



## REVISTA AMBIENTE CONTÁBIL

Universidade Federal do Rio Grande do Norte

ISSN 2176-9036

Vol. 12, n. 1, Jan./Jun, 2020

Sítios: <http://www.periodicos.ufrn.br/ambiente>

<http://www.atena.org.br/revista/ojs-2.2.3-06/index.php/Ambiente>

Article received on: 02/13/2019 Reviewed by peers on: 03/26/2019 Reformulated on: 04/23/2019. Evaluated by the double blind review system.

DOI: 10.21680/2176-9036.2020v12n1ID19623

**Perception of corruption in academic environment: empirical analysis from accounting students at the Federal University of Ceará (UFC)**

**Percepción de la corrupción en ambiente académico: análisis empírico a partir de alumnos del curso de contabilidad de la Universidad Federal de Ceará (UFC)**

**Percepção da corrupção em ambiente acadêmico: análise empírica a partir de alunos do curso de ciências contábeis da Universidade Federal do Ceará (UFC)**

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### Abstract

**Purpose:** Corruption is a worldwide phenomenon that affects, indistinctly, both the poor and the rich. As a multidisciplinary phenomenon, understanding the problem has become a complex issue given the diversity of concepts it encompasses and how it presents itself in countries. In this sense, the present work aims to analyze significant aspects of the social profile that influence the perception of corruption by Accounting students at the Federal University of Ceará.

**Methodology:** The research is descriptive regarding its objectives, quantitative as to its nature and uses a survey as its procedures. A Likert scale questionnaire was used, anonymously filled, composed by four groups of questions, in which 20 questions related to corruption

(comprehension, professional impact, current structure of the Accounting program and institutional mechanisms for its combat). The analysis of the results was done through descriptive statistics.

**Results:** Intermediate positions that do not reveal the total denial or confirmation of the questions presented were considered, which shows that most of the opinions are still under construction. The exception is due to the level of understanding of the phenomenon, which was deemed satisfactory by the researchers. Regarding the intermediate answers, the results point to the need of multiple solutions for the studied phenomenon: improve the way the entire program treats the theme, enhance the understanding of the extent of corruption as a phenomenon that also affects companies and social organizations, and withdraw of the students' understanding that the program should provide knowledge about the *modus operandi* of corrupt acts.

**Contributions of the Study:** The study contributes to the development of new ways of approaching corruption in the academic environment, notably the Accounting Program, in order to raise awareness about the subject.

**Keywords:** Corruption. Perception. Accounting.

### Resumen

**Objetivo:** La corrupción es un fenómeno mundial que ha alcanzado, indistintamente, pobres y ricos. Como fenómeno multidisciplinario, comprender el problema se ha convertido en un aspecto complejo dado la diversidad de conceptos que abarca y la forma en que se presenta en los países. En este sentido, el presente trabajo objetiva analizar aspectos significativos del perfil social que influyen la percepción de la corrupción por parte de los alumnos de Contabilidad de la Universidad Federal de Ceará.

**Metodología:** La investigación se caracteriza como descriptiva en cuanto a los objetivos, de levantamiento en cuanto a los procedimientos y cuantitativa en cuanto a la naturaleza. Se utilizó un cuestionario con escala del tipo Likert, rellenado de forma anónima, formado por 4 grupos de preguntas, en los cuales se asignaron 20 cuestiones asociadas al tema corrupción (comprensión, impacto profesional, estructura actual del curso de ciencias contables y mecanismos institucionales para el desarrollo su combate). El análisis de los resultados se dio por medio de la estadística descriptiva.

**Resultados:** se consideraron intermediarios con posiciones que no revelan la total negación o confirmación de las preguntas presentadas, lo que evidencia que buena parte de las opiniones aún se encuentran en construcción. La excepción se debe al nivel de comprensión del fenómeno que fue considerado satisfactorio por los investigadores. En lo que se refiere a las respuestas intermedias, las respuestas apuntan a la necesidad de múltiples soluciones en relación al fenómeno estudiado: perfeccionamiento del tratamiento del tema por parte del curso como un todo, mejorar la comprensión de la amplitud de la corrupción con el fenómeno que afecta también a las empresas y organizaciones sociales y alejamiento de la comprensión de los

alumnos que el curso debe proveer conocimiento acerca del *modus operandi* de los actos corruptos.

**Contribuciones del Estudio:** El estudio contribuye a que nuevas formas de abordaje de la corrupción se desarrollen para el ambiente académico, especialmente del Curso de Ciencias Contables, con el objetivo de aumentar la percepción sobre el tema.

**Palabras clave:** corrupción, percepción, contabilidad.

### Resumo

**Objetivo:** A corrupção é um fenômeno mundial que atinge, indistintamente, pobres e ricos. Como fenômeno multidisciplinar, compreender o problema tornou-se um aspecto complexo dado à diversidade de conceitos que abarca e a forma como se apresenta nos países. Neste sentido, o presente trabalho objetiva analisar aspectos significativos do perfil social que influenciam a percepção da corrupção por parte dos alunos de Ciências Contábeis da Universidade Federal do Ceará.

**Metodologia:** A pesquisa se caracteriza como descritiva quanto aos objetivos, de levantamento quanto aos procedimentos e quantitativa quanto à natureza. Utilizou-se questionário com escala do tipo *Likert*, preenchido de forma anônima, formado por 4 grupos de perguntas, nos quais se alocou 20 questões associadas ao tema corrupção (compreensão, impacto profissional, estrutura atual do curso de ciências contábeis e mecanismos institucionais para o seu combate). A análise dos resultados se deu por intermédio da estatística descritiva.

**Resultados:** Foram considerados posicionamentos intermediários que não revelam a total negação ou confirmação das perguntas apresentadas, o que evidencia que parte das opiniões ainda se encontra em construção. A exceção se deve ao nível de compreensão do fenômeno que foi considerado satisfatório pelos pesquisadores. No que se refere às respostas intermediárias, os resultados apontam para a necessidade de múltiplas soluções em relação ao fenômeno estudado: aprimoramento do tratamento do tema por parte do curso como um todo, melhora da compreensão da amplitude da corrupção como fenômeno que atinge também empresas e organizações sociais e afastamento do entendimento dos alunos de que o curso deve prover conhecimento acerca do *modus operandi* dos atos corruptos.

**Contribuições do Estudo:** O estudo contribui para que novas formas de abordagem da corrupção sejam desenvolvidas para o ambiente acadêmico, notadamente do Curso de Ciências Contábeis, visando aumentar a percepção sobre o tema.

**Palavras-chave:** Corrupção. Percepção. Ciências Contábeis.

## 1 Introduction

Since the 70's, corruption has been considered one of the most important global phenomena, indiscriminately affecting both developed and developing economies (Pillay & Kluvers, 2014, Mashali, 2012, Schmidt, 2007, Marguette, 2012), most often perceived in developing economies (Blackburn, 2012).

Although comprehended as a global phenomenon, its concept is not uniform, being one of the most disseminated the concept that characterizes corruption as the abuse of power for private purposes, including bribe, nepotism, embezzlement or influence peddling (Shihata, 1997). There are studies that exclude government from corrupted relations (Friedrich, 1993, Rose-Ackerman, 1996; Shleifer & Vishny, 1993), while others (Aguilera & Vadera, 2008, Argandona, 2003, Bayar, 2005, Pellegrini, 2011) include companies and non-governmental organizations.

Therefore, an abundance of concepts can be found in literature, which have been consolidated because they approach the subject by its multi-faceted character (Jancsics, 2014, Ashforth *et al*, 2008), as well as comprehending it by the impact it produces in many areas: social (Zaloznaya, 2014), cultural, historical, (Angeles & Neanidis, 2015), sociological, anthropological, organizational, political and economical (Pillay & Kluvers, 2014, Jancsics, 2014). Currently, the pursuit is to broaden its range, notably, through transnational effort of the countries on encouraging a strong legislative framework that aims to tackle it.

The literature is extensive in the examples that associate the existence of the phenomenon to the reduction of the administrative efficiency of the Public Administration (Dzhumashev, 2014), to the increase in costs of transaction and the fragility of the Constitutional State, as well as in the possible solutions for the problem, such as the religious aspect (Marquette, 2012). Nonetheless, it only confirms even more the complexity of the theme and the difficulty to solve it.

There is an intimate connection between corruption and economy (Hodge *et al*, 2011, Croix & Devallade, 2011, Dzhumashev, 2014), so much that in the past it was even commented that corruption helped economic development. Nowadays, not only is this perspective considered exceeded, but the countries also try to calculate its losses with the corruption, such as Brazil, the amount of which is estimated as one trillion reais - equivalent to Argentina's Gross Domestic Product. The proportion in Brazil is that for every R\$100,00 (one hundred reais) produced, R\$25,00 (twenty-five reais) are wasted (Martins, Amorim & Mansur, 2018).

Therewith, the efforts to measure the progress in corruption by multilateral organizations, such as the World Bank (World Bank Group, 2018), the International Transparency (IT, 2018), the PRS Group (PRS Group, 2019) and the *Latinobarómetro* (2019), organization with the same name, have also been multiplied - through the publication of many indexes, for instance: the World Bank Control of Corruption (WBCC), the Corruption Perception Index (IPC, since 1995), the International Country Risk Guide (ICRG, since 1980) and the *Latinobarómetro* of corruption since 1995.

The Corruption Perception Index, published by International Transparency, has demonstrated, since its first edition, that there are no countries immune, although with higher and lower protections. It also reveals that the corruption does not spread equally throughout the continents, let alone between the countries. Beyond the less corrupt are the countries with signs

of higher levels of development (Denmark, New Zealand and Finland), and in the worst positions are the countries considered less developed (Afghanistan, North Korea and Somalia). Particularly in Brazil, there has been a loss of positions, currently occupying the 105<sup>a</sup>, according to the results of the Corruption Perception Index for the year of 2018.

In the academic environment, empirical studies are scarce, specially involving the student body (Llulaku & Berxulli, 2019), being common those that approach the perception of the profession (Bageac, Furrer, & Reynaud, 2011, Paskin, 2013). Studies related to this theme, for example, could refine the systematic of teaching, awaken to specific issues for handling the corruption in the profession, or even force a multidisciplinary treatment of the phenomenon before the faculty. In this context, the question is which aspects of the profile influence the perception that the student of the Accounting Program of the College of Economy, Administration, Accounting and Actuary (FEAAC) of the Federal University of Ceará (UFC) have regarding the phenomenon of corruption?

This research is structured in five sections: I - Introduction; II - Literature Review, in which theoretical aspects and review of the national and international literature about the subject are addressed; III - Methodology, in which the qualitative and quantitative aspects for the analysis of the collected data are detailed; IV - Analysis and discussion of the results, through an objective and specific perspective regarding the situations found in the Academy and, finally, the Conclusions (V).

## 2 Literature Review

According to Karstedt (2018), corruption stands out as the single greatest obstacle that deprives countries of reaching desired levels of development, social and economic growth, and political stability.

For the World Bank, a concept also shared by Rose-Ackerman (1999), corruption is perceived as the abuse committed by public officials on behalf of private profits. Similarly, Klitgaard (1988) highlights some ingredients of corruption that resemble the author's definition: governmental monopoly, discretionary power in the interpretation of laws and lack of accountability. Sánchez (2018), on the other hand, recognizes that the term is associated to the participation of two or more individuals in the execution of an act, upon the conjunction of strengths of one of the participants over the other, in prejudice of the one that will lose, in other words, the weakest.

Although a significant part of the studies emphasizes the corruption as being intrinsic to public institutions (extortion, fraud, kickback, influence peddling, nepotism, etc.), the phenomenon is also noticed in the business sphere, which results in a lack of common ground regarding the breadth of the concept or the extent of its effects. Thus, it is understood that the way corruption is perceived depends, most of the times, on the country in which it thrives (Kis-Katos & Schulze, 2013), that is to say, what is considered corruption in one country is not necessarily corruption in another.

In this regard, Graaf (2007) presents as a plausible explanation for the phenomenon: corruption is what it is due to the moment and the place in which it occurs. Under the same reasoning, Collier (2002) mentions that the concept of corruption carries a degree of cultural relativity, being its meaning based on the differences in its understanding that exist amongst

different cultures. According to the author, this relativity associated to the cultural element is found in the arguments of many analysts that recommend that the European prescriptive anti-corruption plan, for example, may not be transferred to Latin American countries, Africa or Asia, due to the local peculiarities and circumstances.

This explains, partially, the breadth and the variety of the effects observed, which range from a decrease in economic growth (Johnson, La Fountain & Yamarik, 2011), to the official loans in Pakistan without the compliance of laws (Beck, Demingure & Maksimovic, 2005), the way the budget expenses held are allocated (Moschovis, 2010) and who benefits with the process of public constructions in Brazil.

Corruption, however, is not a recent phenomenon. The reference was already present in the work of Plato, 360 BC, who mentioned the human tendency to corruption motivated by power and concluded that the decisions should be left to philosophers, because they would be the least prone to corruption (Patrick, 1978).

In the last decades, a lot has been said about the social extent of corruption and the devastating effect it has over lower social classes. This may be why a significant amount of governmental, multilateral and third sector institutions (UN, IMF, OECD, Transparency International, BIRD, OAS, EU, WTO and Council of Europe) has been promoting initiatives to counteract corruption, which have provided greater emphasis to the theme and, consequently, boosted the extent of the theme's debate worldwide. The 1996 Convention of OAS (OAS, 2019), the 1997 Convention of OECD (OECD, 2019), the Convention of UN (UN, 2019), the 1998 Agreement of Criminal Law and the 1999 Agreement of Civil Law of the Council of Europe (CE, 2019) are examples of the mentioned transnational effort.

In literature, the collections about corruption stand out from many points of view (Dimant & Tosato, 2017), all of which, in a certain way, aim to understand it, search for solutions, investigate connections or potential triggers. The growing concern by the scientific community happened, mainly, in the second half of the 1990s (Morris, 2008, Angeles & Neandis, 2015, Ruhl, 2011).

The 1990s concurred with a movement referred to as *New Public Management (NPM)*, which prioritized the enhancement of the efficiency and effectiveness of public management in opposition to the patrimonial and bureaucratic characteristics present in Modern States. Amongst its many proposals, beyond the fight against corruption, emphasis was given to public accountability, transparency and citizen participation (Haikio, 2012). It is believed that NPM would be able to further these elements and, in case successful outcomes are not presented, market incentives based on legal procedures would be used to replace aspects such as incompetence, corruption, fraud and waste (Lodhia & Burritt, 2004).

To understand it, scientific studies have flourished. Basically, these studies can be organized in two segments: those with an empirical background and those that are based on theoretical approaches. Considering the theoretical approach, a set of theories that aim to explain the phenomenon through an economic bias can be mentioned: Theory of Agency (Teichmann, 2017), Theory of Transaction Costs (Karhunen & Ledyeva, 2012), Theory of Public Election (Mbaku, 2008) and Theory of rent seeking (Auriol, Straub & Flochel, 2016). The use of theoretical framework aims to offer a greater theoretical consistency to the study of the phenomenon, since the use of economic theories have elements that may explain the driving factors and the dissemination of corruption.

The understandings, however, are not unison regarding the practical result of the theories listed above as an explanatory factor of corruption. According to Croix and Delavallade (2011), the explanatory model based on theories has not yet been firmly established, which is supported by Nascimento (2012), by affirming that theoretical approaches lack explanatory power, prevention capacity for unknown situations and expansion of the conclusions achieved beyond known results. Those conclusions end up validating the previous observations that consider corruption a multi-faced phenomenon.

The measurement of the phenomenon, on the other hand, being based on empirical analysis (Morris, 2008), considers the data collection about the direct participation of people in corrupt actions or the perception of individuals about the progress on the topic (Mashali, 2012), which are the current prevailing perceptions. However, in the academic environment researches that emphasize the perception of corruption by the student body are still scarce. Llulaku and Berxulli (2019) studied the effects of corruption on the motivation of students in the professional environment and the possibility of risk exposure. Genemo (2019), in a sample of 346 graduation students at the University of Adama (USA), observed a variation in the comprehension of the phenomenon, a lack of concern in reports that highlight the them and the absence of relation between demographic variables and the understanding of the phenomenon. There are other researchers that seek for evidence based on the ratio student-professional environment, such as ethics (Bageac, Furrer & Reynaud, 2011, Freitas, Diehl & Macagnan, 2011) and required professional skills (Paskin, 2013).

Nonetheless, the disadvantage of this systematic interpretation of corruption is in the proliferation of anti-corruption mechanisms whose effectiveness may be inappropriate facing the particular reality that it aims to suppress. On the other hand, its advantage is the measurement of the development of corruption, especially through indicator such as the ones used by the World Bank and International Transparency.

Due to the characteristics of the phenomenon, international literature has presented a substantial number of resources that aim to control corruption by pairing the determining causes and effects. Nevertheless, this task let alone has not been easy because the scientific community considers an extensive number of factors as probable causes. Some authors mention factors that derive from economic, socio-cultural and political variables, whereas others (Angeles & Neanidis, 2015) use the historical variable to justify the origin of corruption, associating it as an attribute of the colonial heritage.

According to Jancsis (2014), this only proves the lack of anti-corruption explanatory models that carry an interdisciplinary perspective, since they are built in isolation from one another, maintaining the scientific perspective on which it was founded. In models that consider the rationality of the actors of the process, corruption is understood as the results of individual analysis of the agents in terms of cost-benefit. It is the model that best approaches the neoclassical economists because it considers corruption as a matter of utility maximization. The structural models, on the other hand, focus on the external forces that determine corruption and the relational model focus on social interactions and the communication network of the corrupt agents.

In this regard, studies (Brunetti & Weder, 2003, Persson, Tabellini & Trebbi, 2003; Fisman & Gatti, 2002) mention as probable causes the absence or lack of consolidation of the economic development, political rights, education level, market regulations, trade openness, linguistic fragmentation, freedom of information, newspaper circulation, political instability,

decentralization or federalism, democracy interruption, etc. On the other hand, the strategies are classified through the perspective of action by the control of public authorities. Shim and Eom (2009), Dimant and Tosato (2017) organize these strategies in three main principles: administrative, social capital and incorporation of laws into the countries' regulatory system.

Notwithstanding, Camerer (2018) suggests organizing the strategies according to the following criteria: access to information and transparency, monitoring and controlling mechanisms, justice response, ethical and moral values, and public sector reform. On the contrary, Rose-Ackerman (2002) chose to categorize the strategies according to the impact they have over corruption, grouping them based on these criteria: the ones that decrease the benefits of administration control, the ones that reduce its powers, the ones that raise the costs of bribery and the ones that limit the authorities' power of negotiation.

The literature, however, presents a diverse portfolio of anti-corruption strategies, what demonstrates the non-existence of sole remedies, but the vast diversity of solutions depending to the problem detected. Table 1 emphasizes the main strategies found in international literature.



**Table 1**  
Anti-corruption strategies according to international literature

Anti-corruption strategies	Theoretical basis	Empirical evidence
Conventions and international laws	Pacini, Swingen et al, 2002; Moyer, 2004; Zafarullah & Siddiquee, 2001; Ksenia, 2008; Sousa, 2002; Hyton & Young, 2007, Shehu, 2005	
Enhancement of the rules of the election process	Goetz, 2007; Sousa, 2004; Sousa, 2001; Brinkerhoff, 2000	Kuricova & Rose-Ackerman, 2002; Persson, Tabellini et al, 2003
Encouragement of democracy and ethic values	Kreikebaum, 2008; Mahmood, 2005 Serra, 2006; Kumssa & Mbeche, 2004	Bohara, Mitchell et al, 2004
Role played by democratic institutions		Lederman, Loayza et al, 2005
Support of international organizations	Morrissey, 2007; Ampratwum, 2008; Berkman, Boswell et al., 2008; Brinkerhoff, 2000	
National Integrity System	Larmour & Barcham, 2006; Doig & MacIvor, 2003	
Public Governance	Haarhuis & Leeuw, 2004; Pillay, 2004	
Public performance evaluation systems	Fritzen, 2007	
Civil participation and press	Holzer & Kloby, 2005; Marquette, 2007; Brinkerhoff, 2000; Haarhuis & Leeuw, 2004	
Improvement of financial management systems	Bahi e Wallace, 2005; Mckendrick, 2007, Benito, Brusca et al, 2007, ONU, 2003 a, Wong, Bastida & Benito, 2007; Welch, 2004; Painter, 2003; Vickland & Nieuwenhuijs, 2005; Everett, Neu et al, 2007.	Bastida & Benito, 2007;
Anti-corruption agencies (defenders, audit offices, controllers and e general audit)	Zafarullah & Siddiquee, 2001	
Transparency, access to public information and accountability	Palmer, 2000; Philp, 2001; Smaratunge, Alam et al., 2008; Ng, 2002; Velayutham & Perera, 2004; Hylton & Young, 2007.	Bastida & Benito, 2007; Lederman, Loayza et al., 2005
Information and communication technology tools	Justice, Melitski et al., 2006; Rodríguez Bolívar, Caba Pérez et al., 2007; McIvor, McHugn et al., 2002; Shim & Eom, 2008; Mahmood, 2004; Jones & Xiao, 2004	Pina, Torres et al, 2007, Debreceny, Gray et al., 2002
Government Procurement	Schultz & Soreide, 2008; White, 1996; Pidaparathi, 2004	

Public Sector reforms

Frison-Roche & Sodev, 2005; Mimba, Helden et al., 2007, Porta, 2001, Smaratunge & Desta, 2006; Alan et al., 2008, Painter, 2003, Siddiquee, 2006

Participation of the private sector

Bertok, 1999

Source: *Adapted from Nascimento, R. (2012).*

### 3 Methodological Procedure

This study may be characterized as descriptive regarding its objectives, of survey as to the procedures and quantitative as to its nature. In social science, the use of this method of data collection, according to Gil (2009), aims to describe certain populations or phenomena and gather correlations between variables.

Its bibliographic nature was based on international literature, considering, especially, the Journal Citation Report – JCR of the last ten years, embracing previous studies as well. The use of eminently international literature was due to the lack of material about the addressed theme in journals *CAPES Qualis*, as well as the need to establish a diverse portfolio about the subject due to its multidisciplinary nature.

The population was composed by students of the Accounting Program of de College of Economy, Administration, Accounting and Actuary (FEAAC) of the Federal University of Ceará (UFC), which can be justified by the fact that one of the authors is a professor of the mentioned program. The data was collected from a sample extracted from a population of 833 active students of the Accounting Program, both diurnal and nocturnal, calculated in the first semester of the year 2017. Whereas the trust level of 95% and an error margin of 0.05, the sample was composed by 263 students, however, 372 answers were collected.

To accomplish the data collection, the questionnaire used requested, in its first part, the identification of social data of the students surveyed, such as: age, marital status, semester attended by the student, gender, race, religion, etc. The questions were organized in for macro sections based on the theoretical background. Thus, the survey consisted in 20 statements sliced in the following groups of questions (Table 2):

**Table 2**  
Survey about the perception of corruption

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***Group I – Comprehension of Corruption***

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I don't understand as corruption situations such as asking a friend do cut in line, etc.

Corruption in Brazil is explained because of the country it was colonized by and the resulting racial mixture

Corruption is a phenomenon that occurs mostly in the public sector when compared to the private sector

Fighting corruption is a responsibility of the government

Corruption is an unmanageable phenomenon

***Group II – Expectations of the students regarding the profession/corruption***

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People tend to be more corrupt according to the profession they practice

The accountant connives with corruption when shares the financial results of the fraud

I understand that the Accounting Program should provide knowledge about fraud mechanisms

There is an expectation in the entrepreneurial world for the accountants to help should help find a way around bureaucracy/tax burden

Amongst the fields of work of the accountant, the ones responsible for combating fraud are audit/inspection

***Group III – Structure of the Accounting Program***

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The subject Professional Ethics addresses, debates and guides about potential/concrete situations that involve corruption

Control, as well as its anti-corruption function, is addressed in all subjects of the Program

Themes such as transparencies, reliability and accountability are deeply debated in the Program

Events correlated to corruption are treated as jokes during classes

Brazil's General Controller-Office fight corruption besides the legislative, the executive and the judiciary federally

***Group IV – Institutional anti-corruption mechanisms***

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The lack of governmental institutions to fight corruption in states and cities attracts the jurisdiction of the State Prosecutor's Office

Corruption in anonymous societies must be reported to Securities and Exchange Commission (CMV), Financial Activities Control Council (COAF), etc.

The contents of the Program's subjects imply that the dense and confusing tax legislation justify corruption in Brazil

Corruption occurred in private companies should be settled *interna corporis*

There is a clear definition of the institutions' duties to fight corruption in Brazil

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Source: *the authors*.

To avoid any bias by the students while answering the questionnaire, the questions were not divided in groups, being this division used only for the purpose of result analysis. In concerns of the solving of the questions, the anonymity of the respondents was preserved by asking them to publish their results.

The survey was structured according to a Likert scale, of six points, establishing levels of agreement to answer based on knowledge previous and simultaneous to the Program. For each statement, the student could mark a score, in a scale of one to six, define as: 1 - extremely weak agreement; 2 - very weak agreement; 3 - weak agreement; 4 - strong agreement; 5 - very strong agreement; 6 - extremely strong agreement. The choice of the scale based in six points was

founded on the declared gains in tests conducted by Green and Rao (1970), which conclude a higher gain with scales that address to about six categories of answers. Descriptive statistics was used to table the data and enable the review of the results.

## Results and Analysis

The analysis of the data is the stage in the research process through which the results found are organized, structured and given meaning to. It consists in the transformation of data in useful elements for the conclusion.

The social data of the research revealed that the Accounting Program of the Federal University of Ceará (UFC) has a majority of self-declared brown-skinned students (63.17%), followed by a significant amount of white (27.69%) and a small amount of black (8.06%). The age of the participants (Table 3) includes the range between 17 and 54 years old, being the majority of the participants between 17 and 20 years old, with a discreet excess in the average age of males (23.3) when compared to the average age of females (22.4).

**Table 3**

Distribution of the incidence of age of the participants of the research

Age (years old)	Incidence	Percentage	Accruing Percentage
17 --21	157	42.20%	42.20%
21 --25	125	33.60%	75.81%
25 --29	40	10.75%	86.56%
29 --33	23	6.18%	92.74%
34 --38	11	2.96%	95.70%
38 --42	8	2.15%	97.85%
42 --46	3	0.81%	98.66%
46 --50	3	0.81%	99.46%
50 --54	1	0.27%	99.73%
Did not answer	1	0.27%	100%
Total	372	-	-

Source: *Data from the survey (2018).*

Although the average age is 22.9 years old, the results point to a tendency towards the program's admission of people that already have a second degree (10.48%), of which the majority descend from other administrative areas – economy and business administration (38.46%), followed by human sciences (25.64%). As expected, the students' marital status is predominantly single, what can be explained by the fact that the program is their first graduation and has a young audience. The data also reveals that the program does not reflect a religious diversity, since the vast majority is declared Catholic (68.34%), followed by Evangelical (27.80%), and a surprising percentage of self-declared Muslims and Africans (0.39%), what may be explained due to the admission of students through a partnership with African countries.

As mentioned earlier, the questionnaire was organized in four segments in order to understand the phenomenon. Initially, one related to the comprehension of the concept itself; a second segment that aims to investigate if the student body associated the program to the learning of occasional mechanisms of corruption; a third segment with the purpose of identifying if the structure of the program would be able to change the perception of the student about corruption throughout the program; and a fourth segment that aims to know if, once in

contact with the phenomenon, the Accounting students would be able to pursue institutionalized means to suppress it (Table 4).

**Table 4**

Overview of the percentage of answers for each statement of the survey according to the agreement level

Statement	Agreement Level							Average	Pattern Deviation
	1	2	3	4	5	6	Did not answer		
1	60.75%	19.62%	7.53%	5.11%	3.76%	3.23%	0.00%	1.78	1.28
2	45.43%	22.04%	12.63%	11.02%	4.30%	4.57%	0.00%	2.19	1.43
3	34.14%	20.16%	16.67%	13.44%	9.68%	5.91%	0.00%	2.65	1.58
4	50.54%	22.85%	13.44%	9.68%	1.61%	1.88%	0.00%	1.96	1.23
5	37.90%	26.61%	18.82%	9.14%	4.57%	2.96%	0.00%	2.26	1.32
6	38.17%	19.62%	18.55%	10.22%	10.75%	2.69%	0.00%	2.47	1.49
7	46.51%	25.81%	13.71%	6.99%	1.61%	4.30%	1.08%	2.05	1.34
8	29.30%	8.60%	8.87%	9.68%	11.83%	31.45%	0.27%	3.64	2.08
9	2.96%	6.72%	14.25%	19.09%	29.57%	27.42%	0.00%	4.51	1.35
10	5.91%	6.18%	10.75%	19.35%	25.81%	31.72%	0.27%	4.51	1.46
11	2.42%	3.49%	16.40%	26.34%	26.08%	23.12%	2.15%	4.42	1.26
12	29.30%	26.08%	19.35%	14.52%	7.53%	2.15%	1.08%	2.51	1.37
13	11.56%	20.43%	24.19%	23.92%	11.02%	7.80%	1.08%	3.28	1.42
14	20.70%	21.24%	21.24%	15.86%	13.17%	6.72%	1.08%	3.01	1.53
15	35.75%	22.31%	18.55%	12.63%	6.45%	3.76%	0.54%	2.48	1.45
16	71.77%	17.20%	6.99%	1.88%	1.88%	0.00%	0.27%	1.45	0.86
17	26.34%	29.84%	28.23%	11.02%	2.69%	1.34%	0.54%	2.36	1.15
18	12.37%	17.74%	31.72%	19.35%	11.29%	4.84%	2.69%	3.14	1.35
19	9.68%	15.32%	26.88%	21.51%	13.98%	11.29%	1.34%	3.49	1.45
20	2.96%	3.49%	15.05%	20.97%	26.08%	29.84%	1.61%	4.57	1.32

Source: *Data from the survey (2018).*

**Group I** was organized due to the variety of Brazilian beliefs about the perception of the phenomenon. Such statements arise from the lack of uniformity of the concept regarding corruption and the variability with which the phenomenon is perceived around the world (Shihata, 1997). One of the statements asserted that everyday situations experienced in Brazil are not categorized as corruption, emphasizing that the phenomenon is associated to the influence of the country's colonizer/race, electing some agents as responsible for controlling corruption and, at last, blaming the public sector for the dissemination of the phenomenon.

The researchers expected disagreement in response to all of the statements by the student body since it reflects a distorted judgment of the theme. Besides, it would enable, to a significant degree, a preliminary evaluation of the perception the participants have about the phenomenon in many aspects.

The results presented in this group of statements are consistent with the expectations of the examiners, with figures denying the statements, in the highest level of disagreement, which varied between 60.75% and 34.14%, and with the highest level of agreement for the statements that denied the aspects proposed between 5.91% and 1.88%. Even for the questions that achieved results below 50%, such as the statement that attributed corruption to colonial heritage (Angeles & Neandis, 2015), a percentage of 45.43% (high level of disagreement) was obtained, which added up with the percentage of the next level of the scale overcomes 50%, demonstrating a great elucidation about the subject.

Individually, the second best result (60.75%) was observed on the statement that inquired about the referred “Brazilian way”. The question aims to know if the respondents are able to distinguish minor offenses (such as cutting in line and the loan of student ID, etc.) from others considered more serious (fraud in income tax declarations), confirming that the comprehension of the phenomenon is based on the practice of corruption itself, instead of on the significance of the act practiced. Particularly, regarding the gender of the respondents, the research concluded that women are less susceptible to this type of behavior when compared to men ( $p$ -value = 0.0454), what confirms the studies led by Rivas (2013) and Swamy *et al* (2001).

On the other hand, with a lower percentage between the five statements of the first group – although still with a figure above 50% - the statement that presents corruption as a phenomenon eminently associated to the public sector must be emphasized. The students understood that corruption is effectively related to governmental demeanor (34.14%), comprehended, in a way, based on the consolidation of the concept that highlights the inappropriate use of public resourced for private purposes (Rose-Ackerman, 1999).

Nonetheless this tendency, the answer reveals a misunderstanding. If, on one hand, in the international field the effort to punish transactional misdemeanors committed by companies has been broadening, resembling OECD with the publication of the anti-corruption convention on December 17<sup>th</sup> of 1997 (referenced by Brazil with Decree 3.678/2000), on the other, the dissemination of corrupt acts involving companies in the international field has been increasingly common (Xerox, Parmalat, Enron, Volkswagem etc.). At a national level, particular examples arise from the development of the investigations known as Operation Car Wash, which uncovered a large number of Brazilian infrastructure companies involved in corrupt practices.

Researches regarding the participation of companies in the performance of corrupt acts (Aguilera & Vadera, 2008, Argandona, 2003, Bayar, 2005, Pellegrini, 2011) point out that not only are these organizations prone to such misdemeanors, but also non-governmental organizations. The result reveals, therefore, lack of agreement about the amplitude and magnitude of the effects of corruption, what may, in the long run, harm a precise understanding of the problem.

**Group II** aimed to approach the student to its future work environment and evaluate it through potentially corrupt situations. Therefore, the designated statements indicated that corruption would be more prone to spread in certain professions, and that the accounting professional would collude with the phenomenon by participating in fraud performance, that the Accounting Program would be responsible of providing information regarding the *modus operandi* of fraud, that the business community expects accountants to help bypass bureaucracy and tax burden and, finally, that audit and inspection would be the knowledge areas responsible for detecting corruptiolaw n

Regarding the first item – about the dissemination of corruption depending on the profession of the individual that performs it – the students recognized that the statement is not genuinely true, reporting high levels of disagreement as an answer to the statement (38.17%

and 19.62% - high level of disagreement). Thus, it can be concluded that, according to the perspective presented, corrupt practices cannot be assigned simply to the professional activity, what allows to infer that the respondents are open to understand the phenomenon through other variables.

On the next statement, however, when questioned whether the participation of the accountant in the practice of fraud would make the professional co-responsible, the answers were surprising due to the high level of disagreement (46.51% and 25.81%). Although the students demonstrated an appropriate perspective about the phenomenon (Group I), the result suggests that they associate corruption to the responsible for the initiative of the corrupt act and not to the possible co-authors. Such understanding reveals to be distorted, since co-authors are equally punishable in Brazilian law, being the duty of the judge only evaluate the level of participation of the involved in order to establish the dosimetry of the penalty that will be sentenced. An example of this is article 90 of Law no. 8666/93 (1993) that punishes the combination between bidders in order to fraud public bidding.

One of the major concerns of the research referred to the statement that assigned to the program knowledge about fraud mechanisms, justified by the fact that it is part of the daily routine of accounting professionals. The question arises from the interest that the students demonstrated in class to get to know situations that could enhance or manipulate results presented during the professional practices and, therefore, become better qualified professionals compared to the ones that do not have this knowledge.

Contrary to what was expected, the respondents agreed with the statement (31.45% and 11.83% - high level of agreement) instead of denying it. Although the motivation of the answer was not inquired, the result reveals concern, due to the confirmation of interest demonstrated by the students and the accountability of the propagation of knowledge by the college. Since the majority of the students agreed (43.28%) with the statement, it is also possible to deduce that the exercise of the profession is associated to this type of behavior, since in the last part of the statement the question is justified due to the fact that it is present in the daily routine of the professionals.

By seeking whether the students shared the perception that the entrepreneurial world expects to receive from accounting professionals services that aim to find a way around bureaucracy/tax burden, a high level of agreement (27.42% and 29.57%) was found. The result is interesting for two reasons. First, because the survey was applied to the whole program, to all the semesters, in other words, the majority of the students does not even practice any professional activity. Secondly, to those that work in the area as well as to those that are still not professionals or that practice other activities, there is a common feeling amongst them: the business community relates accounting professionals to unethical or illegal solutions. The result requires the reinforcement of the student's professional standards in order to avoid the lure of future accountants by their employers and/or others.

Regarding the assignment of audit and inspection as areas responsible for identifying corrupt situations, the respondents expressed the second best score (31.72% and 25.81%). The answers were surprising, since the discovery of fraud and its combat are not burdens of the auditor and the expert accountant, but of the leader of the entity and its administration, as determined in item 4 of the Resolution NBC TA 240 (R1) (2016), which refers to the responsibility of the auditor regarding fraud, in the context of financial statements audit. This result shifts the structures of preventive control and/or detection from the organizations to the accounting professionals, which does not correspond to the syllabus of the subjects, besides highlighting that they have not yet completely understood the fields of work of the mentioned subjects.



In **Group III** the objective was to understand how the structure of the Accounting Program could influence the perception of corruption. The statements approached themes related to control, transparency, reliability, accountability, the way that events linked to corruption are handled and anti-corruption responsibility within the federal executive scope, aiming to get to know a possible use of the theme's transversality by the academic body. Once the results were analyzed, they were considered partially satisfactory.

In general, the subject Professional Ethics is assigned as the appropriate forum to debate themes related to corruption. However, the current context requires the expansion of the field of debate because of the diversity of phenomena, actors and the variety of work fields (Zaloznaya, 2014, Angeles & Neanidis, 2015, Pillay & Kluvers, 2014, Jancsics, 2014). The answers of the students correspond to this statement, since they positioned themselves moderately about the existence of potential or concrete approaches involving corruption (26.34% and 26.08% - moderate agreement).

However, when inquired about the expansion of the theme regarding the other subjects of the program (items 12 and 13), the students changed their opinion radically, what suggests an omission of the program concerning the real importance of the theme as a whole. Participants were asked about "control" and its role in the fight against corruption and, afterwards, themes, such as transparency, reliability and accountability. Whereas in the first statement the result obtained were percentages of 29.30% and 26.08% (high disagreement), in the second, 24.19% and 23.92% (low disagreement and agreement).

These results were confirmed when the respondents were inquired about the possible comic connotation during the exposition of corrupt acts in the country (21.24% and 21.24% - disagreement). Once again the participants indicated a tendency of disagreement, revealing that the debate about the theme does exist, but lacks a broader approach in order to overcome the limits of the Professional Ethics subject. Therefore, the student body actually does realize the multi-faceted nature of corruption (Jancsics, 2014; Ashforth *et al*, 2008), but the program's need to improve the multidisciplinary handling of the theme stands out.

Finally, it is claimed that CGU would be responsible for measures of corruption confrontation in the scope of the three branches of government. The statement is justified due to the institution's continuous media exposure, although there is a diversity of Brazilian public institutions responsible for combating corruption, whose duties sometimes even overlap CGU's competency (State Prosecution, Audit Offices, Police, Control System of other branches of government, Federal Police, etc.). The respondents prominently differed from the statement presented (35.75% and 22.31% - high disagreement), revealing that the student body believes there is not only one institution and that they probably mentally separate the duties assigned to CGU from other existing entities.

The last group of statements aimed to deepen the level of knowledge of the participants about the combat of corruption in the country, in order to establish an overview of the comprehension of the participants. **Group IV** approached the responsibility for fighting corruption in stated and cities, duties of regulatory and inspection agencies (CMV, COAF and Secretaries of Treasury), competency to confront the theme in companies, possible worsening of the problem due to the denseness of the Brazilian tax legislation and whether the anti-corruption tasks of the responsible agencies are clearly defined in Brazil.

The evaluation for this group of statement was considered the least favorable amongst the groups the students were submitted to. Notwithstanding, this group assembles the item that obtained the highest percentage of disagreement (71.77% - high level of disagreement), which asserted about the State Prosecution's responsibility as the only anti-corruption institution in the scope of states and cities.

The result emphasizes, in a positive way, that the respondents realize the existence of other corruption combat means in subnational spheres. Regarding semi-public corporations, however, the participants do not recognize the existing governmental institutions as appropriate methods to fight the phenomenon, since they disagree that corrupt acts practiced do not need to be reported to government authorities (26.34%, 29.84% and 28.23% - disagreement).

Regarding the perception of the business community's common sense that assigns to the denseness of the tax legislation the responsibility for the dissemination of corruption in the country, students do not agree with this idea. The respondents displayed a low percentage of agreement (31.72%) with a tendency to low agreement (19.35%), what emphasizes that this aspect is still not properly settled amongst the participants.

Equally, the students manifested the belief that acts of corruption detected in the corporate environment do not need to be reported to accounting council or governmental agencies (26.88% and 21.51%). The result unfolds a concern due to the fact that the respondents had previously understood as corruption acts related to public authorities, although the introduction of companies caused a change in their comprehension.

At last, the surveyed group understands there is a clear definition of the duties of entities responsible for the anti-corruption policy in the country (29.84% and 26.08% - high level of agreement). The result, however, conflicts the result obtained in the last item, given the perception of clarity of the respondents regarding the duties of governmental institutions and the decision to not report the existence of corrupt acts in the entrepreneurial environment to those institutions, whose competencies were previously delimited.

Although the motivation for this current behavior was not revealed, it can be concluded that it is directly associated to the perception that the researched group has about the theme, which confirms the observations of Kis-Katos and Schulze (2013) and Graaf (2007). For the authors, the way it is perceived often depends on the country in which it thrives and the moment it occurs, in other words, if until now corruption was considered an eminently public phenomenon, unquestionably this understanding will also shift to the private sector.

## 5 Conclusions

Corruption is one of the most ancient phenomena reported by humanity. Since 360 BC, the humankind's tendency to corruption has been mentioned. Nowadays, the theme is still controversial, due to its lack of uniformity as to its comprehension, or to its foundation.

The relevance of the research can be justified by the multi-faceted character of the problem, in other words, the way it is perceived and the impact it produces in a variety of areas: social, cultural, historical, sociological, anthropological, organizational, political and economic (Jancsics, 2014, Ashforth *et al*, 2008, Angeles & Neanidis, 2015, Pillay & Kluvers, 2014).

Since it is considered a phenomenon hard to measure, the research focused on the perception of the phenomenon, similar to the studies led by Llulaku and Berxulli (2019) and Genemo (2019). Thus, the object of the study was the level of perception of the student body of the Accounting Program of UFC about the dissemination of corruption.

Considering that a survey was used to assess the results, the researchers divided the theme in four groups (I to IV) of statements related to: a) the comprehension of the phenomenon; b) accountancy profession; c) structure of the Accounting Program; and d) institutionalized anti-corruption mechanisms.

Preliminary data of the social structure of the respondents demonstrate that the program's age range can be described as young, with an average of 22.9 years old. The respondents are predominantly of colored ethnicity (63.17%), self-declared as Catholics

(68.34%) and are attending their first degree. A small number of black students (8.06%) and the finding of African and Muslim religions (0.39%).

Regarding **Group I** – comprehension of the phenomenon – the results were considered satisfactory, with percentages between 60.75% and 34.14%, demonstrating proper consciousness regarding the recognition of corruption as a criminal act itself, instead of considering the significance of the act practiced; the famous “Brazilian way” (60.75%). The lowest percentage, although still significant (34.14%), considered the phenomenon as an aspect eminently related to the public sector. Studies (Aguilera & Vadera, 2008, Argadona, 2003, Bayar, 2005, Pellegrini, 2011) point out that not only companies are prone to these offences, but also non-governmental organizations. Moreover, by analyzing the results individually according to the gender of the respondents, it was verified that women are less prone to this type of behavior when compared to male individuals ( $p$ -value  $<0.05$ ), which confirmed the studies led by Rivas (2013) and Swamy *et al* (2001).

**Group II** aimed to approach the students to their future work environment and examine how they behave before potentially corrupted situations. Consequently, the results from the answers were considered moderate, emphasizing that there is not an established position, whether positively or negatively. Thus, it can be concluded that 38.17% and 19.62% (high level of disagreement) do not associate corrupt practices simply according to the professional exercise; 46.51% and 25.81% (high level of disagreement) associate corruption with the responsible for the initiative instead of the possible co-authors; 31.45% and 11.83% (high level of agreement) assign to the program the duty to transmit knowledge about fraud mechanisms; 27.42% and 29.57% (high level of agreement) agreed that businesses expect to receive from accounting professionals services to bypass bureaucracy/tax burden and 31.72% and 25.81% (high level of agreement) assign to audit and accounting the responsibility to identify corrupt situations. The results require the empowerment of the student’s professional standards and adjustments in the program’s strategies, in order to avoid the lure of future accountants by employers and others.

**Group III** pursued to get to know how the structure of the Accounting Program could influence the perception of corruption, in order to discover a possible use of the theme’s transversality by the academic staff. For this group of statements, the students placed themselves in a restrained way, stating that the Professional Ethics subject potentially or definitely approaches corruption (26.34% and 26.08% - moderate agreement). However, when questioned about the approach of the other subjects of the program, about themes such as control (29.30% and 26.08/5 – high disagreement), transparency, reliability and accountability (24.19% and 23.92% - disagreement and low disagreement) and the way corrupt acts are exposed in Brazil (21.24% and 21.24% - moderate disagreement), a consensus was not established amongst the students, but the tendency to disagree that the program, as a whole, addresses the subject properly. Furthermore, in a positive way, the students demonstrated disbelief in the existence of only one institution in the federal executive power to fight corruption, in other words, they are able to mentally separate the role of the General Union Controllershship from the role of other organizations (35.75% and 22.31% - high disagreement).

**Group IV** sought to deepen the knowledge of the respondents about institutionalized anti-corruption mechanisms. The evaluation of this group of statements was considered the least favorable amongst the other designated groups, except for the question that did not consider the prosecution system as the only institution responsible for anti-corruption operations before states and cities (71.77%). In summary, the respondents do not see the current governmental institutions as appropriate to combat the phenomenon in anonymous societies (29.84% and 28.23% - moderate disagreement), do not perceive the normative density of tax legislation as

an element that disseminates corruption (low disagreement of 31.72% with a tendency to low agreement of 19.35%). The students expressed the lack of need to communicate acts of corruption detected in the entrepreneurial environment to accounting council or governmental instances (26.88% and 21.51%), however, emphasized that the attributions of governmental institutions involved in the fight against corruption in Brazil are clear (29.84% and 26.08% - high level of disagreement).

The results support the absence of explanatory models regarding the theme (Jancsics, 2014, Nascimento, 2012, Croix & Delavallade, 2010, Ashforth *et al.*, 2008) and that place corruption more as a social phenomenon than proved by incomplete theoretical foundation. For future researches, the purpose is to extend the subject to other programs of the College of Economy, Administration, Accounting and Actuary (FEAAC) of the Federal University of Ceará (UFC), or carry out the same research in Accounting programs of private and public universities and colleges throughout the country.

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