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Does corruption rule the auditor's soul? Examining the auditors' attitude toward accepting corruption behaviors

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Abstract

This study investigates individual auditors' attitudes toward various corrupt behaviors in Palestine, an underexplored context. We examine the perception and determinants of auditors toward corruption and introduce the link between gender, job position, exposure to other cultures, age, and level of education as factors affecting attitudes toward corruption perception. Our findings reveal that auditors' perception of corruption differs across corrupt behaviors. In most surveyed behaviors, age is negatively associated with acceptance of corruption, and female auditors exhibit a higher attitude toward accepting corruption across various forms. Additionally, the auditor's position and outside education significantly impact their attitude toward accepting corruption. Our work fills an existing literature gap and provides valuable information for targeted regulators and professional bodies aiming to reduce corruption.

KEYWORDS
age, auditor, corruption, education, gender, Palestine

1 | INTRODUCTION

Corruption is unarguably seen as a significant obstacle to corporations, political development, and countries' worldwide economies (Campante et al., 2009; D'Agostino et al., 2016; Shrestha et al., 2022). This is because corruption distorts business incentives for investment enhancement, undermines both public and private institutions, increases business costs, and promotes the illegal export of public resources (Everett et al., 2007; Truex, 2011). Consequently, the causes and consequences of corruption have been the subject of many research studies and reports on decisions and policy-makers since the end of the 1990s (Bahoo et al., 2020).

In a general sense, corruption could be recognized as the misuse of entrusted authority for personal benefit. Early theorists consider corruption as a contravention of public interest; in other words, a breach of the formal responsibilities of a public role (Graeff, 2021; Kaufmann & Vicente, 2011; Krause & Méndez, 2009). As a broad term, corruption includes various practices such as bribery, nepotism, embezzlement, fraud, and graft. Hence, the individual's perceptions of specific behaviors are affected by the degree to which a person feels social strain to participate in them. Therefore, what is viewed as corruption will vary across different societies and behaviors (Granovetter, 2007; Vallury & Leonard, 2022).

Although corruption is a significant threat to all economies worldwide, several scholars have claimed that corruption is a particular challenge in underdeveloped countries. In fact, many policy failures in developing countries have been blamed on corruption (Bardhan, 2017; Venard & Hanafi, 2008). However, while developing countries have a greater necessity for economic development, the research on developing countries is still limited compared to the progress made in the literature about this topic in developed countries (Bahoo et al., 2020). Moreover, it is well-recognized that well-established guidelines on the limitation of corruption, active anticorruption bodies, and intensively underdeveloped countries are often associated with higher corruption scores (Smith, 2008). Palestine provides an excellent setting for this study, as corruption has been identified as a significant regional issue (Transparency International, 2022). Despite efforts to address the issue, corruption remains prevalent, highlighting the importance of exploring individual attitudes toward corruption.

Furthermore, existing literature on corruption primarily explores macrolevel determinants (Broadman & Recanatini, 2001; Montinola & Jackman, 2002; Swamy et al., 2001), neglecting individual values and decision-making processes shaping attitudes toward corrupt acts (Bu et al., 2022; Goutte et al., 2022; Tu et al., 2020). While some studies focus on microlevel and individual determinants (Hunady, 2017), they mainly examine general public perception (Truex, 2011) instead of specific professional groups. To our knowledge, no study has specifically investigated auditors' attitudes toward corruption, leaving a significant gap in the literature.

Auditors are considered one of the eight pillars of a public integrity system that could fight against corruption (Jeppesen, 2019; Mardawi et al., 2021). This is due to their unique role within firms as public interest representatives and their role in supervising and reporting companies' compliance with established principles and standards. Therefore, auditors are a remarkably important group to study when it comes to attitudes toward corrupt behavior for several reasons. First, auditors are directly involved in examining and evaluating their client's financial information, making them more likely to encounter corrupt behavior (Jeppesen, 2019). Second, auditors are often seen as trusted professionals responsible for upholding ethical and legal standards, which makes their attitudes toward corrupt behavior of particular interest (Kassem & Higson, 2016).

Additionally, auditors are subject to a code of ethics that emphasizes the importance of integrity and objectivity in their work, which may make them more sensitive to corruption issues and more likely to provide honest responses to questions about corrupt behavior (Malagueno et al., 2010). Furthermore, given that auditors are often required to navigate complex and ambiguous ethical situations in their work, they may have a more nuanced understanding of different types of corrupt behavior and their potential consequences than the general population. Finally, the role of auditors is to maintain the integrity and credibility of financial information, which is directly impacted by corrupt behavior (Kassem & Higson, 2016). Therefore, understanding auditors' perceptions and determinants of corrupt behavior is vital for improving auditing effectiveness and reducing corruption. However, a careful examination of the prior literature reveals that the perception and role of external auditors regarding corruption were not given enough attention.

Despite the enthusiastic interest in the topic, the main interest was given to measuring corruption levels at the country level (Donchev & Ujhelyi, 2014; Dreher et al., 2007), while little attention was given to how individuals think about corruption and what degree they find it acceptable or not. Taking a group perspective (auditors) is valuable since the acceptance of corruption by individuals, taken as a value orientation, might have potential consequences for society. For instance, policies targeted at reducing levels of corruption might be ineffective if the people have a high level of acceptance of corrupt behavior. In addition, higher acceptance of corruption among professionals might facilitate engagement in corrupt behaviors, ultimately increasing business costs (Wu, 2009). These economic consequences might pose potential dangers to the country's economy if it becomes exported to other organizations. Nonetheless, to the best of our knowledge, no studies linked the perception and determinants of auditors toward corruption. Thus, there is still a considerable knowledge gap in this area of empirical research.

Therefore, this study aims to fill the literature gap in several ways. First, it provides valuable information for targeted regulators and professional bodies that aim to fight against corruption (Gong & Ma, 2012; Peiffer & Alvarez, 2016). Moreover, the findings of this study can offer important practical implications for auditors themselves, as understanding their attitudes toward corruption may contribute to enhancing their professional work (Mardawi et al., 2023a). By examining the factors that influence auditors' perceptions of corruption, our study can help auditors to identify potential areas of vulnerability in their work and develop strategies for addressing these issues more effectively (Mardawi et al., 2023b). Furthermore, our findings may contribute to the development of targeted training programs that address the specific needs and concerns of auditors regarding corruption (Daugherty et al., 2012). Second, there is a lack of research on the perceptions and determinants of auditors toward corruption in general and Palestine in particular, which creates a significant knowledge gap that this study aims to fill. Previous research on corruption has primarily focused on the perceptions of the general public, politicians, and bureaucrats (see, e.g., Bu et al., 2022; Goutte et al., 2022; Krause & Méndez, 2009), and little attention has been given to auditors attitudes toward corruption (Jeppesen, 2019). Besides, Palestine is considered politically and economically volatile (Abu Alia et al., 2022), and corruption has been identified as a significant concern for the Palestinian public and international organizations (Coalition for Accountability and Transparency [AMAN], 2019). Therefore, conducting a study on corruption attitudes and perceptions among auditors in Palestine can provide valuable insights into the country's corrupt practices and assist policy-makers in developing more effective anticorruption strategies. Additionally, auditing is considered one of the most important professions in Palestine due to the country's

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high levels of foreign aid and investment (AMAN, 2019). Therefore, understanding auditors' attitudes and perceptions toward corruption can significantly impact the country's economic development and the effectiveness of anti-corruption measures. Overall, such reasons present a unique and vital context for studying corruption attitudes and perceptions among auditors, and the findings of this study can have practical implications for the country's policy-makers, professional organizations, and other stakeholders.

The remainder of this study is structured as follows: first, Literature review and development of a hypothesis. The second is the Methodology design. The third section introduces the Results. While the final section includes the Discussion and conclusion.

2 | LITERATURE REVIEW AND DEVELOPMENT OF HYPOTHESIS

2.1 | Literature review

While corruption is conceived of as a complex social phenomenon that is multifaceted and systemic (Graycar, 2015), the decision frameworks individuals adopt, the choices they consider, and the utilities they attribute to those choices determine the extent to which they engage in corruption. For example, from Johnson & Johnson's statement, it is clear that their decision to engage or not engage in corruption was more of a financial decision as compared to an ethical decision. Thus, their actions were justified on a financial basis. However, the majority of previous researchers have tried to investigate the possible causes of corruption using the macrolevel determinant (country determinants), such as political competition, the participation of females in government, Protestant norms, histories of British rule, federalism, acquaintance with democracy, limited barriers to market entry, trade openness, merit-based recruitment, and high public salaries (Broadman & Recanatini, 2001; Montinola & Jackman, 2002; Swamy et al., 2001). While fewer studies focused on the microlevel and individual detferminants (Hunady, 2017). The established literature has not paid enough interest to how and what types of individual values shape people's attitudes toward corrupt acts (Bu et al., 2022; Goutte et al., 2022; Tu et al., 2020).

Despite the negative externalities of corruption, individuals engage in it because of its personal benefits. While self-interest is a key motive for an individual to engage in corruption, recent research suggests that corruption might be motivated by a myriad of other factors. For example, in a survey study of the general public and government officials, Tavits (2010) found that corruption is socially learned and that most individuals who engage in corrupt behaviors do not recognize the behavior as wrong. This suggests that individuals' engagement in corrupt behaviors is more complex than a mere choice between ethical and unethical behavior. Therefore, it must be noted that a reason for change alone does not translate into change (Bicchieri & Ganegoda, 2017). Hence, the first step toward preventing corruption is understanding what motivates individuals to engage in corrupt activities. One approach has been to consider what type of individuals are inherently more likely to partake in unethical behaviors than others (e.g., Aquino & Reed, 2002).

Based on decision theory, Ajzen and Fishbein (1969) argued that an individual's attitude toward a specific behavior varies based on its subjective utility to the individual. According to them, corrupt behavior is likely to be perceived as having a high level of subjective utility when it is instrumental to obtaining a goal that is important to the individual. For example, if a

person were certain about his or her ability to win a desirable contract by bribing a government official, he or she would be more likely to develop a favorable attitude toward bribing. In contrast, when the relationship between bribing and winning the contract is uncertain, or if winning the contract is unimportant, the individual would be less likely to develop a favorable attitude toward bribing.

Moreover, According to Truex (2011), corruption norms are perpetuated not because people believe corruption is a desirable outcome but because local social practices consider the behaviors legally and often justified. Holders of public office are caught between two conflicting values systems (De Sardan, 1999). Western bureaucratic norms highlight community service and impartiality. However, local social norms emphasize gifts and the distribution of spoils to solidarity networks (Werner, 2000).

Previous literature has used two methods to measure corruption in a society: first, public or target-group perception, and second, the incidence of corruptive activities. The first type of measure reflects the feeling of the public or a specific group of respondents concerning the lack of justice' in public dealings. The incidence approach is based on surveys among those who potentially bribe and those to whom bribes are offered. However, the arguments rely on a single "corruption question" from the World Values Survey, equating corruption with bribe acceptance. As mentioned previously, corruption is multidimensional; norms may differ across different types of corruption, with different consequences. Meanwhile, using specific target groups as the source of corruption perception can yield maximum information about corruption, while some claim that surveys among the general public may be better. However, various respondents may have no experience with corruption. Therefore, their perception may not be very stable over time. The detailed microdata in this study aims to complement the previous literature by providing insight into the nature of corruption from auditors' experts (see, e.g., Vela-Bargues et al., 2022).

2.2 | Auditors' perceptions on ethics: Effect of gender, job position, exposure to a different culture, age, and level of education

2.2.1 | Gender

Social scientists have begun to explore the determinants of corruption behaviors. They use individual-level datasets where persons are asked to give their opinions on whether "someone accepting a bribe in the course of their duties" is justifiable on a scale of 1–10. Most of the results have shown that gender is significantly linked to corruption acceptance (Brollo & Troiano, 2016; Swamy et al., 2001; Torgler & Valev, 2010) and reported females as significantly less accepting of corruption than males and that females are more likely to declare bribery as "never be justified". Pop (2012) also found that males are more tolerant of corrupt acts than females. Moreover, Orces (2008) includes that being male increases the probability of bribe paying. On the contrary, Shaw et al. (2015) indicate that females in Ukraine have a greater tendency to bribe to join an educational organization and bribe on exams. Based on the previous discussion, our first hypothesis will be as follows:

H1. *There is a significant difference between male and female auditors regarding the attitude toward accepting corruption behaviors.*

2.2.2 | Job position

According to role theory, roles are generated by normative anticipations and are linked to identifiable social positions in organizational contexts (Biddle, 1986). Role theory posits that individuals' behaviors are shaped based on their roles (Matta et al., 2015). As role models, managers are usually able to develop standards and set codes of conduct and uphold them through discipline (O'Higgins & Kelleher, 2005). Based on the theory of cognitive dissonance, this would propose that individuals who occupy positions like managers tend to demonstrate higher ethical standards than those in non-managerial occupations. Siu and Lam (2009) support this argument; they concluded that managers usually posit higher ethical perceptions regarding illegal and questionable practices, counterfeiting issues, and customer safety.

Moreover, results from a survey of 347 state-owned enterprises in 34 countries (OECD, 2018) suggested material differences between different experiences between positions regarding witnessing and reporting corruption or irregular practices. The survey concluded that executive management might be more likely to under-report corruption, given their position and responsibility for the company image. Conversely, board members and those in charge of integrity functions reported more often witnessing corruption and other irregular practices (Dwekat et al., 2020a, 2022). Furthermore, of the survey respondents who witnessed corruption and other irregular practices, 69% reported that non-management employees were involved. However, there seems to be a lack of literature that tie the position and its relationship toward accepting corrupt behaviors. Therefore, to our knowledge, this is the first study to investigate the differences in the attitudes toward corruption behaviors between auditors' job positions. Hence, our second hypothesis will be as follows:

H2. *There is a significant difference between the manager and staff auditors regarding the attitude toward accepting corruption behaviors.*

2.2.3 | Exposure to a different culture

Previous studies indicate that culture and corruption are interrelated (Banuri & Eckel, 2012). Culture affects organizations, and social norms influence the interactions of individuals within society and impact the type of corrupt behavior that becomes common (Banuri & Eckel, 2012). All definitions of culture agree that culture is shared among group members; therefore, individuals within the same society may be defined by these shared values (Fernández Amaya, 2008). On the other hand, social norms are informal rules that govern interaction (Abramson et al., 2001). According to the argument from Inglehart (1971), the values of individuals are at least partially shaped by exposure to specific structural characteristics of society. If this is the case, it would imply that exposure to other cultures and social norms might affect the individuals' attitudes toward accepting corruption. While previous studies investigated the features of less corrupt cultures and features linked with more corrupt cultures, to our knowledge, no study linked the relationship between exposure to a different culture and the attitude toward corruption. Hence our third hypothesis will be as follows:

H3. *There is a significant difference between auditors who study in Palestine and outside Palestine regarding accepting corruption behaviors.*

2.2.4 | Age

Another justification for the inconsistency in the acceptance of corruption behaviors between individuals could be developed from the desistance theory, which attempts to interpret the stated curvilinear connection between age and the likelihood of engagement in criminal acts, that is, with getting older, engagement in criminal acts declines (Laub & Sampson, 2001). A clarification for this empirical association is that the factors associated with age probably change. For example, an individual could have more to lose as he gets older if the crime is discovered (Torgler, 2006). Evidence of an inverted U-shape association between respondents' age and their engagement in corruption was found by Mocan (2008) and Hunady (2017). In addition, Torgler and Valev (2006) found that age lowers an individual's acceptance of corruption. Moreover, Orces (2008, 2009a, 2009b) found that age reduces the likelihood of bribe paying. Based on the above discussion, our fourth hypothesis will be as follows:

H4. *There is a significant negative relationship between auditors' age and their attitude toward accepting corruption.*

2.2.5 | Level of education

The education level of a society is another element that has been linked with corruption. An educated society is less expected to be accepting of corrupt behaviors. This is probably because the citizens of such a society are likely to be conscious of their rights and the government's responsibilities (Gaivoronskaya & Filonenko, 2015). However, from a theoretical perspective, education's influence on corruption participation is uncertain (Wadho, 2014). Education is suggested to reduce illicit behavior, reduce arrest rates, enhance the social structure, and enhance public responsibility (Heyneman et al., 2008; Alia & Mardwi, 2021; Dwekat et al., 2020b). All these results propose that education attainment ought to lead to less corruption involvement. While the opportunities for educated individuals to engage in corruption are likely to be low, investigating who interacts with paying bribes to police officers (Orces, 2008) finds that education increases the likelihood of bribe paying. Orces (2009a) also include a similar result concerning bribing paying public official. Lastly, the public healthcare workers (Orces, 2009b) found that education negatively correlates to the probability of bribery. Truex (2011) found a significant negative relationship between education and the acceptance of corruption. On the other hand, Dwekat et al. (2022) found that education appears to be positively linked with a higher likelihood of experiencing corruption but negatively associated with accepting corrupt acts. However, Pop (2012) replied that there are no significant differences between individuals with different educational levels in accepting corrupt acts (Pop, 2012). Therefore, our fifth hypothesis will be as follows:

H5. *There is a significant negative relationship between auditors' education level and their attitude toward accepting corruption.*

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3 | METHODOLOGY

3.1 | Sample and data

Our sample is formed of professional external auditors. Data were gathered using a questionnaire-based survey. To ensure that our questionnaire could be understood by the respondents and to prevent any bias in the language selection, we offered two questionnaire links in Arabic and English. It is worth noting that almost all the auditors are familiar with the English language due to their job responsibilities and the education they receive in universities. However, to avoid any misleading questions, we translated the questions to Arabic, and we conducted a pretest by examining the draft with three experienced professional academics to evaluate the content validity.

Moreover, an improved version of the instrument was sent to 12 audit firms to gather initial results on the validity and reliability of the survey. The pretest results revealed that the survey was feasible for collecting the data. Once we were satisfied with the instrument's feasibility, we sent the questionnaire to all Palestinian Institute of Certified Public Accountants (PCPA) members (229 auditors). The auditor's contact details were gathered from the PCPA directory.

Nonetheless, to enhance the response rate, we took a more personal approach by sending WhatsApp messages to all targeted respondents, ensuring the confidentiality and secrecy of the responses. In addition, we provided 2 months period for completing this survey. The data were collected between March and May 2020, which limits the non-response bias tasting (Dillman et al., 2014), and at the end of the process, we received 106 responses. Thus, the number of valid questionnaires we obtained is 106 (46.3% response rate).

A rigorous protocol was followed to ensure the accuracy and anonymity of responses collected in this study. Personal data was neither requested nor utilized in the study to ensure the confidentiality and protection of participants' privacy. Furthermore, each individual in the sample was assigned a row code, thereby safeguarding their anonymity. The data were collected using an online survey, which allowed for the efficient administration of the survey while maintaining the confidentiality of the participants. This rigorous protocol was designed to prevent the connection of responses to personal information, thus assuring the respondents' privacy and guaranteeing the accuracy and authenticity of the data collected.

Table 1 shows the sample description; of the 106 questionnaires, 24 (23%) came from Big 4 audit firms, and the rest 82 came from non-Big 4 audit firms. Most respondents are male (almost 92%), and almost all are Palestinian nationality holders (nearly 98%). Almost 60% of our study respondents have a bachelor's degree, and 31 of 106 auditors studied outside Palestine. On the other hand, most of our respondents are at the top management level (audit partner and manager). Moving to the continuous variables, the average age of our respondents is almost 45 years.

Finally, our study might be subjected to the social desirability (SD) bias. The SD bias arises from respondents' propensity to give more socially acceptable responses than true responses (Arnold & Feldman, 1981). While our survey asked respondents to answer the questionnaire honestly, this may not be enough to avoid SD bias.

3.2 | Measures and scales

Corruption is multidimensional; therefore, opinions may be divided into which types are acceptable, even if there is a common overall level of corruption acceptance in a particular society. To overcome this point, in the corruption section, we asked auditors to give their opinion about a series of 13

TABLE 1 Sample profile.

Characteristic			Column percentage (N = 106)
Gender			
Male			92.30
Female			7.70
Study level			
Bachelor's degree			61.50
Master's degree			34.60
PhD			3.90
Position			
Staff auditor			12.50
Senior auditor			7.70
Audit manager			40.40
Audit partner			39.40
Country of education			
Palestine			71.00
Jordan			13.00
Egypt			10.00
Iraq			2.00
France			2.00
USA			1.00
India			1.00
Firm size			
Big 4 audit firm			23
Otherwise			77
Frequency of dummy variables			
Gender		Country of education	
Female	8	Otherwise	30
Male	96	Palestine	74
Total	104	Total	104
Education		Position	
BA	65	Staff	21
Master	39	Manager	83
Total	104	Total	104

questions used by Truex (2011), which contained short descriptions of various corruption behaviors (see Appendix A). The answers were designed on a Likert scale of 1–7, with 1 being "*very uncommon*", 7 being "*very common*," and 4 being "*neutral*." To eliminate the differences in attitudes, questions were grouped to present identical conditions with minor differences along a specific dimension. For example, the first couple, "Cash versus Gifts," represents a situation where a trader proposes a bribe to a tax collector to avoid paying taxes. The bribe was a small amount of money in Q2, while in Q3, it was a small gift. Therefore, any variances in the opinions between the two questions show the distinction between monetary and non-monetary bribes from the respondents.

Likewise, the "Receiver versus Giver" dimension in Q11 and Q12 offered an identical situation where in Q11, a school teacher proposes a small gift to a government employee, while in Q12, the government employee requests a small gift. Any variances between the answers on these behaviors reveal that the respondents differentiate between the Giver and Receiver dimensions. A similar approach was implied along all the other dimensions of the survey. Some queries aimed to measure two corruption dimensions and thus have two counterpoint questions. A shorthand name will be given to each question to be used for future reference.

Three main sections built up the questionnaire, which took around 15 min to answer. The first section of the survey was adapted from Truex's (2011) corruption acceptance survey scale, which includes 13 original corruption behaviors and electing respondents' opinions of the level of corruption common in Palestine. The answers were designed on a 7-point Likert scale of 1–7, with 1 being "*very uncommon*," 7 being "*very common*," and 4 being "*neutral*." The second section of the survey (see Appendix B) contained a 10-item short form of the Marlow–Crowne SD scale (Crowne & Marlowe, 1960). This measure was incorporated to control for possible SD bias. Sample items consist of "I never hesitate to go out of my way to help someone in trouble" and "I am always courteous, even to people who are disagreeable". Statements were coded with "0" (*False*) or "1" (*True*), and five of these items were reverse scored.

The combined SD values were calculated by summing up the 10 items for a probable range of 0–10— where a score of 10 would imply the highest effect of SD in answers, and a score of 0 would suggest full truthfulness. We included the SD variable in our study to control for the potential bias that may arise from socially desirable responses. The SD variable is a commonly used method to account for how individuals modify their responses to reflect more socially desirable attitudes instead of their actual beliefs. In other words, participants may modify their responses to present themselves in a more positive light, leading to biased results. By adding the SD variable to our regression models, we could account for this potential bias in our results. In addition, the effect of the SD variable was examined to ensure that the relationship between our independent and dependent variables remained consistent. Doing so ensured that our findings were not solely based on socially desirable responses but reflected participants' attitudes toward corruption. Finally, the final section contained demographic characteristics: *gender*, *age*, *education*, *audit firm size*, *position*, and *country of education*. To measure the sociodemographic variables in this study, we operationalised each variable as follows: gender was measured as a dummy variable, with female auditors assigned a value of 1 and male auditors a value of 0. Age was captured as a continuous variable, representing the auditor's age in years. Education was measured using a binary variable, with auditors holding a master's degree or higher assigned a value of 1 and those with lower education levels assigned a value of 0. Audit firm size was operationalised as a dummy variable, with auditors working for Big 4 audit firms assigned a value of 1 and those working for non-Big 4 firms assigned a value of 0. Lastly, the country of education was measured as a binary variable, with auditors who obtained their education outside of Palestine assigned a value of 1 and those who received their education in Palestine assigned a value of 0.

4 | RESULTS

4.1 | Examining the attitude toward corruption behaviors

Concerning the first research question, how do norms and social acceptance differ through various forms of corruption? Figure 1 illustrates the extent of discrepancy about whether behaviors are acceptable or not. Higher scores imply that the behaviors were considered more common. The confidence intervals offer a visible means of conducting a difference of method hypothesis test. For a particular dimension, when confidence intervals for the two significant behaviors do not correspond, the differences in results are statistically significant at the 5% level. An inspection of the received average score of all behaviors shows that certain behaviors are more common than others, and specific dimensions are more significant than others. The confidence intervals for each question reflect the degree of discrepancy over whether behaviors are acceptable.

In general, all questions have a relatively tight confidence interval. However, closer inception reveals that some questions had a tighter interval, like the Politician job, Private job, and Bureaucrat job scenarios in Q4, Q5, and Q6, which are conditions where there was a common agreement among respondents. On the other hand, situations outside this standard conception of corruption, such as the Illicit giver in Q11 and Illicit receiver in Q12, have significantly wider confidence intervals, suggesting relative societal discord regarding the ethical acceptability of these behaviors.
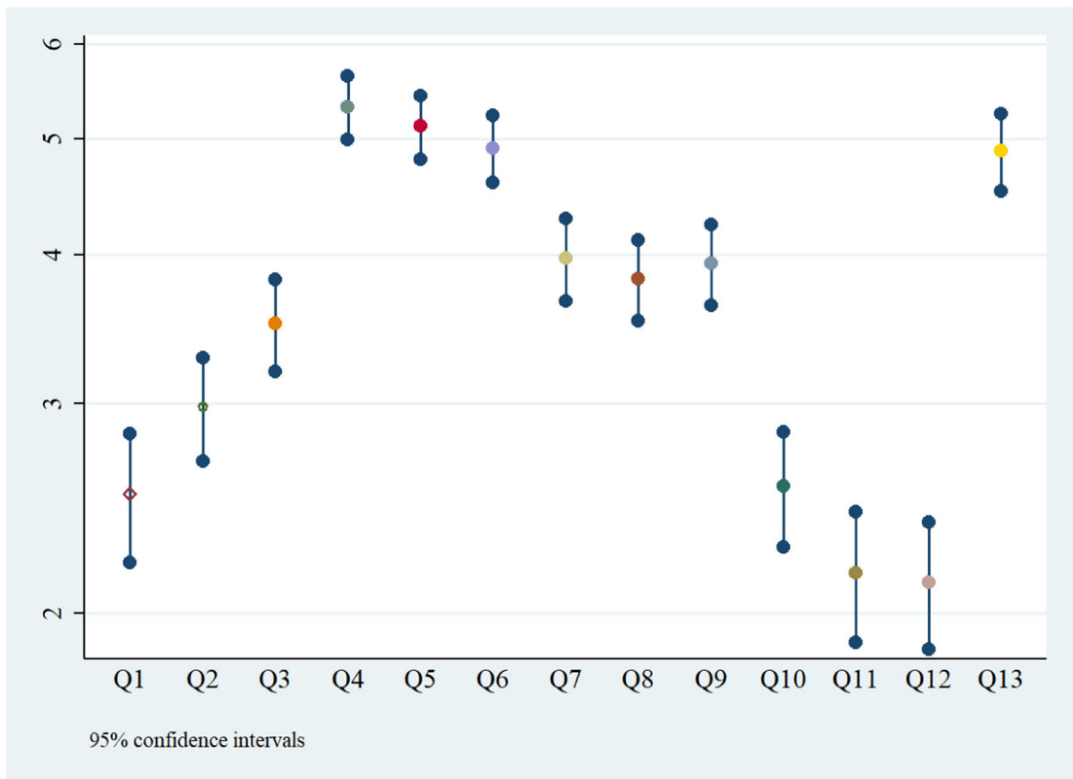

FIGURE 1 Interval plot of the 13 items of the corruption index. This figure presents the interval plot of the 13 items of corruption from Q1 to Q13; the higher score indicates that the corruption item is very common. [Color figure can be viewed at wileyonlinelibrary.com]

On the first dimension, Petty versus Grand, a comparison between Q1 and Q2 reveals that the scale of corruption does indeed matter (see Table 2). Petty cash corruption is relatively more common than Grand cash. Moreover, for the Gift versus Cash dimension, the bribe gift in Q3 is interestingly more common, and there is a salient difference between Q2 and Q3, which means that there is a distinction between monetary and non-monetary bribes from recipients.

It is worth mentioning that out of the 13 behaviors presented in the survey, the behavior presented in Q4 was the most common overall, followed by the behaviors presented in Q5 and Q6, respectively (see Table 2). Here, giving a job to a less qualified family member was more common in the public than in the private sector. Also, this behavior was significantly more notable in politicians than in bureaucrats. In the same manner, awarding a contract after giving a gift was more common in the public than in the private sector.

According to Table 2, the behaviors presented in Q12, Q11, and Q10 were the least common overall. It is worth mentioning that although the two behaviors presented in Q10 and Q11 were the least common, the behavior presented in Q10 has a slightly greater score than Q11. For example, a schoolteacher proposes a bribe for an earned service due to a bureaucratic delay. The respondents gave the impression of little excuses, such as corruption forms used to avoid the unwieldy bureaucracy. Nevertheless, the Giver versus Receiver dimension did not appear as exceptionally salient. Respondents viewed the behaviors in Q11 and Q12 as equally uncommon.

The answers reveal that the spread of favoritism and corruption behavior in Palestine may depend on the situation. For example, the behavior presented in Q9, where an employee in the government grants a contract to a friend, had an average score of 3.99, while in Q13, where a police officer decides not to give a traffic ticket to a friend, it was viewed as significantly more common with a score of 4.85 on the level of some bribery behaviours.

TABLE 2 Descriptive statistics.

Variable	Observed	Mean	Std Dev	Minimum	Maximum
Q1. Grand cash	104	2.519	1.601	1	7
Q2. Petty cash	104	2.981	1.533	1	7
Q3. Petty gift	104	3.5	1.601	1	7
Q4. Politician job	104	5.317	1.674	1	7
Q5. Private job	104	5.125	1.617	1	7
Q6. Bureaucrat job	104	4.913	1.632	1	7
Q7. Public contract	104	3.971	1.61	1	7
Q8. Private contract	104	3.817	1.531	1	7
Q9. Favoritism contract	104	3.933	1.584	1	7
Q10. Deserved giver	104	2.558	1.46	1	6
Q11. Illicit giver	104	2.163	1.401	1	6
Q12. Illicit receiver	104	2.125	1.334	1	5
Q13. Favoritism ticket	104	4.885	1.861	1	7
SD	104	6.558	1.694	3	10

4.2 | Personal factors and attitude toward corruption acceptance

4.2.1 | Testing hypothesis

The model related to personal factors and attitudes toward corruption is shown in Figure 2. Each independent variable (gender, position, culture, age, and education) is related to the dependent variable auditors' perceptions on corruption behaviors, thus building the five hypotheses.

To test the study hypothesis, we employed different analysis techniques. First, in terms that our dependent variables are not normally distributed and to test the differences between our study groups: auditors' gender (H1), position (H2), and country of education (H3) regarding the attitude toward the acceptance of corruption behaviors, we used Mann–Whitney U-tests (see Table 3).

Table 3 shows the results of a Mann–Whitney U-test for 13 items of corruption behaviors (Q1–Q13) responses. The test results show that there are significant differences, in the sense that female auditors show a higher attitude toward corruption (the females' mean values are higher than males in most of the corruption items (see Table 4) regarding Grand cash ($U = 177,000$, $p = .009$), Petty cash ($U = 213,000$, $p = .033$), Petty gift ($U = 221,000$, $p = .042$), Politician job ($U = 197000$, $p = .019$), and Favoritism contract ($U = 186,000$, $p = .019$). Therefore, H1 is partially accepted.

The unbalanced sample of women auditors in our study could be justified as a reflection of the current demographics of the auditing industry in Palestine. As the data from the PCPA shows, the proportion of women auditors in Palestine is relatively low (14 of 180). Therefore, while our study's findings may not be generalizable to the entire population of auditors in Palestine, the results are still relevant to the auditing industry in Palestine and provide a unique perspective on the attitudes of male and female auditors toward corruption.
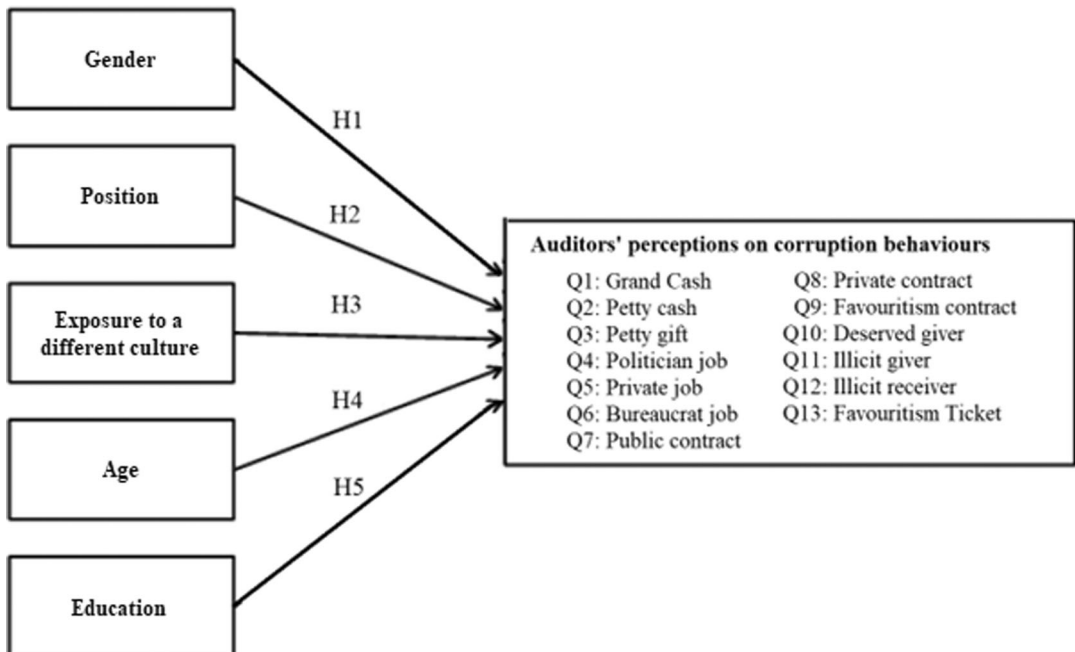

FIGURE 2 Hypotheses on personal factors and attitude toward corruption.

TABLE 3 Mann–Whitney U-test.

Variables	(1) Grand cash	(2) Petty cash	(3) Petty gift	(4) Politician job	(5) Private job	(6) Bureaucrat job	(7) Public contract	(8) Private contract	(9) Favoritism contract	(10) Deserved giver	(11) Illicit giver	(12) Illicit receiver	(13) Favoritism ticket
Gender													
U-test	177	213	221	197	356	361	260	292	186	244	243	257	296
p Value	.009***	.033**	.042**	.019**	.727	.775	.122	.250	.014**	.077*	.068*	.100	.274
Position													
U-test	555	662	480	506	652	685	721	672	558	724	837	801	834
p Value	.008***	.083*	.001***	.002***	.069*	.124	.213	.100	.01**	.215	.768	.545	.757
Country (education)													
U-test	790	955	811	1011	1054	1070	810	853	895	1048	1084	1051	1041
p Value	.017**	.225	.029**	.465	.678	.770	.028**	.06*	.116	.643	.844	.651	.614

*$p < .1$;
**$p < .05$;
***$p < .01$.

TABLE 4 Compare means of gender, education, country of education, and position.

Corruption dimensions	Gender	Mean	SD	Education	Mean	SD	Country of education	Mean	SD	Position	Mean	SD
Q1. Grand cash	Female	3.88	1.46	BA	2.54	1.71	Otherwise	1.87	1.04	Staff	3.38	1.77
	Male	2.41	1.57	Master	2.49	1.43	Palestine	2.78	1.71	Manager	2.30	1.49
	Total	2.52	1.60	Total	2.52	1.60	Total	2.52	1.60	Total	2.52	1.60
Q2. Petty cash	Female	4.13	1.64	BA	2.86	1.51	Otherwise	2.67	1.24	Staff	3.57	1.78
	Male	2.89	1.49	Master	3.18	1.57	Palestine	3.11	1.63	Manager	2.83	1.44
	Total	2.98	1.53	Total	2.98	1.53	Total	2.98	1.53	Total	2.98	1.53
Q3. Petty gift	Female	4.63	1.41	BA	3.46	1.60	Otherwise	2.97	1.50	Staff	4.48	1.29
	Male	3.41	1.59	Master	3.56	1.62	Palestine	3.72	1.60	Manager	3.25	1.58
	Total	3.50	1.60	Total	3.50	1.60	Total	3.50	1.60	Total	3.50	1.60
Q4. Politician job	Female	6.50	1.07	BA	5.38	1.74	Otherwise	5.10	1.83	Staff	6.24	1.18
	Male	5.22	1.68	Master	5.21	1.58	Palestine	5.41	1.61	Manager	5.08	1.71
	Total	5.32	1.67	Total	5.32	1.67	Total	5.32	1.67	Total	5.32	1.67
Q5. Private job	Female	5.50	1.07	BA	5.03	1.70	Otherwise	5.20	1.67	Staff	5.76	1.00
	Male	5.09	1.65	Master	5.28	1.47	Palestine	5.09	1.61	Manager	4.96	1.71
	Total	5.13	1.62	Total	5.13	1.62	Total	5.13	1.62	Total	5.13	1.62
Q6 (Bureaucrat job)	Female	5.13	1.46	BA	4.97	1.64	otherwise	4.77	1.91	Staff	5.43	1.33
	Male	4.90	1.65	Master	4.82	1.64	Palestine	4.97	1.52	Manager	4.78	1.68
	Total	4.91	1.63	Total	4.91	1.63	Total	4.91	1.63	Total	4.91	1.63
Q7. Public contract	Female	4.75	1.58	BA	3.95	1.64	Otherwise	3.40	1.69	Staff	4.38	1.50
	Male	3.91	1.60	Master	4.00	1.57	Palestine	4.20	1.53	Manager	3.87	1.63
	Total	3.97	1.61	Total	3.97	1.61	Total	3.97	1.61	Total	3.97	1.61

TABLE 4 (Continued)

Corruption dimensions	Gender	Mean	SD	Education	Mean	SD	Country of education	Mean	SD	Position	Mean	SD
Q8. Private contract	Female	4.38	1.51	BA	3.78	1.45	Otherwise	3.33	1.69	Staff	4.33	1.53
	Male	3.77	1.53	Master	3.87	1.67	Palestine	4.01	1.43	Manager	3.69	1.51
	Total	3.82	1.53	Total	3.82	1.53	Total	3.82	1.53	Total	3.82	1.53
Q9. Favoritism contract	Female	5.25	1.16	BA	3.97	1.55	Otherwise	3.57	1.59	Staff	4.67	1.32
	Male	3.82	1.57	Master	3.87	1.66	Palestine	4.08	1.57	Manager	3.75	1.60
	Total	3.93	1.58	Total	3.93	1.58	Total	3.93	1.58	Total	3.93	1.58
Q10. Deserved giver	Female	3.50	1.60	BA	2.43	1.41	Otherwise	2.43	1.41	Staff	2.90	1.51
	Male	2.48	1.43	Master	2.77	1.53	Palestine	2.61	1.49	Manager	2.47	1.44
	Total	2.56	1.46	Total	2.56	1.46	Total	2.56	1.46	Total	2.56	1.46
Q11. Illicit giver	Female	3.13	1.64	BA	2.00	1.36	Otherwise	2.10	1.37	Staff	2.38	1.69
	Male	2.08	1.36	Master	2.44	1.45	Palestine	2.19	1.42	Manager	2.11	1.33
	Total	2.16	1.40	Total	2.16	1.40	Total	2.16	1.40	Total	2.16	1.40
Q12. Illicit receiver	Female	3.00	1.69	BA	2.02	1.28	Otherwise	2.07	1.34	Staff	2.33	1.49
	Male	2.05	1.28	Master	2.31	1.42	Palestine	2.15	1.34	Manager	2.07	1.30
	Total	2.13	1.33	Total	2.13	1.33	Total	2.13	1.33	Total	2.13	1.33
Q13. Favoritism ticket	Female	4.50	1.07	BA	5.05	1.82	Otherwise	4.57	2.31	Staff	5.14	1.35
	Male	4.92	1.91	Master	4.62	1.91	Palestine	5.01	1.64	Manager	4.82	1.97
	Total	4.88	1.86	Total	4.88	1.86	Total	4.88	1.86	Total	4.88	1.86

This result indicates that the female auditors' perception of corruption seems to view bribery and favoritism as more common in Palestine and, therefore, more accepted. It is worth noting that this result is inconsistent with the previous literature that links the female perception of corruption (Brollo & Troiano, 2016; Swamy et al., 2001; Torgler & Valev, 2010) and reported females as significantly less accepting of corruption than males. Only one study by Shaw et al. (2015) indicates that females in Ukraine posit a greater tendency to bribe to join an educational institution and to bribe on exams; he proposed a justification that the existing discrimination against the education of females in Ukraine makes it difficult for them to succeed in education may lead the females toward paying a bribe to receive adequate treatment. In our case, a possible explanation of our result is that there are some major obstacles that females face within the labor force in Palestine. According to the Palestinian Central Bureau of Statistics (PCBS, 2020), there is a huge gap between the rate of female participation in the labor force and the average daily salaries of males in Palestine.

Moreover, about one-fourth of female employees in the private sector are without an employment contract. These reasons probably compromise the women's perception of acceptable corruption behaviors, especially concerning corruption like politician jobs and favoritism. However, it is hard to argue that our results regarding gender could be generalized to other countries.

Concerning the second hypothesis (H2), Table 3 results show that there are significant differences in the sense that staff auditors show a higher attitude toward corruption (the staff auditors' mean values are higher than managers in all of the corruption items, see Table 4) regarding Grand cash ($U = 555,000$, $p = .008$), Petty gift ($U = 480,000$, $p = .001$), Politician job ($U = 50,6000$, $p = .002$), and Favoritism contract ($U = 558,000$, $p = .01$). Hence, H2 is partially supported. This seems to support that the attitude of staff auditors toward accepting corrupt behaviors (Grand cash, Petty gift, Politician job, and Favoritism) are higher than auditor manager. A possible explanation for such results is that auditor managers may be more constrained with the public image and client confidentiality. On the other hand, staff auditors may be more involved with a direct relationship with clients, allowing them to witness more corrupt behaviors. However, our result could not be generalized as further research is needed to investigate such a relationship.

Regarding the third hypothesis (H3), Table 3 results show that there are significant differences in the sense that auditors who studied outside Palestine indicate a lower attitude toward corruption (see Table 4) regarding Grand cash ($U = 790,000$, $p = .017$), Petty gift ($U = 811,000$, $p = .029$), and Public contract ($U = 810,000$, $p = .028$). Thus, H3 is partially supported. Our result is new empirical evidence highlighting the argument that cultural differences are crucial in defining the attitude toward corruption.

Table 4 shows the results of comparing the means of gender and education regarding the sample respondents of the survey. These results are supposed to discover any potential variances between groups of respondents through the corruption dimensions. Notably, females' scores rated all the corruption behaviors in the 13 questions higher than males. However, almost all the results of the corruption dimension for males and females were generally consistent, unless, for Q9 and Q13, females rated favoritism in Q9 as significantly more common, while males rated the behavior in Q13 as more common. A likely explanation for such variance is that women are less engaged in driving than men in the Palestinian context. Moreover, the police officers in Palestine are all males; therefore, the possibility that males know and interact with the corrupt behavior regarding traffic tickets is higher.

On the other hand, comparing the education level of respondents did not distinguish between the general perspective of corruption behaviors in the 13 questions, as the BA degree and master's degree gave similar scores for all the questions and dimensions.

To sum up, from the auditors' point of view, there is a considerable variance for different types of corrupt behaviors in Palestine. Favoritism emerged as a more common behavior among others. It is worth mentioning that this result is consistent with the previous survey conducted in Palestine and the middle east (AMAN, 2019). However, the aggregated survey responses seem to suggest that there is a distinction between public and private behavior. The results suggest that favoritism is more common in the public sector; nepotism is also relatively higher involved with politicians than bureaucrats. Moreover, although bribes are not common, respondents draw an interesting distinction between gift and cash bribes; the results suggest that gift bribes are a more common behavior. On the other hand, respondents did not distinguish between the giver and receiver of bribes, as the two behaviors are uncommon.

Our results are similar to the survey conducted by Chêne (2012) in Palestine, which indicated that relatively few Palestinians experience petty bribery when dealing with public officials. However, she also concluded that Wasta (favoritism) and nepotism represent the most common signs of corruption in Palestine, particularly concerning appointments in public institutions.

The Spearman correlation matrix presented in Table 5 displays the correlations between the dependent variables (Q1–Q13), independent variables (age, gender, education, country of education, and position), and the control variable (SD). As shown in the table, significant positive correlations were found between all dependent variables. This indicates that auditors' attitudes toward corruption are not isolated but are related. Therefore, any effort to reduce corruption must consider the phenomenon's complexity and various forms.

Moreover, the Spearman correlation matrix provides valuable information regarding the potential multicollinearity between the independent variables used in this study. The correlation matrix analysis indicated that all the correlation between independent variables is below 0.243, which suggests that multicollinearity was not a significant issue in this study. Gujarati (2003) states that no multicollinearity disturbance may impact the results if the correlations are less than 0.80.

We can also notice that age has a significant (at the 1% level) negative correlation with five corruption items (Q1, Q2, Q3, Q8, and Q12). This suggests that individuals are less likely to engage in these forms of corruption as age increases. On the other hand, gender has a significant (1% level) negative correlation only with Q1, implying that males are more likely to offer large amounts of money to officials in exchange for importing goods without paying taxes.

In addressing our second research question, we sought to determine whether age (H4) and education (H5) are related to different types of corruption acceptance in Palestine from the auditor's perspective. To achieve this, we utilized ordinal regression analysis to examine the relationships between respondents' age, gender, and education and their attitudes toward specific corrupt behaviors (from Q1 to Q13) while controlling for SD. Before executing the ordinal regression analysis in this research, a thorough investigation and validation of all pertinent assumptions were performed.

Table 6 introduces all model results (1–13) examined by applying ordinal regression analysis. We can notice from the table that age has a highly significant (at 1% level) negative relationship with Grand cash, Petty cash, Petty gift, Private job, Bureaucrat job, Illicit giver, and Illicit receiver (Models 1, 2, 3, 5, 11, and 12, respectively). Besides, age significantly (at a 5% level) negatively affects Private contracts (Model 8). This means that the perception of the older Palestinian auditor is negatively associated with the acceptance of corruption. Thus, our first hypothesis (H4) is partially accepted. This result seems consistent with most of the previous findi ngs in the literature (Torgler & Valev, 2006; Truex, 2011); all found that age is likely to decrease the acceptance of corruption.

TABLE 5 Spearman's rank correlation coefficients.

Variables	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
(1) Q1	1																		
(2) Q2	0.518*	1																	
(3) Q3	0.464*	0.744*	1																
(4) Q4	0.212	0.352*	0.373*	1															
(5) Q5	0.084	0.314*	0.367*	0.603*	1														
(6) Q6	0.174	0.263*	0.321*	0.809*	0.678*	1													
(7) Q7	0.482*	0.512*	0.437*	0.452*	0.317*	0.406*	1												
(8) Q8	0.417*	0.522*	0.557*	0.361*	0.307*	0.352*	0.754*	1.											
(9) Q9	0.372*	0.413*	0.460*	0.404*	0.422*	0.364*	0.661*	0.602*	1										
(10) Q10	0.417*	0.392*	0.417*	0.279*	0.135	0.244	0.572*	0.564*	0.383*	1									
(11) Q11	0.495*	0.372*	0.354*	0.098	0.094	0.094	0.514*	0.441*	0.370*	0.699*	1								
(12) Q12	0.498*	0.412*	0.385*	0.147	0.060	0.155	0.461*	0.394*	0.302*	0.670*	0.861*	1							
(13) Q13	0.166	0.307*	0.288*	0.304*	0.253*	0.281*	0.477*	0.447*	0.571*	0.228	0.103	0.138	1						
(14) Age	−0.315*	−0.319*	−0.367*	−0.125	−0.213	−0.069	−0.218	−0.269*	−0.204	−0.153	−0.226	−0.260*	−0.185	1					
(15) Gender	−0.258*	−0.210	−0.200	−0.232	−0.034	−0.028	−0.152	−0.113	−0.242	−0.174	−0.180	−0.162	0.108	0.138	1				
(16) Education	0.022	0.102	0.034	−0.087	0.053	−0.047	0.026	0.050	−0.029	0.112	0.173	0.106	−0.117	0.162	0.075	1			
(17) Country of education	0.235	0.112	0.215	0.072	−0.041	0.029	0.216	0.185	0.155	0.046	0.019	0.045	0.050	−0.440*	−0.184	−0.121	1		
(18) Position	−0.263*	−0.171	−0.318*	−0.300*	−0.179	−0.151	−0.123	−0.162	−0.255*	−0.122	−0.029	−0.060	−0.031	0.485*	0.304*	0.192	0.320*	1	
(19) SD	−0.048	−0.111	−0.047	−0.116	0.045	−0.140	−0.237	−0.144	−0.115	−0.001	0.083	0.075	−0.209	0.243	0.057	0.136	−0.203	0.045	1

Note: This table presents Spearman's correlation coefficients of all the dependent (the corruption items from Q1 to Q13) and independent variables.

*p < .01.

TABLE 6 Ordinal regression.

Variables	(1) Q1. Grand cash	(2) Q2. Petty cash	(3) Q3. Petty gift	(4) Q4. Politician job	(5) Q5. Private job	(6) Q6. Bureaucrat job	(7) Q7. Public contract	(8) Q8. Private contract	(9) Q9. Favoritism contract	(10) Q10. Deserved giver	(11) Q11. Illicit giver	(12) Q12. Illicit receiver	(13) Q13. Favoritism ticket
Age	−0.025***	−0.026***	−0.029***	−0.008	−0.023***	−0.006	−0.014*	−0.020**	−0.014*	−0.014*	−0.024***	−0.026***	−0.014*
	(0.009)	(0.008)	(0.008)	(0.008)	(0.008)	(0.008)	(0.008)	(0.008)	(0.008)	(0.008)	(0.009)	(0.009)	(0.008)
Gender (male)	0.825**	0.656*	0.671*	1.050**	0.103	0.101	0.451	0.284	0.885**	0.624*	0.610*	0.606	−0.508
	(0.385)	(0.390)	(0.389)	(0.470)	(0.392)	(0.388)	(0.382)	(0.382)	(0.390)	(0.386)	(0.397)	(0.407)	(0.381)
Education	0.172	0.431**	0.278	−0.091	0.251	−0.041	0.177	0.173	0.056	0.366*	0.498**	0.379	−0.136
	(0.223)	(0.218)	(0.214)	(0.219)	(0.217)	(0.214)	(0.213)	(0.214)	(0.212)	(0.219)	(0.228)	(0.231)	(0.217)
SD	−0.007	−0.070	0.003	−0.046	0.070	−0.072	−0.163***	−0.069	−0.069	−0.005	0.077	0.084	−0.135**
	(0.065)	(0.063)	(0.062)	(0.064)	(0.063)	(0.063)	(0.063)	(0.062)	(0.062)	(0.063)	(0.067)	(0.067)	(0.064)
R^2	0.051	0.055	0.049	0.026	0.021	0.007	0.033	0.026	0.030	0.024	0.051	0.052	0.028

Note: All regressions use ordinal regression, $N = 104$. The dependent variables are the scores for different questions in the corruption acceptance survey (CAS), which range on a 7-point scale from 1 to 7. Higher scores indicate that the corruption item is very common. Standard errors are given within parentheses.

*$p < .1$;

**$p < .05$;

***$p < .01$.

Concerning gender, the table shows that female auditor is positively associated (at a 5% level) with Grand cash, Politician job, and Favoritism contract (Model 1, 4, and 9, respectively. This result aligns with our previous analysis (see Mann–Whitney *U*-test results in Table 3).

On the other hand, the regression results show that education is positively associated (at a 5% level) with two corruption items (Petty cash and Illicit giver, Model 2 and 11). This indicates that the auditor who holds a master's or PhD degree is more likely to view and rationalize accepting a petty bribe and receiving a bribe without asking for it. However, there is no significant influence between the education level and the other corruption behaviors in the survey. Hence, H5 is partially accepted. This supports the discussion of previous literature that education's influence on corruption is still ambiguous (Dwekat et al., 2022; Pop, 2012; Truex, 2011).

5 | DISCUSSION AND CONCLUSION

In Palestine, the definitions of right and wrong seem to be actively questioned. The principles that emphasize impartiality and an ethic of civic service conflict with traditional norms of gift-giving and favoritism. This study aims to fill the literature gap by offering a novel study of individual auditors' attitudes toward different kinds of corrupt behaviors in an underexplored context (Palestine). Specifically, our study aims to provide an answer to the questions of how auditors' norms and social acceptance differs through various types of corruption in Palestine and what defines the variances of auditors' attitude toward the acceptance of corruption behaviors. Moreover, heeding the calls for taking into consideration the SD bias on topic responses in ethics research (Lehnert et al., 2015; Tormo-Carbó et al., 2019), we include SD bias as a control variable to ensure data truthfulness (Crowne & Marlowe, 1960; Strahan & Gerbasi, 1972).

The findings of this article argue that Palestinian auditors' perception of corruption differs toward different kinds of corruption behaviors—with the Politician job, Private job and Bureaucrat job being generally more acceptable than the Illicit receiver, Illicit giver, and Deserved giver, among other findings. Politician, Private, and Bureaucrat job scenarios are conditions where there was a common agreement among respondents. Situations outside this standard concept of corruption, such as illicit giver and illicit receiver, are situations where there may be relative societal discord regarding the ethical acceptability of these behaviors.

Concerning determinants of individual factors, our results show significant differences in the sense that female auditors show a higher attitude toward corruption regarding Grand cash, Petty cash, Petty gift, Politician job, and Favoritism contract. This result supports the literature surveyed by Swamy (2001), suggesting that women perceive corruption as more acceptable than men. However, it is considered a surprising result compared to the most available findings in the literature (see, e.g., Brollo & Troiano, 2016; Swamy et al., 2001; Torgler & Valev, 2010). A closer inspection of the Palestinian labor force may justify the results. According to PCBS (2020), there is a huge gap between the rate of female and male participation in the labor force and average daily salaries in Palestine. Moreover, about one-fourth of female employees in the private sector are without an employment contract. Hence, these indicators probably compromise women's perception of corruption. Women may feel unfair due to the obstacles facing them when entering the labor force; therefore, they may justify corruption to ensure their entrance into the labor market. Nevertheless, it is hard to argue that our results regarding gender could be generalized to other countries. Therefore, further research is needed to investigate this relationship and analyze the reasons for different attitudes toward corruption. Such results could provide important information to policies and bodies

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that aim to reduce corruption. It may suggest that more promotions and campaigns should target females or increase women's empowerment in the labor force.

Concerning auditors' positions, our result reveals significant differences in the sense that staff auditors show a higher attitude toward corruption regarding Grand cash, Petty gift, Politician job, and Favoritism contract. Therefore, our results support role theory and the theory of cognitive dissonance in indicating that the role individuals occupy could shape their behaviors; thus, individuals who occupy positions like managers tend to posit higher ethical standards than others in non-managerial occupations. These results are in line with Siu and Lam (2009), who indicate that managers usually posit higher ethical perceptions. Such results suggest that having a well-structured job position within an organization is indeed relevant, but its effectiveness in implementation should be evaluated in each case. Nonetheless, further future research is needed to investigate this relationship; moreover, another line of research may consider the effect of the nature of a hierarchy and position structure within organizations, and it is likely to affect the attitudes toward corruption.

Regarding outside education, results show significant differences in the sense that auditors who studied outside Palestine indicate a lower attitude toward corruption behaviors, including Grand cash, Petty gift, and Public contract. Such results support our argument that individuals' exposure to civic culture or civic education could shape their attitudes toward acceptance of corrupt acts. In this regard, our result supports the contention that culture is an essential factor that affects attitudes toward behaviors. All definitions of culture agree that culture is shared among group members; therefore, individuals within the same society may be defined by these shared values (Fernández Amaya, 2008). This could emphasize the role of norms and ethical climate in organizations as factors that shape the auditors' attitudes and behaviors in society and, thus, impact the type of corrupt behavior that becomes common. Within such a context, calls for emphasizing the adoption of ethical codes of conduct and high ethical standards within organizations could be a vital factor in reducing the level of corruption in a society.

On the other hand, our results indicate that the acceptance of corruption is negatively associated with age in most of the corrupt behaviors included in the survey. This result is consistent with previous findings in the literature (Torgler & Valev, 2006; Truex, 2011). A clarification for this empirical association is that the factors associated with age probably change. As individuals age, they could lose more (Torgler, 2006). Concerning the education level, there is a significant positive relationship between the acceptance of some types of corrupt acts and the level of education. For example, our results indicate auditors with a master's or PhD degree are more likely to view and rationalize accepting a petty bribe and receiving a bribe without asking for it than auditors with a BA degree. Such a result supports the discussion of previous literature that education's influence on corruption is ambiguous and somewhat mixed (Kaffenberger, 2012). Nonetheless, future research is needed to investigate such an association. Moreover, the results suggest that further education probably changes how a respondent assesses local norms. This result suggests that education level may affect the perception of accepting corrupt behaviors. This gives cause for caution as Palestine continues to improve and enhance its education system, more people will have access to education, and patterns of social norms may change and differ the attitudes toward corruption acceptance.

Furthermore, our results suggest that some norms may be more resistant to change, and the casual, social constraints encompassing these behaviors are softer as a result. While there is a significant number of research on the triggers of corruption, we only know little about how patterns of corruption differ through economic development and modernization. Our analysis in this study is definitely too narrow in scope to answer such doubts; on the other hand, it suggests a possibly

relevant factor. If some norms are more resistant to change than others, and if norms help attain actual behaviors, then forms of corruption incidence over time could reflect the norms' adhesiveness. This suggests that bribery givers and receivers could quickly be controlled, but favoritism could continue to be accepted long after. While our study provides simple speculation, a deeper perception of the patterns of corruption occurrence and differences in social norms over time is substantially needed. If our findings here provide a limited contribution to this more ambitious investigation effort, our study will have accomplished its purpose.

The findings of this study have important practical implications for policy-makers, regulators, professional bodies, and auditors who aim to reduce corruption in Palestine. First, the study highlights the need for targeted anticorruption campaigns focusing on specific corrupt behaviors deemed more acceptable by auditors. This information can help policy-makers and regulators develop more effective anticorruption strategies targeting more prevalent corrupt behavior types.

Second, the study suggests gender, age, and education are essential factors affecting corruption attitudes. Therefore, policy-makers, regulators, and professional bodies may need to consider that women auditors, younger auditors, and auditors with higher education levels may have different attitudes toward corruption than their male counterparts or those with lower education levels. This could be addressed by developing tailored training programs that promote ethical behavior and discourage corruption.

Auditors can use these insights to self-reflect, seek mentorship or training, and strengthen their ethical decision-making skills (Daugherty et al., 2012; Mardawi et al., 2023a). Moreover, understanding the varying attitudes toward different corrupt behaviors allows auditors to customize their approach when auditing clients or industries with a higher risk of corruption (Malagueño et al., 2010).

Additionally, the study highlights the importance of organizational culture and the role of the position of auditors in shaping attitudes toward corruption. As a result, policy-makers, regulators, and professional bodies may need to emphasize adopting ethical codes of conduct in organizations and promoting high ethical standards.

Finally, policy-makers may need to target younger auditors in anticorruption campaigns to change their attitudes toward corruption and promote ethical behavior. Overall, these insights contribute to developing a more ethical and accountable auditing profession, benefiting auditors in terms of their professional reputation and helping to reduce corruption and foster trust in the financial reporting process (Jeppesen, 2019).

Besides the strengths of this study, there are some limitations. For example, the nature of the auditors' sample from a single country (Palestine) constrains the potential of generalizing results to other countries and contexts. Future research may imply the same method in other social contexts and compare countries and regions. Moreover, in this study, we identified some individual and contextual factors that may interact in determining the acceptance of corrupt behaviors. However, other relevant characteristics might be able to explain the differences in the acceptance of corrupt acts, and future research is needed to identify these characteristics. As our results suggested, the exposure of individuals to other cultures may affect their attitudes toward corrupt behaviors; therefore, the involvement of individuals in civic cultures or the exposure to civic education might be important factors that could shape the acceptance of corruption behaviors. In this regard, future research may take into consideration these aspects in investigating factors affecting the attitudes toward corruption. Finally, another limitation of our study is the unbalanced sample of women auditors, which may impact the generalizability of the study's findings. However, we have addressed this limitation by providing context to the demographics of the auditing industry in Palestine, as reflected in the data from the PCPA. The low representation of women in our study is a

characteristic of the auditing industry in Palestine (14 of 180), which suggests the need for further research to explore the attitudes of women auditors toward corruption. While this limitation may impact the generalizability of our findings, the insights obtained from our study are still valuable for the auditing industry in Palestine.

CONFLICT OF INTEREST STATEMENT
The authors declare no conflict of interest.

DATA AVAILABILITY STATEMENT
The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

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APPENDIX A

Table A1

TABLE A1 Corruption items.

Question name	Question
Q1. Grand Cash	A businessman offers a senior customs official a large amount of money to import goods without paying taxes.
Q2. Petty cash	A shopkeeper offers a tax collector a small amount of money to avoid paying taxes.
Q3. Petty gift	The shopkeeper offers a tax collector a small gift to avoid paying taxes.
Q4. Politician job	A politician gives a job to a family member even though other applicants are more qualified.
Q5. Private job	A businessman gives a job to a family member even though other applicants are more qualified.
Q6. Bureaucrat job	A government employee gives a job to a family member even though other applicants are more qualified.
Q7. Public contract	A construction contractor gives a government employee a large gift in hopes of receiving a government construction contract.
Q8. Private contract	A construction contractor gives a businessman a large gift in hopes of receiving a private construction contract.
Q9. Favoritism contract	A government employee awards a government construction contract to a friend′s business because he is a friend.
Q10. Deserved giver	Because of a delay, a schoolteacher gives a government employee a small gift to make sure that his passport gets processed.
Q11. Illicit giver	A schoolteacher gives a government employee a small gift to obtain a passport without proper documentation.
Q12. Illicit receiver	A government employee asks a schoolteacher for a small gift in exchange for giving him a passport without proper documentation.
Q13. Favoritism ticket	A police officer does not give a taxi driver a traffic ticket because he is a friend.

Source: Truex (2011).

APPENDIX B

Table B1

TABLE B1 Social desirability (SD).

1.	I never hesitate to go out of my way to help someone in trouble.
2.	I have never intensely disliked anyone.
3.	I sometimes feel resentful when I don't get my way.
4.	There have been times when I felt like rebelling against people in authority even though I knew they were right.
5.	I can remember "playing sick" to get out of something.
6.	When I don't know something, I don't at all mind admitting it.
7.	I am always courteous, even to disagreeable people.
8.	I would never think of letting someone else be punished for my wrongdoings.
9.	There are times when I was quite jealous of the good fortune of others.
10.	I am sometimes irritated by people who ask favors of me.

Source: Crowne and Marlowe (1960).