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Corruption and the resulting legal consequences
What is the current 'state of knowledge' that students possess as future decision-makers?

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Abstract

This article analyses if students, who can be regarded as the future decision makers in policy, economy and society, are able to recognize corrupt behavior in international business transactions concerning its legal consequences abroad and in the home country of firms. For this reason, a survey of students from all fields of study was conducted at four universities in the German speaking regions of Switzerland. They were asked to assess case studies, which described situations of national and international business activities with regard to their legality. Results show that the majority of the surveyed students had difficulties in identifying corrupt behavior and its legal consequences. On the average, they were only able to solve 2.6 out of seven cases correctly. Students of law achieved slightly better results. But with only 3.1 correctly assessed situations even they seem to have serious gaps of knowledge with regard to corruption issues. Furthermore, most of the students were not informed that corrupt practices carried out abroad can also be prosecuted criminally in Switzerland. Overall, the status of knowledge of students regarding corruption and its consequences is limited. Therefore, there seems to be a significant need for action in raising the awareness of the future decision makers.

1. Introduction

Due to the liberalization of international markets, companies increasingly face vastly differing general conditions, attitudes and business manners. This also involves exposure to topics like corruption, which can be handled differently with regard to the respective culture. Up until a few years ago, the fight against bribery and corruption was restricted to domestic incidents in many countries worldwide. Bribery and corruption abroad were either ignored or considered a necessary evil if companies wished to conduct business in certain countries. Even in many OECD countries corruption payments abroad were considered as "useful expenditures" and therefore eligible for tax deduction.

Studies indicate that corruption is wide-spread in international business affairs. According to estimations, worldwide bribery payments to the amount of approximately 1 trillion dollars are paid annually (Rose-Ackerman 2004). This figure shows that corruption can have huge, negative impact on the national economy. Because of this and due to increasing public pressure, collective international efforts aimed at the standardisation and enforcement of regulations need to be globaly implemented and sustained in the fight against corruption. Over the past decade, worldwide member states of the OECD have strengthened their anti-corruption efforts, by redefining and reinforcing the criminal laws on corruption as well as increasing enforcement. According to the new anti-corruption laws, bribery of foreign public officials is regarded as criminal offence and not only individuals, but also companies can be prosecuted for corruption. Whoever bribes a foreign public official commits a criminal offence not only abroad, but can be liable to prosecution at home, too. Hence, companies operating abroad need to consider compliance issues in respect of both domestic and foreign laws. Furthermore, what may be legally permissible can bring a company into disrepute because it may be viewed as unethical as far as public opinion is concerned. Therefore, international business activities lead to specific challenges for companies operating abroad, since customs, the legal situation and consequences of corruption are handled differently in the respective countries.

Today's students are the future decision makers in the areas of politics, economy and society. Hence, they will play an important role in recognizing corrupt practices and in the prevention of corruption. For this reason, it is the aim of this study to investigate the state of knowledge students have with regard to corruption and bribery. One of the main questions is if students are capable of assessing situations of national or international business operations correctly with regard to their legal consequences. Based on the results, recommendations for politics, companies and universities can be deduced and used in strategic policy decision making. In order to answer these questions a survey of students was conducted in June and

July 2010 with the support of four universities located in the German speaking part of Switzerland.

This article is organized as follows. Chapter two focuses on the impact of and the reasons for corruption and the current process in prevention of illegal practices. Section three describes the methodology used in the study and chapter four presents an overview of results obtained in the survey. The last part of the paper gives a summary of the main messages of the analysis.

2. Factors influencing corruption and the fight against it

During the last years, numerous studies deal with topics concerning the problems associated with corruption from different perspectives. One strand of literature investigates the impact of corruption on the national economy (e.g. Rose-Ackerman 2004). But especially within the last years the focus changed increasingly to the microeconomic level and the difficulties companies are facing with regard to corruption issues. Studies, for example, concentrate on the characteristics of firms that influence their exposure to corrupt practices and what impact this has on their business performance (e.g. Collins et al. 2009; Svensson 2003). Up to the present time, only few have researched the question, which courses of action help companies to prevent corrupt practices and how effective these instruments are (e.g. Gordon & Miyake 2001; McKinney & Moore 2008; Rousso Steves 2006). In addition it is not currently known the actual state of knowledge students, who can be seen as the future decision makers in the areas of politics, economy and science, bring with them into their later professional functions. This question is the basis of this study.

Types of corruption

During the last few years, corruption has been regarded as a major problem of international business operations. Generally, corruption can be defined as the "misuse of power by someone to whom it has been entrusted, for their own private gain" (Transparency International 2008). This means that a perpetrator exerts his influence in a way that unfairly influences a business transaction.

Typically, four types of corruption can be distinguished: Bribery, illegal gratuities, economic extortion and conflicts of interest. The act of bribery is defined as the concealed and illegal giving or receiving of an article of value, which can comprise money or other advantages, in order to influence a decision (Transparency International 2008). Two forms of bribery are typically distinguished: On the one hand, there is the possibility of active bribery, which means that the bribe is offered. On the other hand, passive bribery is committed, which

refers to the act of receiving and accepting an illegal, promise or innuendo of personal advantage. Bribery is known as type of corruption which occurs most frequently. Illegal gratuities differ from the act of bribery in that an article of value is offered after a decision has been taken. This is like ratification of the course of action taken by the person or party who is responsible for the decision. In the case of extortion an article of value is claimed in order to come to a decision which is to the advantage of the person who is blackmailed. If the extorted person refuses to give the demanded article of value or illegal payment he or she has to face the potential consequences. Conflicts of interests occur if an employee conceals a personal advantage gained as a result of their business decisions or actions, thus potentially having a detrimental influence on the employer and or company. For example, this would be the case if an order was placed to a relative or a friend without giving the chance to an external person or institution, who or which could be more competitive (ACFE 2008; UNIDO & UNODC 2007, Wells und Kopetzky 2006; Gordon & Miyake 2001).

Impacts of corruption on the national economy

Since the 1970ies, the scientific discourse has dealt increasingly with the topic of corruption. For example, Gregory Neugebauer (1978) was among the first who tried to do develop an economic theory regarding the research field of corruption in the German speaking countries. Furthermore, Rose-Ackerman (1975, 1978) focused on the topics of corruption and the economy in her work. During the 1990ies, the scientific discussion regarding the reasons for and the consequences of corruption as well as the possibilities of its prevention intensified. Different surveys show that corruption can cause huge damage to the national economy. E.g., the World Bank Institute (WBI) estimates that annually one trillion dollars are paid for bribery (Rose-Ackerman, 2004). Additionally, corruption influences the investment climate and the economic growth of countries negatively (e.g. Mauro 1995, Mo 2001, Tanzi & Davoodi 2000). Also Gupta et al. (1998) show that corruption leads to higher income disparities and increases poverty. Further studies find out that corruption is a barrier to foreign direct investments (Habib und Zurawicki 2002; Smarzynska und Wei 2002; Bitzenis & Nito 2005).

International efforts to fighting corruption

The fact that corruption can create significant detrimental effects and ineffective allocation of limited resources has led to increased national and international efforts in the collaborative prevention of illegal practices, particularly in the recent past. For example, in 1997 the "OECD convention on combating bribery of foreign public officials in international business transactions" was signed. Furthermore, in 1999, the "European Union's Criminal Law

Convention on the fight against corruption" was enacted in Strasbourg. Additionally, the "UN Convention against corruption" was subscribed to by more than 100 countries including Switzerland in December 2003 and came into force in 2005. Following this trend, policy development was also initiated in Switzerland, criminal law was expanded and tightened within 2000 and 2006. According to the new legal situation, both, ordinary persons and companies would be open to criminal prosecution, if they partake in corrupt practices. Particularly firms may sustain huge damages if they are prohibited from public benefits and projects or if they face a loss of reputation (SECO 2008).

Causes of corruption

It can be asserted that, at the level of national economies, the economic development of a country is correlated with the extent of corruption exerted. Further indicators influencing the dimension of corruption are the lack of structures fostering competition, the organisation of the political system, the colonial history, the payment of public officials as well as further cultural factors (Treisman 2000).

With respect to firms, several variables can have impact on the extent to which companies are prone to corrupt practices. One example is the company size. Different studies show that small companies face higher risks of corruption in comparison to bigger ones (Kouznetsov & Dass 2010; ACFE 2008; Bennedsen et al. 2009). The results of Svensson (2003) contradict this statement. In addition to that, PwC (2009) even identified that the number of employees shows a positive correlation to the probability that members of staff follow corrupt methods.

Forty six per cent of the surveyed companies with 1'000 employees or more were have experienced at least one case of corruption during the last 12 months compared with only 15 per cent of the firms with up to 200 employees. According to this result, it is more likely that there is at least one staff member who acts in a corrupt manner in large firms. Likewise, the study of PwC concludes that big firms offer more opportunities for concealing corrupt behaviour.

Moreover, on the basis of Ugandan firms, Svensson (2003) finds out that companies with numerous contacts to the public sector and which depend on public services are more likely to encounter corrupt officials and to paying bribes. In association with this, the possibility of influencing decision makers with the help of networks plays a significant role with regard to the topic of corrupt behaviour of firm representatives. Moreover, Collins et al. (2009) state

that existing social connections between managers and politicians or officials increase the probability of being involved in corruption.

Specific industries like construction, engineering, energy and mining are especially prone to corruption and bribery (PwC 2009). In addition to the firm specific factors, corruption emerges with higher likelihood in specific business areas and transactions. Overall, this concerns mainly activities which are characterised by frequent contacts to foreign public institutions. Examples are areas like customs duty, public assignments, procurement or sales as well as registration, accreditation and licensure (Kouznetsov & Dass 2010; PwC 2008).

Generally, corruption is prevalent and the probability is high that employees of international operating companies are confronted with illegal behaviour during their normal business transactions. Therefore, it is of increasing relevance that representatives of firms recognize that certain behaviour or practice is at odds with international law and will have legal consequences. Since students can be regarded as the future decision makers in politics, economy or society they should be adequately informed at an early stage. At an international level, different activities are being currently initiated in this field (OECD 2010; PREM 2010). In this context, one of the major questions of this study is, to what extent students already are capable of recognizing and assessing corrupt practices.

3. Method

In order to answer this question an online survey of students was conducted in the German speaking areas of Switzerland during June and July 2010. Out of 29 universities, which were asked to support the study, four agreed to forward the questionnaire to their students. At this time approximately 45'000 students were registered at these universities. 1'511 datasets could be integrated into the analysis.

Seven case studies form the core elements of the study. Three of these describe illegal situations of national, and four of international business transactions. On the basis of these cases the respondents should assess if the presented actions could be prosecuted criminally according to the existing laws. For example, in one of the illustrated scenarios which were evaluated by the students a fictional Swiss company pays a high fee for consultancy to a foreign official. In return, the foreign officer supports the company with the acquisition of a public assignment which seems to promise high gains.

The survey was answered by 884 male and 627 female students. The following table 1 shows the disposition of the respondents with regard to their fields of study. 13.1 per cent were studying humanities. 5.4 per cent were inscribed in jurisprudence, 20.3 per cent in economic and social sciences, 35.1 per cent in natural sciences and 19.2 per cent in engineering. The rest of students, which is 6.4 per cent, are registered in other fields like, for example, teaching. This picture is similar to the effective distribution of the students with regard to the respective fields of study.

Table 1: Distribution of the respondents according to fields of study

Fields of study	Number of students	Per cent
Humanities	198	13.1
Jurisprudence	81	5.4
Economic and social sciences	306	20.3
Natural sciences	530	35.1
Engineering	290	19.2
Others	96	6.4
Missing values	10	0.7
Total	1511	100.0

Source: Survey state of knowledge of students, 2010.

4. Results

The question, if corruption was a major problem for society, was evaluated by 98 per cent of the surveyed students. This shows that only two per cent don't have an opinion concerning this issue. Overall, 92 per cent of the respondents regard corruption as grave communal social problem. Six per cent see corruption as not problematic (see table 2).

Table 2: Evaluation of corruption as a major problem or not

Is corruption a problem for society?	Number of respondents	Per cent
Yes	986	65.3
Rather yes	402	26.6
Rather no	77	5.1
No	11	0.7
No opinion	35	2.3
Total	1511	100.0

Source: Survey state of knowledge of students, 2010.

Furthermore, the students were asked to remember cases of corruption which occurred recently and to list the companies which they think were involved in corrupt practices. 48 per cent named companies which they believed to have been engaged in corrupt methods.[1] The following table 3 gives an overview of the named companies and the respective frequencies. It can be seen that students relate diverse companies to corruption. Especially, examples like the UBS, Siemens, FIFA/UEFA and BP appear to be uppermost in their minds. The results indicate that students perceive the problems associated with corruption.

Table 3: Companies which were believed to be involved in corruption (multiple answers possible)

Companies	Numbers of mentions
UBS	228
Siemens	202
FIFA, UEFA	101
BP	99
ABB	67
Nestlé	66
Daimler	49
Credit Suisse	48
Novartis	38
Enron	34
Volkswagen	31
Shell	25
Gasprom	21
Parmalat	21
Others	600
Total	1630

Source: Survey state of knowledge of students, 2010.

The major goal of this study is not to find out if students regard corruption as challenge but if they are able to recognize corrupt practices and its legal consequences correctly. For this, the surveyed students were asked to assess the seven fictional case studies concerning national and international business activities. Generally, the results indicate that students seem to have big gaps of knowledge regarding the judicial relevance of being involved in corrupt methods. On average, students were only able to answer 2.6 out of seven cases

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[1] This doesn't mean that the companies actually were involved in corruption. The question was aimed at trying to find out which firms students remembered and related to corruption.

correctly. This means that more than four of the seven cases were in general incorrectly estimated. Approximately seven per cent of the students are not able to solve at least one of the cases and 73 per cent assess only up to three cases correctly. Simply 6.8 per cent of the surveyed students can answer accurately five and more cases (see table 4).

Table 4: Amount of correctly assessed cases

Number of correctly assessed cases	Number of respondents	Per cent	Cumulated per cent
0	104	6.9	6.9
1	207	13.7	20.6
2	358	23.7	44.3
3	433	28.7	72.9
4	307	20.3	93.2
5	84	5.6	98.8
6	17	1.1	99.9
7	1	0.1	100.0
Total	1511	100.0	

Source: Survey state of knowledge of students, 2010.

Results further indicate that a lot of students have difficulties in recognizing how the legal consequences of corrupt behaviour carried out in foreign countries are dealt with in Switzerland (see table 5). In four out of the seven cases the respondents had to evaluate if an illegal business transaction which is conducted abroad also could be criminally prosecuted in Switzerland. As the results show, students are more capable of identifying the legal consequences in foreign countries. On the contrary, the majority of the students didn't know about the possibility of criminal prosecution in Switzerland, if corrupt methods are applied abroad. Only 17 per cent of all respondents were able to recognize the consequences for international companies in Switzerland correctly for more than two cases. In contrast to this, 50 per cent of the students could solve more than two examples with regard to the legal consequences abroad.

Table 5: Correctly assessed cases with regard to their legal consequences in Switzerland and abroad

Number of correctly solved cases	regarding the legal consequences in Switzerland			regarding the legal consequences abroad		
	Number of respondents	Per cent	Cumulated per cent	Number of respondents	Per cent	Cumulated per cent
0	149	9.9	9.9	92	6.1	6.1
1	354	23.4	33.3	229	15.2	21.2
2	751	49.7	83.0	435	28.8	50.0
3	184	12.2	95.2	397	26.3	76.3
4	73	4.8	100.0	358	23.7	100.0
Total	1511	100.0		1511	100.0	

Source: Survey state of knowledge of students, 2010.

Generally it seems that the majority of the surveyed students have serious gaps of knowledge with regard to identifying and evaluating corrupt behaviour and its consequences. Another question in this context is, if the state of knowledge differs between students working within different fields of study. It could be expected that especially students of law as well as of Economic- and Social Sciences should be more capable of assessing the cases correctly. Through dealing with judicial issues, law students might be expected to be well aware of potential consequences as this area belongs to their core task activities. The latter group are included in this assumption because they examine and evaluate economically and socially relevant topics and therefore should be familiar with the problem of corruption. At a first glance, analysing the cross tabulation (see table 6), this gives only scarce hints of differences with regard to the knowledge base. Only students of the jurisprudence appear to be slightly better informed.

Table 6: Number of correctly assessed cases by fields of study

Number of correctly assessed cases	No of students / Share of students in percent	Humanities	Jurisprudence	Economic and Social Sciences	Natural Sciences	IEngineering	Others	Total
Fields of study								
0	No of students	15	3	18	40	23	5	104
	% of field of study	7.6%	3.7%	5.9%	7.5%	7.9%	5.2%	6.9%
1	No of students	21	6	46	69	45	19	206
	% of field of study	10.6%	7.4%	15.0%	13.0%	15.5%	19.8%	13.7%
2	No of students	54	17	77	124	61	22	355
	% of field of study	27.3%	21.0%	25.2%	23.4%	21.0%	22.9%	23.7%
3	No of students	54	22	78	158	94	26	432
	% of field of study	27.3%	27.2%	25.5%	29.8%	32.4%	27.1%	28.8%
4	No of students	41	19	67	107	50	19	303
	% of field of study	20.7%	23.5%	21.9%	20.2%	17.2%	19.8%	20.2%
5	No of students	11	11	17	25	15	4	83
	% of field of study	5.6%	13.6%	5.6%	4.7%	5.2%	4.2%	5.5%
6	No of students	2	2	3	7	2	1	17
	% of field of study	1.0%	2.5%	1.0%	1.3%	0.7%	1.0%	1.1%
7	No of students	0	1	0	0	0	0	1
	% of field of study	0.0%	1.2%	0.0%	0.0%	0.0%	0.0%	0.1%
	No of students	198	81	306	530	290	96	1501
	% of field of study	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Source: Survey state of knowledge of students, 2010.

This result is confirmed by variance analysis. The null hypothesis, which says that there are no differences in the amount of correctly assessed cases between the groups, can be rejected with a probability of error of less than 5 per cent (see table 7). Both, the LSD- and Bonferroni-test [2] shows that only between jurisprudence and the other fields of study exists a difference with regard to the correct estimations of the surveyed students. This means that students of law generally are better capable of answering the cases in this study. But still,

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[2] After having conducted variance analysis, the LSD- and Bonferroni-test control for differences between groups. The LSD-test is known as liberal test procedure, which means that it gives hints for many significant differences between groups. On the contrary, the Bonferroni-test has to be regarded as very conservative.

also the number of correctly solved examples by students of law is rather low with on the average 3.1 out of seven identified cases.

Table 7: Variance analysis of the number of correctly assessed cases by fields of study

	Dependent variable: Number of correctly assessed cases				
	Sum of squares	Degree of freedom	Mean square	F value	Level of significance
Field of study	26.32	5.00	5.26	2.93	0.01
Unexplained variance	2687.47	1495.00	1.80		
Total variance	2713.79	1500.00			

Source: Survey state of knowledge of students, 2010.

Also the type of further education degree aimed at could have impact on the capability of students to assess situations regarding international business transactions correctly. For example, schools or universities offering education which are closely related to practical experience such as in the case of the bachelor degree could have positive influence on the state of knowledge of students regarding corruption issues. But empirically there is no evidence for this. Variance analysis shows that the rejection of the null hypothesis is not possible (see table 8).

Table 8: Variance analysis of the number of correctly assessed cases by study degree

	Dependent variable: Number of correctly assessed cases				
	Sum of squares	Degree of freedom	Mean square	F value	Level of significance
Final degree	14.14	8	1.77	0.98	0.45
Unexplained variance	2622.91	1451	1.81		
Total variance	2637.05	1459			

Source: Survey state of knowledge of students, 2010.

Interestingly, the same is valid for the number of years with professional experience additionally to the studies. Variance analysis shows again that the professional experience of students seems to have no impact on the dependent variable, the number of correctly solved cases with regard to international business activities (see table 9).[3]

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[3] The variable „professional experience" is divided into the following categories: No experience, experience up to one year, from one to two years, from two to three years and more than three years. It provides no information regarding the quality of the professional experience.

Table 9: Variance analysis of the number of correctly assessed cases by number of years with professional experience

Dependent variable: Number of correctly assessed cases				
	Sum of squares	Degree of freedom	Mean square	F value	Level of significance
Professional experience	10.27	4	2.57	1.43	0.22
Unexplained variance	2644.05	1477	1.79		
Total variance	2654.31	1481			

Source: Survey state of knowledge of students, 2010.

However, the analysis shows a significant difference between male and female students with regard to their responses. A t-test illustrates that the null hypothesis, which says that there is no difference between women and men, can be rejected with an error margin of less than one percent (see table 10).

Table 10: Test regarding the consistency of responses by men in comparison to women

Testing variable: Number of correctly assessed cases				
t-value	Degree of freedom	Level of significance	Mean difference	Standard error difference
6.05	1509	0.000	0.42	0.07

Source: Survey state of knowledge of students, 2010.

Overall, the difference of the behaviour in responses between men and women is low and therefore has almost no practical relevance. On average, men were able to solve 2.8 out of seven cases correctly, whereas the mean value of 2.4 accurately evaluated cases by women was only a little lower.

5. Summary and conclusions

Compliance issues have become an important topic for companies, which is increasingly apparent when looking at some of the current cases of corruption. In this context, one measure for companies is the training of their employees, namely how they should behave correctly according to the updated legal situation. Therefore, it is the aim of this study to investigate, what current level of knowledge with regard to corruption in business transactions the future managers and decision makers bring with them into business life. For this reason, Swiss students of different study courses were asked to evaluate seven cases typically for business transactions in the national and international context. They had to identify if the situations contained corrupt behavior or if they went along with the current legal framework.

On the one hand, results indicate that students have recognized the problems associated with corruption for society. Additionally, they could even name some of the recent cases of corruption from memory which indicates that they have a certain level of information pertaining to this area. This leads to the assumption that the involvement of companies in corrupt methods can have impact on their attractiveness as potential employers. In this context further research would be necessary.

On the other hand, students seem to have serious gaps of knowledge regarding the evaluation of corrupt behaviour and the related legal consequences. On average, the students surveyed in this study were only capable of solving 2.6 out of the seven cases. As expected, students of law are slightly better than students of other study courses in analysing accurately the situational constraints and consequences. But also students of law seem to have big gaps of knowledge. The prospective jurists were not able to assess at least half of the fictive situations correctly. The majority recognizes that corrupt practices carried out abroad can be prosecuted criminally in the foreign country. But most of the respondents are not aware that the same illegal behaviour abroad can have legal consequences in Switzerland, their home country, too.

According to the results it is evident that there is the need to raise the awareness of students as future decision makers with regard to corruption. Big companies increasingly recognize the vital importance of compliance issues and instruments and start initiating their implementation. For example, they offer training schemes for employees and management, as well as specific guidelines and compliance-hotlines. Naturally, companies that are amongst the first to implement these protocols and which set sustainable quality procedures face higher costs. This is a particular challenge for small and medium sized companies. One

option in order to release companies in this respect would be to integrate compliance issues into the curricula of universities and other educational institutions. Co-operation between universities and enterprises, which are pioneers in this area, could support and simplify practical implementation. Further questions for future research concern the investigation of the state of knowledge of employees. Especially in order to giving support to small and medium sized companies concerning their international transactions the development of further education and compliance instruments adapted to their needs appears to be necessary (PRME 2010).

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