states. The Corruption Perception Index is one of the most popular international comparison tools when it comes to levels of transparency or corruption of different political and economic systems. However, even a brief analysis of the latest results reveal that corruption is somehow correlated with cultural areas and dominant religions in the region (Máté et al., 2018).

Previous research has studied the economics of corruption thoroughly (Aidt, 2003; Ivanyina et al., 2016; Macrae, 1982; Nwabuzor, 2005). However, economics alone do not completely explain why we find more corruption in some countries than in others. It would seem that certain cultural and political contexts affect the extent of corruption (Rontos et al., 2013). Hence, authors have also discussed the relationship between corruption and culture (Barr and Serra, 2010; Seleim and Bontis, 2009; Valdovinos et al., 2019) but the results are also inconclusive. To extend previous cross-cultural analysis on corruption, in this article, we focus on religion and its probable effect on the acceptance or tolerance of corrupt practices.

In what follows, we review the literature on religion and corruption perception at the country level. We then develop hypotheses based on the existing literature and our theorising. In the next section, we describe the dataset and methods used in this study. Next, we discuss the results and their implication for future research. The paper ends with a short conclusion section.

1. Literature review

Corruption brings with it huge economic damage on both a local and global scale. It undermines democracy, delays economic development by reducing foreign direct investment (Nwabuzor, 2005; Seleim and Bontis, 2009), alters competition mecha-

nisms and is very difficult to eradicate. For these reasons, the topic attracts a lot of research, both on the effects of corruption on the economy (at country and world levels) and on the causes accentuating this behaviour around the world. The focus of these studies ranges from economic to culture-based approaches.

We identify three main streams to organise extant literature dealing with corruption. The first stream analyses corruption from the economic perspective, dealing with incentives, framing and external effects of bribery on an individual, organisational and country level (Barr and Serra, 2009, 2010; Fisman and Gatti, 2002; Kenny, 2009; Lambert-Mogiliansky et al., 2007; Lamsdorff, 2006; O'Higgins, 2006; Samanta, 2011). Several approaches are dominant in the field. Most authors focus on the economic causes of corruption (Aidt, 2003; Ko and Moon, 2014), rent-seeking behaviours (Ades and Di Tella, 1999), measurement of the level of corruption and cross-country comparison (Jain, 2001), and on economic factors related to the efficiency of anti-corruption programs (Husted, 2002; Montinola and Jackman, 2002).

The second stream of literature focuses on the negative effects of corruption in international business, accenting the cultural differences and the ethical dilemma behind it (Andelman, 1998; Argandoña, 2005; Badulescu and Badulescu, 2012; Clarke, 2011; Doh et al., 2003; Guvenli and Sanyal, 2012; Husted, 1999). Countries with high levels of generalised trust, less acceptance of hierarchy and a large share of Protestants in their population seem to be less affected by corruption (Lamsdorff, 2006). Corruption in general increases costs and the risk of multinational business endeavours, creates cross-cultural tension, and leads to serious misunderstanding and mishaps, resulting in huge waste for MNCs and entire

economies. To effectively fight corruption, governments need to consider the impact of culture while developing countermeasures against it (Husted, 1999).

For a long time, the first two streams described above were considered mainstream. However, recently researchers have increasingly begun to focus on a third stream which deals with cross-cultural differences in social norms and business ethics, indicating numerous factors shaping the cultural understanding and acceptance of corruption (Beets, 2007; Guvenli and Sanyal, 2012; Jackson, 2007; Subarna et al., 2010; Valdovinos et al., 2019). Cross-cultural training and awareness are often seen as necessary requirements for successful cooperation in international business, both at the individual and the organisational level (Harzing et al., 2011; Kealey and Protheroe, 1996; Prahalad and Hamel, 1990; Szymanski et al., 2019).

The review of the existing literature clearly reveals that the issue of corruption and bribery can be analysed on at least three levels. The first level is the individual level: motivation, education, income and other values, such as religion. These factors are thought to influence how prone the individual is to corruption. The level of trust towards other people, overall happiness, and overall perception of the political and economic system should moderate the perception of the system and behaviours of others, thus affecting the perception of corruption (e.g. La Porta et al., 1997). On the second level (i.e. country level), corruption is clearly correlated with the general wealth of a country (e.g. measured by Gross National Income), government expenses (measured as a percentage of the GNI or GDP) and the general development of the country (measured by HDI). Although it is not clear whether the relationship has a causal character, there is a strong correlation. Finally, there are some

indicators that corruption might be correlated with other factors above the country level, such as the cultural region/civilisation the country belongs to or the dominant religion in the region (Shadabi, 2013; Sommer et al., 2013; Valdovinos et al., 2019; Xu et al., 2017). Therefore, a multilevel analysis seems to be an appropriate tool for cross-cultural analysis.

Some authors consider that previous research has thoroughly studied the economics of corruption. However, it has been noted that countries with similar levels of economic development have different levels of perceived corruption (i.e. Greece and Italy compared to other Mediterranean countries) (Rontos et al., 2013). Hence, economics alone do not completely explain why we find more corruption in some countries than in others, which changes the focus of attention towards cultural differences in which religion is included. It is in this third stream in which we anchor our study, more specifically in the relationship between religion and corruption perception at the country level.

Religion is seen to have an influence on political preference and work ethics; in this sense, some religions may attenuate corruption more than others. Furthermore, religious traditions appear to affect cultural attitudes towards social hierarchy, family loyalty, church-government interaction, and societal vigilance (Treisman, 2000); all these factors appear to condition a population's acceptance or defiance of corruption. Recently, Xu et al. (2017) found that Taoism and Buddhism have a stronger effect in terms of attenuating corruption than Christianity and Islam, at least in China. However, in his study of the OPEC region, Samanta (2011) found that economic performance responds positively to both less corruption and the dominant religion (Islam). Some authors report that majority Protestant countries could be associated

with a decrease in the perceived level of corruption (Ghaniy and Hastiadi, 2017; Serra, 2006). For example, Reisman (2000) reported a significant negative correlation between the proportion of Protestants in a given country and the perceived level of corruption; this was true for each year throughout the duration of the study. However, not all studies report a correlation between hierarchical religions and corruption. Shadabi (2013), for example, concludes that Islam and Christianity have no significant effect on corruption, while Treisman, in the same study mentioned above, could not find a consistent correlation between the proportion of Catholic adherents and perceived corruption. Similarly, Marquette (2012) found that religion may have some impact on attitudes towards corruption, but it has very little impact on actual corrupt behaviour, given that corruption is perceived as a collective action problem rather than a problem of personal values or ethics (see Bandura, 2002).

A limitation of many religion-corruption studies lies in problems of knowledge and analysis, because the difference between religious systems and their praxes (or religious social patterns) is not explicitly discussed (Goh, 2006).

2. Development of hypotheses

As discussed in the previous section, religion may have a role in attenuating or exacerbating corruption practices. However, previous research is inconclusive on the direction of such influence. In the present study, we aim to confirm the following hypotheses informed by extant literature.

Many authors argue that hierarchical religions are associated with a higher tolerance of corrupt practices (Elbahnasawy and Revier, 2012; Ko and Moon, 2014). This higher tolerance may come from the closer relationship between the government and

the church which is characteristic of hierarchical religions; the approach to pardon and punishment within the religious doctrine; and the perception of authority within a country that arises from religious practices. Additionally, La Porta et. al. (1997) found in their study that hierarchical religions are strongly associated with low levels of trust within a population (trust is considered an important factor attenuating corruption); they specially mention Catholicism among the religions with a higher correlation with low levels of trust. Furthermore, these authors found that such correlation is true for religion but not for ethnic heterogeneity. As put by Elbahnasawy and Revier (2012: 316), the hierarchical nature of Catholicism and Islam may have led to a greater respect for social hierarchies and greater tolerance for the government's abuse of public power. Hence, we believe that a high proportion of Catholics within a population would positively affect the corruption level of said country.

Hypothesis 1. *The higher the percentage of Catholics in the total population of the country, the higher the level of corruption.*

Egalitarian or individualistic religions are associated with lower levels of corruption (Ko and Moon, 2014). Lambsdorff (2006: 17) mentions that countries with a large share of Protestants are perceived to be less affected by corruption. Similarly, Serra (2006) has found that Protestantism is associated with lower tolerance and levels of corruption. For this reason, we expect that corruption levels would be lower in populations with a high number of Protestants.

Hypothesis 2. *The higher the percentage of Protestants in the total population of the country, the lower the level of corruption.*

As hierarchical religions, Orthodox Christianity and Islam may foster a tolerant cultural attitude toward social hierarchy and government malfeasance (Ko and Moon, 2014). Societies with Orthodox and Muslim majorities also show lower levels of trust when compared to societies with a majority of non-hierarchical religions (La Porta et al., 1997). Therefore, in the next two hypotheses we expect that a high proportion of Orthodox Christians (H3) or Muslims (H4) within a population would positively affect the corruption level in such populations.

Hypothesis 3. *The higher the percentage of Orthodox Christians in the total population of the country, the higher the level of corruption.*

Hypothesis 4. *The higher the percentage of Muslims in the total population of the country, the higher the level of corruption.*

If we assume that religion provides the individual with the moral ground to discriminate between acceptable and unacceptable behaviour, then we hypothesise that the higher the concentration of non-believers in a population is, the higher the corruption level of said society will be.

Hypothesis 5. *The higher the percentage of non-believers in the total population of the country, the higher the level of corruption.*

3. Methods

We created an original dataset to test our hypotheses. We followed Ko and Moon (2014) and used the World Value Survey (WVS) dataset (Wave 3, 4, 5, and 6)². However, we used the Corruption Perception Index (Transparency International, 2019) as a source for the dependent variable, i.e. corruption level. Control variables, such as

² Inglehart et al., 2014a, 2014b, 2014c, 2014d.

the country population and the gross domestic product per capita, come from the World Bank database.

Sample

The World Value Survey is applied in intervals of approximately five years. Wave 3 covered 57 countries, Wave 4 included

42 countries, Wave 5 covered 58 countries, and Wave 6 studied 60 countries, for a total of 217 country-year observations. However, when matched with the CPI report, only 201 complete observations were left. All countries included in the final sample are shown in Table 1.

Table 1. List of countries in the final sample

Country	Freq.	Country	Freq.	Country	Freq.	Country	Freq.
Albania	1	Ghana	2	Pakistan	3	Uruguay	3
Algeria	2	Guatemala	1	Panama	1	Uzbekistan	1
Argentina	4	Honduras	1	Paraguay	3	Venezuela	4
Armenia	1	Hong Kong	2	Peru	4	Vietnam	1
Australia	3	Hungary	2	Philippines	4	Yemen	1
Azerbaijan	1	India	4	Poland	4	Zambia	1
Bangladesh	1	Indonesia	1	Romania	3	Zimbabwe	2
Belarus	2	Iran	2	Russia	3		
Bosnia and Herzegovina	1	Iraq	3	Rwanda	2		
Botswana	1	Israel	1	Saudi Arabia	1		
Brazil	4	Italy	2	Serbia	1		
Bulgaria	2	Japan	4	Serbia and Montenegro	1		
Burkina Faso	1	Jordan	3	Singapore	2		
Canada	2	Kazakhstan	1	Slovak Republic	1		
Chile	4	Kyrgyzstan	2	Slovenia	2		
China	3	Latvia	1	Solomon Islands	1		
Colombia	4	Lebanon	1	South Africa	4		
Cyprus	2	Libya	1	Spain	4		
Czech Republic	1	Macedonia	1	Sweden	4		
Democratic Republic of the Congo	1	Malaysia	2	Switzerland	2		
Ecuador	1	Mali	1	Tanzania	2		
Egypt	2	Mexico	4	Thailand	2		
El Salvador	1	Moldova	2	Trinidad and Tobago	2		
Estonia	2	Morocco	3	Tunisia	1		
Ethiopia	1	Netherlands	2	Turkey	4		
Finland	2	New Zealand	3	USA	4		
France	1	Nicaragua	1	Uganda	4		
Georgia	2	Nigeria	3	Ukraine	3		
Germany	3	Norway	2	United Kingdom	2		

Source: Own elaboration.

To ensure the external validity and generalisability of our findings, we had to compare the make-up of our sample to the general population. The WVS is a reliable tool for social research (Inglehart 2014) but it does not cover all countries throughout the world. Unfortunately, some regions of the world have been underrepresented in

the study. For instance, two out of the three largest Muslim countries in the world, i.e. Indonesia and Bangladesh, were reported in only one of the four periods. Therefore, we compared our final sample to the publicly available Pew Research report on religion in the world (Hackett and McClendon, 2017). Table 2 presents the details.

Table 2. Comparison of the final sample and the general population

Religious group	Percentage of general population	Percentage in final sample (mean % of population)	Percentage in final sample (weighted by population)	Comments
Catholics	18%	27%	15%	
Protestants	12%	13%	7%	
Orthodox	3%	9%	3%	
Muslims	24%	19%	13%	Two out of the three largest Muslim countries in the world (Indonesia and Bangladesh) are reported only in one of the four periods, thus the Muslim population is underrepresented.
Jewish	0.2%	0.6%	0.3%	
Hinduists	16%	2%	20%	
Buddhists	7%	2%	4%	Pew estimates 16% of the Chinese population to be Buddhists, while WVS results show 88% to be atheists.
None	16%	16%	28%	
Other	4%	2%	2%	

Source: Own elaboration.

While we achieved a good fit between our sample and the general population when it comes to capturing the percentage of Catholics, Protestants, and Orthodox Christians, significant discrepancies were observed for non-believers and Buddhists. The source of this confusion is China, where Pew estimates 16% of its population to be Buddhists, but according to WVS it is less than 10%, while 88% consider themselves non-believers.

Variables

Corruption is the dependent variable in this study. It is measured as a reversed Corruption Perception Index (Transparency International, 2019) on a scale of 1-100, where 100 means the highest level of corruption.

Population and *Wealth* are two control variables. The former is measured in mil-

lions; the latter is the gross domestic product per capita in thousands USD.

Catholics, *Protestants*, *Orthodox*, *Muslims*, *Jewish*, *Hinduists*, *Buddhists*, *None*, and *Other* are the independent variables in this study. All refer to the percentage of population of the given religion/denomination. *Protestants* measures all Protestant denominations, such as Adventist, Anglican, Baptist, Calvinist, Evangelical, Lutheran, Methodist, and Presbyterian. *Orthodox* refers to the Eastern Orthodox Church and Oriental Orthodoxy. *Muslims* cover both Sunni and Shia fractions of Islam. *None* refers to atheists, agnostics, and those who opted not to answer the question. *Other* measures the percentage of population who adhere to non-major religions. Table 3 presents the correlation matrix of all variables.

Table 3. Correlation matrix

Variable	1	2	3	4	5	6	7	8	9	10	11
1. Corruption											
2. Population	0.10										
3. Wealth	-0.81	-0.09									
4. Catholics	0.09	-0.16	-0.07								
5. Protestants	-0.42	-0.13	0.35	-0.05							
6. Orthodox	0.16	-0.11	-0.15	-0.30	-0.21						
7. Muslims	0.32	-0.07	-0.27	-0.43	-0.30	-0.14					
8. Jewish	-0.07	-0.02	0.04	-0.07	-0.03	-0.03	-0.02				
9. Hinduists	0.08	0.64	-0.09	-0.14	-0.06	-0.07	-0.05	-0.01			
10. Buddhists	-0.10	0.03	0.10	-0.18	-0.12	-0.08	-0.07	-0.02	-0.01		
11. None	-0.41	0.26	0.42	-0.09	-0.00	-0.06	-0.38	-0.06	-0.13	0.10	
12. Other	-0.21	0.03	0.27	0.16	0.16	-0.16	-0.25	-0.02	-0.05	-0.01	0.13

Source: Own elaboration.

4. Analysis of research results

To test our hypotheses, we applied the fixed effect (generalised least squares) statistical modelling technique. Fixed effects models allowed us to control for constant, but unmeasured, differences due to year-specific factors (e.g. Allison, 2009; Valdovinos et al., 2019). We built three models of growing complexity. The Base Model included only the two control variables. The Religion Model included only the religion independent variables. The effect of Catholics on the corruption level was positive and statistically significant. The effect of Protestants was indeed negative as hypothesised but statistically insignificant.

The effect of Orthodox Christians was positive as hypothesised but statistically insignificant. The effect of Muslims was also positive as hypothesised but statistically insignificant. The effect of non-believers on corruption was statistically significant, yet it was negative, i.e. the opposite to what was hypothesised.

In the Full Model where we included both control variables and religion variables, both controls were statistically significant, as was the effect of Catholics. All other religions had a statistically insignificant effect. Table 4 shows the results in detail.

Table 4. The effect of religion on corruption – GLS regression results

Variable	Base Model	Religion Model	Full Model
Population	0.01		0.01*
Wealth	-1.15***		-0.96***
Catholics		0.14*	0.11*
Protestants		-0.35	-0.10
Orthodox		0.15	0.11
Muslims		0.13	0.10
Jewish		-0.32	-0.09
Hinduists		0.13	-0.08
Buddhists		-0.09	0.01
None		-0.33***	-0.09
Other		-0.60	0.11

Fixed Year Effects	Yes	Yes	Yes
N	201	201	201
R2	0.66	0.39	0.71

Standard errors in parentheses

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Source: Own elaboration.

Robustness Tests

We performed a battery of robustness tests to guarantee the reliability of our findings. First, to ensure that the findings do not depend on the estimation technique applied, we reran the models using the ordinary least-squares technique (with a categorical variable for years). There was no change observed in the direction and statistical significance of the effects. In this study, we treated each country/year as a unique observation; as such, we might have overlooked some underlying country-level effects. To test this, we reran the GLS model, this time testing country-level fixed effects. The direction of effects did not change; however, the model fit was not satisfactory. Finally, we dropped two countries that were seen as skewing our sample, namely India and China, and removed Buddhism and Hinduism from the list of independent variables. The predictors' effect directions and significance levels did not change but the model fit improved ($r^2=0.73$).

5. Discussion

When it comes to the focal hypothesis of this paper, that is, the correlation between religion and corruption, the results are inconclusive. It is important to mention at this point that, addressing previous criticism on extant research, we decided to use individual surveys reported by the WVS dataset rather than using data reported at the government level, in order to take into account the fact that individuals may have a different tolerance of corruption than the

country taken as a whole. This is important because individuals understand and practice their religion in different and personal ways throughout the globe: there are pronounced differences even among people in the same country or region. In our study, most religions are not significantly correlated with the perceived level of corruption, despite having the hypothesised effect in most cases. However, one religion is unmistakably correlated. The percentage of Catholics in a country has a significant positive effect on perceived corruption in a country. In other words, the more Catholics there are in a country, the more corrupt the country is perceived to be.

There are at least two conceptual explanations for this phenomenon. The first of these is historical in nature. Most of the now-developing nations used to be former colonies of European empires, such as Spain (almost the entirety of Latin America, the Philippines, Morocco), Portugal (Brazil, Angola), Belgium (Congo/Zaire). Most indigenous peoples in this region were Christianised and joined the Catholic Church. Thus, when the former colonies became independent states, Catholicism happened to be the dominant religion in many developing states. On the other hand, Catholic states in the developed world, such as Spain or Italy, also have a higher corruption score than their Protestant counterparts. The second explanation for this correlation comes from the spiritual guidance offered by the Catholic denomination. According to the canons of Catholic faith, people are sinful and prone

to temptation. This does not necessarily mean that Catholics are more corrupt than others, but that they see *themselves* as more corrupt. Therefore, it comes as no surprise that they tend to score higher on self-reported corruption scales.

The effect of non-believers on corruption was statistically significant, yet it was negative, which was the opposite to what was hypothesised. One explanation would be that non-believers inform their decision through universal values unfiltered by the influence of any given religion. That is, they are not necessarily amoral as anticipated and reject corruption as a negative practice. It is important to mention that this classification also includes those participants in the survey that opted not to disclose their religion, so there might be some bias to this measure.

Finally, these results shall be juxtaposed to other studies on religion, culture, and corruption. National cultures in general, and some cultural dimensions in particular, have been found to increase the levels of corruption in a country (e.g. Husted, 1999); however, the results of many studies are often contradictory (Seleim and Bontis, 2009), which leads to the question of whether national cultures should be considered a cause of high corruption levels. Valdovinos et al. (2019) proposed that there might be an underlying construct below the cultural dimensions. In this study, we followed this logic and examined the effects of religion as a source of moral values, and thus ethical standards and behaviours. While we found some statistical support for the popular theory that highly hierarchical denominations are more likely to be correlated with higher levels of corruption, this theory cannot be fully accepted as the effects of Islam are statistically insignificant in our study, and thus are contrary to previous studies by Xu et al (2017) or Samantha (2011). Protestant denomina-

tions, often reported to be negatively correlated with corruption (e.g., Ghaniy and Hastiadi, 2017), turned out not to have a statistically significant effect in our study. This lack of consistency in the results of research may indicate that the link between religion and corruption does not really exist, and all studies simply report spurious relationships.

Conclusions

Corruption is an issue that has been widely debated and analysed by economists, sociologists, political scientists and politicians for decades. Although there is one generally accepted definition of corruption in the public sector (the one coined by OECD), there are significant differences in understanding the phenomenon in different countries. It seems that corruption might be one of the behaviours which is accepted by some cultures and despised in others. Thus, this leads to the conclusion that this issue should be thoroughly examined by scholars interested in cross-cultural studies.

One of the biggest challenges of cross-cultural research is the lack of a single definition of culture and its constituent parts. The most popular definition states that culture includes all values and behaviours widely accepted by a society or a group. The most popular proxy for culture is therefore country. However, the distinction between countries is problematic, because more than one culture can exist in a country (e.g. Canada, Switzerland, Ukraine) and some countries might be quite similar to each other. As a result, some political scientists and sociologists came up with a broader generalisation of a cultural circle or a civilisation. This study proved that there are significant differences between countries in general (in terms of the religion of their population) and between different civilisations. Understanding these differ-

ences is an issue of great importance in a modern, increasingly globalised world.

To sum it all up, the study clearly showed that there is a significant relationship between the religion of people living in a particular country and their perception of corruption. It is arguable whether the relationship has a causal character, but it is a fact that countries with an above-average population of Catholics tend to score lower in the transparency rankings. What is more, there is a significant difference between cultural circles. However, the true nature of these relationships is yet to be determined in future research.

The effect on corruption of other religions was not significant in this study, despite the indicators being as predicted. This lack of consistency in results may indicate that there is no link between religion and corruption, and previous studies simply reported spurious relationships.

This study has both conceptual and methodological limitations. First, we did not test any causal mechanisms of corruption but simply found a correlation between the percentage of Catholics and the level of corruption in a country. While unlikely, these two might be unrelated phenomena and we caution against making any bold claims against any religion. Second, our sample does not perfectly reflect the population at large. As discussed in the methodology section, there are some discrepancies between the collected sample and the general population in terms of distribution of religious groups. Perhaps the next edition of the World Value Survey will shed light on the values and religions of more countries, thus allowing a more fine-tuned analysis.

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