

# Organizational culture, power distance and corruption: The mediating role of religiosity

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## ABSTRACT

We examine how organizational culture and power distance influence religiosity and, in turn, how these variables affect corruption. We gathered data from Indonesian public servants and analyzed the relationships using PLS-SEM. The findings suggest a significant inverse relationship between religiosity and corruption, reinforcing ethical paradigms that position religious adherence as a key deterrent to corrupt behavior. Notably, religiosity acts as a critical mediator, negatively channeling the effects of organizational culture on corruption. However, this mediating effect does not extend to the power distance-corruption nexus, suggesting that the hierarchical structure may not inherently bear upon moral conduct. Interestingly, while organizational culture positively shapes religiosity, power distance does not exhibit a similar influence, highlighting the complex roles these organizational variables play in shaping ethical behavior. Theoretically, the findings challenge assumptions about the direct ethical impact of hierarchical structures, adding depth to existing frameworks on power distance and moral conduct. For policymakers and organizational leaders, the findings underline the importance of fostering a culture that promotes religiosity as a deterrent to corruption.

## ABSTRAK

Kami meneliti bagaimana budaya organisasi dan kesenjangan kekuasaan mempengaruhi religiositas dan, pada akhirnya, bagaimana variabel-variabel ini memengaruhi korupsi. Kami mengumpulkan data dari pegawai negeri di Indonesia dan menganalisis hubungan-hubungan tersebut menggunakan PLS-SEM. Temuan menunjukkan adanya hubungan terbalik yang signifikan antara religiositas dan korupsi, memperkuat paradigma etis yang memposisikan kepatuhan religius sebagai penghalang utama terhadap perilaku korup. Secara khusus, religiositas berperan sebagai mediator penting yang menyalurkan efek budaya organisasi terhadap korupsi secara negatif. Namun, efek mediasi ini tidak berlaku pada hubungan antara kesenjangan kekuasaan dan korupsi, yang menunjukkan bahwa struktur hierarkis mungkin tidak secara inheren memengaruhi perilaku moral. Menariknya, meskipun budaya organisasi secara positif membentuk religiositas, kesenjangan kekuasaan tidak menunjukkan pengaruh serupa. Secara teoretis, temuan ini bertentangan dengan asumsi sebelumnya tentang the direct ethical impact of hierarchical structures, sekaligus menambah kedalaman pada kerangka konseptual mengenai power distance dan perilaku moral. Bagi pembuat kebijakan dan pemimpin organisasi, temuan ini menegaskan pentingnya membangun budaya yang mendorong religiositas sebagai pencegah korupsi.

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## 1. INTRODUCTION

In reviewing prior literature, the conceptualizations of corruption have frequently been limited by their narrow disciplinary confines. Early studies (Torsello & Venard, 2016; Heath et al., 2018; Wickberg, 2021), predominantly from legal and political science perspectives, framed corruption as a violation of public trust or legal norms, focusing mainly on bribery and embezzlement as concrete manifestations of unethical behavior. Such conceptualizations, while useful in delineating legal violations, fail to grasp the complex social, cultural, and psychological underpinnings that allow corruption to thrive. For instance, scholars in economics and rational choice theory have traditionally interpreted corruption through the lens of cost-benefit analysis (Bosio et al., 2023; Friis, 2020). Mugellini et al. (2021) find that actors engage in corrupt behavior when the perceived rewards outweigh the risks. Conceptually, they overlook the social norms, cultural expectations, and informal power dynamics or power distance that influence corrupt behaviour in organizations and societies (Castro et al., 2020).

Power distance—the degree to which hierarchical structures are accepted and institutionalized (Hegtvedt et al., 2022; Adamovic, 2022) – has been primarily viewed as a static variable, with high-power distance cultures more prone to corruption due to the concentration of authority. To our knowledge, this approach neglects the dynamic interplay between power distance and other organizational factors, particularly religiosity in promoting ethical restraint among leaders and subordinates alike. Moreover, the role of organizational culture has often been trivialized in corruption studies, reduced to a background variable rather than a central determinant of ethical or unethical behaviour (Bagga et al., 2023; Cantarero et al., 2021). While scholars have acknowledged that organizational culture plays a role in shaping behaviour (Kuenzi et al., 2020; Bagga et al., 2023), they have typically confined their analyses to surface-level factors such as compliance with rules or adherence to formal ethical guidelines. According to Asatiani et al. (2021), organizational culture is far more complex, encompassing shared values, beliefs, and norms that subtly influence behavior. In organizations where an ethical culture is ingrained, corrupt behavior is not merely discouraged by the threat of punishment but

stigmatized as a violation of the collective moral framework.

Furthermore, another glaring limitation of prior studies lies in their failure to account for the role of religiosity as a moderating factor in organizational ethics and power dynamics. Much of the existing research has relegated religiosity to the realm of personal belief systems, primarily focusing on how individual moral decision-making is influenced by religious values (Astrachan et al., 2020; Chan et al., 2022). This narrow focus overlooks the potential for religiosity to shape collective behaviour (Chan and Ananthram, 2019), especially within organizational settings where power structures and hierarchical dynamics play a significant role in determining ethical outcomes (De Clercq et al., 2021; Liu et al., 2020). As a result, previous studies have failed to explore how religiosity can function as a broader institutional force, influencing the ethical climate of organizations and the behavior of individuals within those systems. This gap in the literature is particularly evident in high-power distance cultures, where authority is rarely questioned, and hierarchical structures are deeply entrenched (Liu et al., 2020). In such environments, individuals may be less likely to challenge unethical practices, as deference to authority is culturally ingrained. Yet, religiosity, with its inherent emphasis on moral principles and ethical accountability, could serve as a countervailing force against these hierarchical norms. Religiosity captures the interactional dynamics that shape ethical behavior within specific cultural and structural contexts, thereby offering a more comprehensive understanding of how corruption unfolds. While some studies have suggested that religiosity promotes individual integrity and ethical behaviour (Kashif et al., 2017; Herzog et al., 2020), few have examined how these values manifest within power-distant organizations where the very structures of authority might conflict with the moral teachings of various religious traditions (Haron et al., 2020). By ignoring this dimension, prior research has missed an opportunity to understand how religiosity might either reinforce the status quo or challenge the power dynamics that enable corruption.

Therefore, our study addresses the above significant theoretical and empirical gaps by expanding the conceptualization of corruption beyond its traditional framing within legal and

economic paradigms, which often prioritize regulatory deterrents and individual cost-benefit analyses while neglecting cultural, social, and psychological dimensions. By positioning organizational culture and power distance as critical determinants of religiosity, we offer a novel perspective on how these variables collectively influence corruption. While power distance is traditionally regarded as a static characteristic that fosters corruption through concentrated authority and limited accountability, our analysis challenges this reductionist view. Instead, we argue that the interaction between power distance and organizational culture is far more dynamic, with religiosity serving as a pivotal mediating variable. This shift in focus from individualistic and static interpretations to systemic and integrative frameworks allows us to address long-standing gaps in corruption research. Furthermore, our findings elevate the discourse by situating religiosity as an institutional force capable of counterbalancing the moral ambiguities of hierarchical structures. This reconceptualization enriches the field by demonstrating how deeply ingrained cultural and ethical values interact with organizational design to shape ethical climates, creating an innovative framework that bridges organizational behavior and institutional ethics.

Empirically, this study addresses a critical deficiency in prior research, which has frequently underestimated the complexity of power dynamics and their ethical ramifications within organizations. While prior studies as previously discussed have acknowledged the role of organizational culture, they often reduce it to surface-level factors such as rule compliance or adherence to ethical guidelines, disregarding the deeper, value-laden elements that permeate collective behavior. If emphasizing the intricate ways in which shared norms and beliefs within organizational cultures influence religiosity, we suggest the transformative potential of ethical environments in shaping behavior. Similarly, existing research has often relegated religiosity to the domain of personal morality, overlooking its broader institutional impact on curbing unethical practices in highly stratified power structures. In contexts characterized by entrenched hierarchies, such as high-power distance cultures, religiosity can serve as a countervailing force that fosters ethical accountability despite systemic barriers to

questioning authority. By integrating these dimensions, our study provides a more holistic understanding of corruption, shedding light on the nuanced interplay between structural and moral considerations. This comprehensive approach has significant implications for organizational reform, emphasizing the importance of cultivating ethical cultures that transcend regulatory compliance by embedding moral principles within the organizational fabric. Consequently, our findings offer a transformative lens through which to examine and mitigate corruption, advancing both theoretical and practical insights into the mechanisms of ethical conduct in organizational contexts.

## 2. THEORETICAL FRAMEWORK AND HYPOTHESES

### Corruption Defined

Corruption, in its broadest sense, can be defined as the abuse of entrusted power for private gain. In political science, corruption is often framed as a violation of the public trust, where the misuse of political authority undermines governance structures, contributing to inefficiency and social injustice (Bardhan, 2017; Bahoo et al., 2020). Legal definitions, on the other hand, emphasize the contravention of established legal norms and the breach of formal rules, focusing on tangible actions such as bribery, embezzlement, and fraud (Ekwueme, 2021). Yet, this reveals that corruption transcends such objective frameworks, often residing in the grey areas of social norms, cultural expectations, and informal power dynamics. Sociologists argue that what constitutes corruption in one context may be viewed as a legitimate or even expected practice in another, challenging the assumption that corruption is universally harmful or ethically indefensible (De Vita and Voza, 2024). Economists, particularly those from the rational choice perspective, view corruption through the lens of cost-benefit analysis, where individuals or institutions engage in corrupt activities based on a calculation of risks and rewards (Bosio et al., 2023).

In contrast, psychological studies emphasize the role of cognitive biases, moral disengagement, and social conditioning, shedding light on how corrupt behaviors are rationalized by individuals within specific cultural or organizational settings (Newman et al., 2020). Mechanisms like euphemistic labeling (“creative accounting” instead

of fraud) or minimizing the harm caused to others allow individuals to engage in corruption without self-reproach or guilt. Additionally, group dynamics create a shared ethos where corruption is rationalized as a collective necessity, often justified by loyalty to the organization or fear of reprisal for dissent. Such factors work in tandem, with cognitive biases shaping individual justifications, moral disengagement enabling the suspension of ethical standards, and social conditioning institutionalizing corruption within the broader organizational or cultural context. Together, they create a self-reinforcing cycle, where corruption becomes both an individual and systemic phenomenon, resistant to change without addressing these interdependent psychological and social mechanisms.

Ethical theories, especially those rooted in deontological and virtue ethics, provide a moral framework for understanding corruption, emphasizing that it represents not just a legal violation but a profound breach of moral integrity and societal ethics (Taggart and Zenor, 2022; Scalzo et al., 2023). This disciplinary tension highlights the need for a more nuanced understanding of corruption that goes beyond legal or political boundaries, embracing its multifaceted nature as a social, cultural, and institutional phenomenon.

### **Corruption Prevention-Concerned**

Corruption prevention strategies, while extensively researched, frequently fall short due to their overemphasis on regulatory frameworks and formal legal mechanisms, neglecting the socio-cultural and psychological underpinnings of corrupt behavior. For example, legal scholars and governance experts have long championed anti-corruption measures such as stringent laws, oversight bodies, and transparency initiatives (Olujobi, 2023; Onyango, 2021). They grounded in the belief that rational actors will avoid corrupt practices if the costs—both legal and reputational—are high enough. However, these approaches, rooted in deterrence theory, fail to account for the socio-cultural environments in which corruption thrives (see, Bahoo et al., 2020; Bardhan, 2017). Studies in anthropology and sociology emphasize that corruption is often embedded in the informal networks of trust and reciprocity that govern many societies (Onyango, 2020; Jancsics, 2024). For instance, what appears as corruption from a legalistic lens may be viewed as a moral obligation in

cultures where gift-giving or favor exchange sustains social cohesion (Castro et al., 2020; Aven & Iorio, 2023). Therefore, purely legalistic approaches, while necessary, are insufficient for long-term corruption prevention as they often fail to dismantle the cultural and social structures that enable and perpetuate these practices.

Moreover, corruption prevention models from the economic and managerial sciences, such as principal-agent theory and market-based incentives, have faced significant critique for their reductionist perspectives (Tacconi and Williams, 2020; Lin and Xie, 2023). Economic models often treat corruption as a problem of misaligned incentives between agents (e.g., public officials) and principals (e.g., citizens), recommending solutions like performance-based pay or increased monitoring (Gauthier et al., 2021; Friis, 2020; Silal et al., 2023). However, these models inadequately address the intrinsic ethical values and social norms that influence behavior. Psychological studies on moral reasoning and social learning theory show that individuals do not merely respond to external incentives; they are shaped by organizational cultures and broader societal values (Morris et al., 2015; Schein, 2020). Ethical leadership, transparency, and accountability can only be effective if accompanied by a moral ethos within the institution that fosters integrity beyond compliance with rules. In this sense, prior studies that fail to integrate these insights into their corruption prevention frameworks are critiqued for offering superficial remedies to deep-rooted ethical issues (Castro et al., 2020). It suggests that the narrow focus on economic and regulatory incentives limits the effectiveness of corruption prevention efforts, which need to encompass organizational culture, moral education, and the promotion of intrinsic ethical values. Thus, interdisciplinary approaches that merge cultural and psychological frameworks is expected to offer a more robust and sustainable solution to corruption prevention (Castro et al., 2020; Aven and Iorio, 2023; Tu et al., 2023).

In this sense, the current study aims to provide a distinct perspective on corruption prevention by emphasizing the role of religiosity as an intervening variable in the relationship between organizational culture, power distance, and corruption. This approach moves beyond traditional strategies focused on regulation and economic incentives, offering a fresh understanding of how moral and ethical



frameworks, particularly those derived from religious values, influence behavior within organizations.

### **Religiosity**

Religiosity, in this study, is not merely a personal belief system but a collective moral compass. Religiosity is a multidimensional construct that encompasses cognitive, affective, and behavioral components, influencing not only personal morality but also broader social and institutional dynamics (Herzog et al., 2020). In defining religiosity, prior studies have often leaned heavily on its ritualistic and doctrinal aspects, focusing on the frequency of religious practices or adherence to specific theological beliefs (Stanford and Whitehouse, 2021). However, such an approach fails to capture the more profound ethical and moral imperatives that religiosity can embed within both individual and collective consciousness. In sociological and psychological frameworks, religiosity is increasingly viewed as a source of moral guidance, shaping individuals' values, decision-making processes, and behavioral norms (Stolz, 2009).

Scholars in psychology, for instance, emphasize religiosity's role in fostering intrinsic motivation for ethical behavior, rooted in a sense of divine accountability or moral absolutism (Chan et al., 2022). Yet, critical studies reveal that religiosity's influence is not universally positive; in certain contexts, rigid religious norms can reinforce exclusionary practices or justify unethical behavior under the guise of divine sanction, complicating the simplistic narrative that religiosity always aligns with anti-corruption or moral probity (Frenkel and Wasserman, 2023). We think, religiosity in collectivist cultures, for example, may foster a communal ethic that discourages individual corruption, while in more hierarchical, power-distant societies, it could reinforce the very structures that enable corruption by promoting deference to authority. While it may instill moral principles, its interplay with cultural norms emphasizing deference to authority can inadvertently reinforce the very structures that facilitate corruption. In such settings, religiosity may align with hierarchical values, promoting obedience and loyalty to superiors even in the face of unethical practices. Thus, any analysis of religiosity must move beyond a binary understanding of it as either a force for good or a tool for manipulation, instead recognizing its multifaceted and context-dependent nature.

### **Organizational culture**

Organizational culture represents a complex and multifaceted system of shared values, beliefs, and practices that govern how individuals within an organization interact, make decisions, and perceive their roles within the larger institutional framework (Canning et al., 2020). It operates as a powerful yet often intangible force that shapes behavior, influencing not only internal dynamics but also the organization's capacity for adaptation, innovation, and ethical performance (Kuenzi et al., 2020). In the context of ethics, as explained by Bagga et al. (2023), organizational culture serves as a foundational framework that either reinforces or undermines ethical behavior, setting the tone for decision-making and operational conduct across all levels. It can be argued, a strong ethical culture fosters a climate where integrity, transparency, and accountability are not only expected but ingrained in the everyday practices and values of the organization. It cultivates an environment where ethical dilemmas are addressed proactively, and ethical considerations are integrated into strategic and operational processes rather than being relegated to compliance checklists (Kangas et al., 2018). So, the implicit norms and shared understandings within the culture influence how individuals perceive ethical obligations, and whether they prioritize short-term gains or long-term ethical sustainability.

### **Power distance**

According to Cantarero et al. (2021), power distance reflects the degree to which inequality in power distribution is accepted and institutionalized within a society or organization. This construct transcends mere hierarchical arrangements, influencing a wide array of socio-political dynamics, including governance, leadership, and interpersonal relations. High power distance cultures tend to legitimize authority and centralized control, often fostering an environment where subordinates are less likely to challenge decisions or innovate independently, which, paradoxically, can stifle organizational agility (Yuan & Zhou, 2015; De Clercq et al., 2021). Moreover, the presence of pronounced power distance exacerbates socio-economic disparities, reinforcing the hegemonic status quo and perpetuating cycles of disenfranchisement, which, in turn, feed into broader systemic issues such as corruption, inequality, and

authoritarianism (Hegtvedt et al., 2022; Liu et al., 2022). Some scholars (Adamovic, 2022; Scholl and Schermuly, 2020) mention that the degree to which power distance is normalized can intersect with psychological constructs like learned helplessness, leading individuals to internalize the belief that agency is an illusion in the face of entrenched hierarchies, further complicating efforts toward egalitarian reform.

### **Hypotheses Developments**

#### **Organizational Culture, Religiosity, Corruption**

From the structural-functionalism paradigm, organizational culture serves as the normative structure that shapes collective values and behaviors (Kiaos, 2023), while religiosity provides individuals with a moral compass and ethical foundation (Galen, 2012). We perceive that this interaction promotes a synergy where shared religious values reinforce organizational norms, leading to greater cohesion and ethical conduct within institutions. Prior studies, such as those examining the impact of religious ethics on business practices, indicate that religiously inclined employees often exhibit higher levels of integrity and commitment, which subsequently strengthens the organizational culture (Gallego-Alvarez et al., 2020; Astrachan et al., 2020). In this way, religiosity contributes to the development of a values-based culture, enhancing the organization's capacity to maintain ethical standards and foster mutual trust among employees. It can be argued, it is the reciprocal ethical exchange model, which suggests a two-way relationship between religiosity and organizational culture, emphasizing that not only does religiosity enhance organizational culture, but a strong ethical culture can also promote religiosity or spiritual development within the workplace. Moreover, prior studies often stop at the point where religious employees strengthen ethical practices (Kashif et al., 2017; Astrachan et al., 2020), but the reciprocal ethical exchange model extends the relationship by proposing that organizations can consciously cultivate environments that foster spiritual and ethical growth, even among non-religious employees.

From the perspective of social identity theory, organizational culture and religiosity can also mutually reinforce each other through the process of identity formation and value internalization. Religious beliefs, acting as a key component of personal identity (Frenkel and Wasserman, 2023), may lead individuals

to seek alignment with organizational cultures that reflect or support their moral and ethical convictions. This creates a self-reinforcing cycle, wherein religious employees gravitate toward institutions that uphold similar values, while such organizations in turn cultivate cultures that emphasize ethical behavior and social responsibility. Empirical studies on religiously oriented organizations have shown that when organizational values align with employees' spiritual beliefs, there is increased job satisfaction, lower turnover, and greater organizational loyalty (Aboobaker et al., 2020; Fathallah et al., 2020). Thus, in organizations where religiosity is either directly or indirectly encouraged, the convergence of personal and organizational values promotes a culture of moral accountability and shared purpose, further strengthening the overall ethical climate. From this reasoning we propose:

H1: There is a relationship between organizational culture and religiosity.

From a virtue ethics perspective, religiosity reinforces moral virtues such as integrity, fairness, and responsibility, which are often emphasized within ethical organizational cultures (Alshehri et al., 2021). As explained by Alshehri et al. (2021), this point ensures that religious values not only internalize ethical behavior at an individual level but also permeate institutional practices, creating a moral bulwark against corrupt actions. In this framework, religiosity serves as an internal compass for employees, translating abstract cultural norms into concrete ethical actions, thus bridging the gap between organizational policy and individual conduct. Furthermore, the presence of a religiously informed ethical culture cultivates a heightened sense of social accountability and collective integrity, where deviations from moral norms, such as corrupt behavior, are not only discouraged but stigmatized (see Fathallah et al., 2020; Gallego-Alvarez et al., 2020). This mechanism intensifies the cultural pressure against corruption, as religiosity fosters a shared moral vision that transcends individual gain and reinforces the ethical standards promoted by the organization. We propose that cultures imbued with religious ethics promote transparency, foster trust, and deter unethical behaviors, thus positioning religiosity as a critical intermediary that amplifies the corruption-reducing effects of a strong organizational culture. From this reasoning we propose:

H1a: Religiosity mediates a relationship between organisational culture and corruption.

### **Power Distance, Religiosity, Corruption**

The relationship between power distance and religiosity offers a fertile ground for intellectual inquiry. This is because both power distance and religiosity may appeal to a similar psychological need for structure, order, and deference to authority—whether that authority is divine or institutional. In such contexts, religiosity could be both a reflection of societal power structures and a legitimizer of these hierarchies, offering a moral justification for the unequal distribution of power. In high power distance organizations, hierarchies are strictly observed, with leaders making most of the decisions and subordinates expected to defer without questioning (Neeley & Reiche, 2022; Empson, 2020). According to Chan et al. (2022), when religiosity is present in such environments, it can either reinforce this hierarchical structure by promoting values of respect, submission to authority, and obedience, or, alternatively, introduce moral considerations that challenge the ethical boundaries of concentrated power. For instance, in organizations where religiosity fosters values of compassion, justice, and moral integrity, employees may invoke religious principles to advocate for more equitable and ethical leadership (Chan and Ananthram, 2019), thereby subtly challenging excessive authority or misuse of power. From this reasoning we propose:

H2: There is a relationship between power distance and religiosity.

However, when religiosity is introduced as a moral framework (Alshehri et al., 2021), it can act as a counterbalance, instilling ethical principles such as integrity, transparency, and justice that transcend organizational hierarchies (Chan & Ananthram, 2019). As previously mentioned, religiosity, by invoking a higher ethical authority, can imbue both leaders and subordinates with a sense of moral obligation, thereby reducing the potential for abuses of power (Chan et al. 2022; Galen, 2012). We believe that this moral accountability creates a paradoxical effect: while power distance may reinforce hierarchical control, religiosity simultaneously compels those in positions of authority to act with ethical restraint, promoting the public good over

personal gain. Prior studies may have isolated these variables, treating power distance as inherently corruptive (Liu et al., 2020; Sampath and Rahman, 2019; Scholl and Schermuly, 2020), but our model suggests a more complex interaction where religiosity transmits normative checks on authority, reducing the likelihood of corrupt behavior by fostering a culture of ethical responsibility. Furthermore, religiosity's effect in reducing corruption is not merely a matter of individual moral conviction but extends to shaping collective organizational norms. It fosters a shared sense of ethical community. This moral culture can reduce the tolerance for corrupt behavior, even in high power distance contexts (Cantarero et al., 2021), by creating a system of informal checks and balances that go beyond formal oversight mechanisms. From this reasoning we propose:

H2a: Religiosity mediates a relationship between power distance and corruption.

### **Religiosity and Corruption**

Religiosity, as a personal or communal commitment to religious doctrines, often promotes ethical values (Galen, 2012). We propose that such values can act as intrinsic checks against corrupt behaviour. Prior studies have shown that ethical climates within organizations, which are strongly influenced by employees' moral convictions, are a significant deterrent to unethical practices like corruption (Gorsira et al., 2018; Amoah and Steyn, 2023). However, this relationship may not be uniform across all organizations. We perceive that, when religious values are embraced within corporate structures, they contribute to a shared identity that transcends mere compliance with regulatory frameworks. This phenomenon is particularly salient in contexts where organizational culture prioritizes collective ethical standards, engendering a sense of belonging that reinforces moral obligations among employees (Roszkowska and Melé, 2021). In such environments, the collective commitment to ethical values derived from religiosity can act as a bulwark against corrupt practices, promoting transparency and trust among stakeholders. We agree with Shahzad et al. (2024), as individuals align their personal values with those of the organization, they are more likely to engage in self-regulation and peer accountability, thereby reinforcing an ethical organizational ethos. Moreover,

the role of religiosity in combating corruption can be understood through the lens of moral self-regulation, as explained in social learning theory. The ethical imperatives derived from religious doctrines instill a sense of purpose and responsibility that transcends mere adherence to secular laws. This intrinsic motivation leads to a transformative effect on individuals and organizations alike, as employees navigate ethical dilemmas with a framework that prioritizes moral considerations over personal gain (Burhan et al., 2023). In this sense, religiosity operates not just as a set of beliefs but as a vital component of a comprehensive ethical strategy, empowering individuals to resist corrupt behaviors and to uphold standards that align with their spiritual convictions. From this reasoning we propose:

H3: There is a relationship between religiosity and corruption.

Based on the explanation provided, our research framework is illustrated in Figure 1.

### 3. RESEARCH METHOD

#### Data

We distributed questionnaires to public servants working at two local governments in Indonesia, a context chosen strategically due to the salient corruption scandals perpetrated by their regents. It is expected to provide a fertile ground for understanding the dynamics of institutional corruption. Clearly, we distributed 210 questionnaires, then, receiving 187 back. Of those returned, 30 were incomplete and had to be excluded, leaving us with 157 fully completed surveys for our final analysis. The sample was composed of 111 males and 46 females. Regarding family structure, 112 participants reported living in joint families, while 45 were from nuclear families. In terms of marital status, 95 respondents were single,

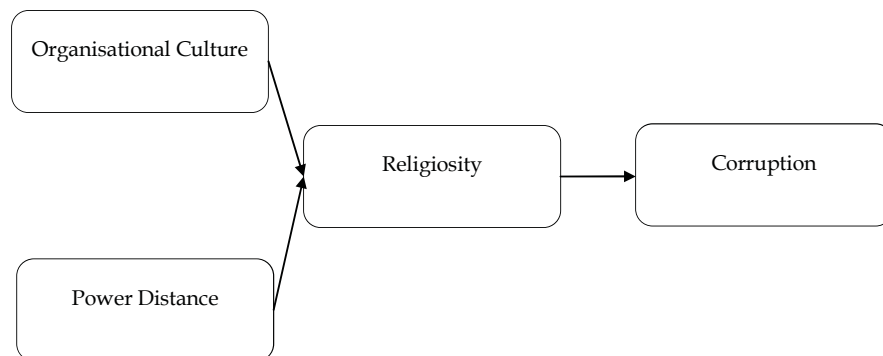
and 62 were married. This demographic diversity in family composition and marital status offered important insights, enriching the overall analysis and interpretation of the data.

#### Research Procedure

In developing our research procedures, we adhered closely to methodological guidelines derived from a review of prior studies (Pielsticker and Hiebl, 2020; Groebner et al., 2018). It was to ensure both rigor and consistency throughout the research process. In the processes, we minimized potential biases while enhancing the validity of our findings. Within this situation, previous scholarly work was particularly important in structuring our questionnaire design, sampling techniques, and data collection strategies (Groebner et al., 2018; Kent, 2020), which were systematically chosen to reflect the complexity of the phenomena under investigation—namely, the influence of organizational culture, power distance, and religiosity on corruption. Moreover, we took care to account for context-specific variables, recognizing that the Indonesian public sector presents unique socio-political dynamics that can influence both participation in and perceptions of corruption. Our procedure also emphasized ethical considerations, particularly in relation to the sensitive nature of the topic, ensuring confidentiality and encouraging candid responses from participants (Kent, 2020). Furthermore, the methodological consistency provided by adhering to prior research frameworks allowed for comparability with existing studies, facilitating cross-cultural and temporal analysis.

#### Measurements

All variables in the study are operationalized through established measurement instruments. Corruption is measured through a refined lens,



**Figure 1**  
**Research Framework**



drawing on the corruption schemes developed by the Association of Certified Fraud Examiners (2024), offering a comprehensive view of unethical behavior patterns within organizations. Power distance is captured using Luo et al.'s (2020) scale, which not only quantifies hierarchical perceptions but also highlights the sociocultural underpinnings that influence authority dynamics. Organizational culture, a critical determinant of ethical orientation, is measured through Hofstede et al.'s (1990) framework, emphasizing the interplay between cultural dimensions and organizational behavior. This framework allows for a deeper analysis of how shared values and norms foster or hinder ethical conduct. Religiosity, recognized as a significant moderating factor in ethical decision-making, is measured using an adapted version of Alshehri et al.'s (2019) items, ensuring relevance to contemporary organizational settings while maintaining fidelity to the original construct. The use of a 5-point Likert scale across all variables enhances the precision of data collection.

#### Data Analysis

We employed Partial Least Squares Structural Equation Modeling (PLS-SEM) for our statistical analysis due to its robustness in handling complex multivariate relationships and its ability to simultaneously assess measurement and structural models (Hair et al., 2019). This technique is particularly suited for our study given its capacity to analyze latent constructs in the presence of both formative and reflective indicators, thus offering a

nuanced understanding of the theoretical model. Moreover, PLS-SEM is highly effective in predicting models, particularly in exploratory research where the aim is to maximize explained variance and identify key drivers of the dependent constructs (Hair et al., 2019). Its prediction-oriented nature allows for a comprehensive examination of both direct and indirect effects, making it an ideal approach for capturing the complexities of our model, especially in understanding the interplay between organizational culture, power distance, and religiosity in mitigating corruption.

#### 4. DATA ANALYSIS AND DISCUSSION

##### Descriptive statistics

The data presented in Table 1 shows critical insights into the distribution of variables across 157 observations, highlighting both central tendencies and dispersion metrics in the context of socio-political and cultural dynamics.

As suggested in Table 1, corruption exhibits a slightly negative skewness (-0.669) and a relatively low excess kurtosis (-0.422), suggesting a fairly symmetrical but platykurtic distribution. Organizational culture and religiosity show positive skewness and negative excess kurtosis, indicating higher frequencies of extreme low values, particularly in religiosity, which has a marked excess kurtosis (-1.109). Power distance appears relatively neutral in skewness (0.029), yet its kurtosis (-0.418) signals a flatter-than-normal distribution. Overall, the data does not show alarming red flags like extreme skewness or high kurtosis.

**Table 1**  
**Descriptive Statistics**

Variables	Median	Min	Max	SD	Excess Kurtosis	Skewness	No. of Observations Used
Corruption	0.116	-2.177	1.050	1.000	-0.422	-0.669	157.000
Organisational Culture	-0.040	-1.507	1.736	1.000	-0.811	0.410	157.000
Power Distance	0.160	-2.707	1.594	1.000	-0.418	0.029	157.000
Religiosity	-0.049	-1.146	1.636	1.000	-1.109	0.481	157.000

Source: Data Processed

**Table 2**  
**Statistics Correlations**

Variables	Corruption	Organisational Culture	Power Distance	Religiosity
Corruption	1.000	-0.190	-0.010	-0.226
Organisational Culture	-0.190	1.000	0.205	0.783
Power Distance	-0.010	0.205	1.000	0.134
Religiosity	-0.226	0.783	0.134	1.000

Source: Data Processed

**Table 3**  
**Construct Reliability and Validity**

Variables	Cronbach's Alpha	rho_A	Composite Reliability	AVE
Corruption	0.925	0.932	0.945	0.775
Organisational Culture	0.829	0.882	0.883	0.655
Power Distance	0.931	0.974	0.944	0.736
Religiosity	0.932	0.934	0.949	0.787

Source: Data Processed

Table 2 presents an exploration of latent variable correlations, shedding light on the complex interaction between sociocultural and institutional dimensions. The weak negative correlation between corruption and organizational culture (-0.190) implies that stronger organizational norms may exert a modest mitigating effect on corrupt practices. Religiosity's correlation with both organizational culture (0.783) and corruption (-0.226) suggests that higher religiosity aligns closely with structured cultural norms, while simultaneously fostering a modest resistance to corruption. Power distance exhibits an unexpectedly weak correlation with both corruption (-0.010) and religiosity (0.134), indicating its limited direct influence on these variables, though its relationship with organizational culture (0.205) reflects a subtle connection between hierarchical structures and cultural cohesion. These patterns point toward the complex interdependencies between cultural, ethical, and governance systems, calling for deeper theoretical inquiry into their causal mechanisms.

#### Measurement Model Assessment

The results of construct reliability and validity are provided in Table 3. Then, the results of discriminant validity are illustrated in Tables 3, 4, 5. Table 3 provides a rigorous assessment of construct reliability and validity. It shows robust internal consistency and measurement precision across the latent variables (Shmueli et al., 2019). Cronbach's alpha values are all well above the conventional threshold of

0.7, with particularly high reliability seen in corruption (0.925), power distance (0.931), and religiosity (0.932), suggesting that these constructs exhibit a high degree of internal coherence. The composite reliability (CR) values further confirm this, indicating that the measures are highly reliable, with values exceeding 0.88 across all variables. The Average Variance Extracted (AVE) for each construct surpasses the critical threshold of 0.5 (Hair et al., 2019), reflecting strong convergent validity and indicating that the latent variables explain a substantial portion of their respective item variance. The uniformly high rho\_A values across the constructs further enhance confidence in the reliability of the measures, signifying minimal measurement error. Collectively, these metrics substantiate the robustness of the measurement model, providing a solid foundation for further structural analysis.

Table 4, applying the Fornell-Larcker criterion, assesses discriminant validity. It confirms that each latent construct is empirically distinct. The diagonal elements, representing the square root of the AVE, are notably higher than the off-diagonal correlations, indicating that each variable shares more variance with its own indicators than with other constructs. Corruption, with a square root AVE of 0.881, stands apart from other variables, further validated by weak correlations with organizational culture (-0.190) and power distance (-0.010). Organizational culture, despite its strong correlation with religiosity (0.783), retains discriminant validity, as its

square root AVE (0.809) exceeds this correlation. Power distance (0.858) and religiosity (0.887) also meet the criterion, despite religiosity's strong correlation with organizational culture. This robust evidence for discriminant validity, then, reinforces the theoretical distinction between the latent constructs, ensuring that their respective measures capture unique conceptual domains rather than overlapping constructs.

Table 5, which presents cross-loadings, offers a critical evaluation of the discriminant validity at the indicator level, highlighting the distinctiveness of the latent constructs. Each measurement item exhibits stronger loadings

on its associated latent construct compared to its loadings on other constructs. This reinforces the model's discriminant validity. For instance, CRPT items (CRPT1–CRPT5) exhibit high loadings on corruption (e.g., CRPT1 = 0.953), while their loadings on organizational culture, power distance, and religiosity are significantly lower. This trend is mirrored across the other constructs, with organizational culture items (e.g., OCul2 = 0.846), power distance items (e.g., PODS1 = 0.880), and religiosity items (e.g., RELI3 = 0.910) each loading most strongly on their respective constructs. These results suggest minimal cross-loading issues. It is because each indicator aligns more closely

**Table 4**  
**Fornell-Larcker Criterion**

Variables	Corruption	Organisational Culture	Power Distance	Religiosity
Corruption	0.881			
Organisational Culture	-0.190	0.809		
Power Distance	-0.010	0.205	0.858	
Religiosity	-0.226	0.783	0.134	0.887

Source: Data Processed

**Table 5**  
**Cross Loadings**

Measurements	Corruption	Organisational Culture	Power Distance	Religiosity
CRPT1	<b>0.953</b>	-0.161	0.019	-0.214
CRPT2	<b>0.948</b>	-0.190	-0.039	-0.214
CRPT3	<b>0.723</b>	-0.187	-0.021	-0.176
CRPT4	<b>0.911</b>	-0.176	-0.064	-0.188
CRPT5	<b>0.848</b>	-0.123	0.057	-0.200
OCul2	-0.130	<b>0.846</b>	0.177	0.525
OCul3	-0.197	<b>0.843</b>	0.164	0.858
OCul4	-0.195	<b>0.716</b>	0.091	0.514
OCul5	-0.064	<b>0.825</b>	0.238	0.500
PODS1	0.000	0.161	<b>0.880</b>	0.072
PODS2	-0.011	0.177	<b>0.863</b>	0.100
PODS3	-0.021	0.170	<b>0.816</b>	0.087
PODS4	-0.008	0.155	<b>0.861</b>	0.083
PODS5	-0.042	0.179	<b>0.854</b>	0.137
PODS6	0.025	0.195	<b>0.874</b>	0.159
RELI1	-0.209	0.656	0.177	<b>0.829</b>
RELI2	-0.200	0.656	0.065	<b>0.883</b>
RELI3	-0.200	0.707	0.077	<b>0.910</b>
RELI4	-0.223	0.712	0.129	<b>0.925</b>
RELI5	-0.173	0.738	0.148	<b>0.886</b>

Source: Data Processed

with its intended latent variable, solidifying the construct validity of the measurement model. Additionally, while religiosity and organizational culture show some moderately high cross-loadings (e.g., OCul3 = 0.858 on religiosity), they remain sufficiently distinct, ensuring that multicollinearity or construct overlap is not a significant concern.

Table 6, which outlines the HTMT, also offers a stringent test of discriminant validity by examining the relationships between latent constructs based on trait-method correlations. The HTMT values indicate that most constructs are empirically distinct from one another, with all ratios falling below the conservative threshold of 0.85. Corruption's HTMT ratios with organizational culture (0.216), power distance (0.054), and religiosity (0.244) remain well within acceptable limits. This result underlines that corruption is conceptually distinct from these variables. The HTMT ratio between organizational culture and religiosity (0.838) approaches the upper threshold, suggesting a strong relationship between the two but still sufficient discriminant validity. Power distance shows low HTMT ratios with both corruption (0.054) and religiosity (0.132),

further reinforcing its distinctiveness within the model. These HTMT values collectively affirm that the latent constructs maintain clear conceptual boundaries, thus satisfying the discriminant validity criterion and supporting the model's structural integrity.

### Hypothesis Testing

Table 7 presents a compelling analysis of the direct effects between organizational culture, power distance, religiosity, and corruption, shedding light on the dynamics within sociocultural systems.

As illustrated in Table 7, hypothesis 1 (H1) confirms a strong positive relationship between organizational culture and religiosity ( $\beta = 0.789$ ,  $SD = 0.028$ ,  $p = 0.000$ ), indicating that organizational norms and practices significantly enhance religious adherence or expression. This effect is statistically significant, as reflected by the narrow confidence interval (2.5% = 0.735, 97.5% = 0.847), underlining the model's reliability. In contrast, power distance shows no significant influence on religiosity (H2:  $\beta = -0.027$ ,  $SD = 0.056$ ,  $p = 0.627$ ), with a confidence interval (-0.138, 0.085) that straddles zero, suggesting that hierarchical structures

**Table 6**  
**Heterotrait-Monotrait Ratio (HTMT)**

Variables	Corruption	Organisational Culture	Power Distance	Religiosity
Corruption	-	-	-	-
Organisational Culture	0.216	-	-	-
Power Distance	0.054	0.230	-	-
Religiosity	0.244	0.838	0.132	-

Source: Data Processed

**Table 7**  
**Direct effect**

Paths	$\beta$	SD	2.5%	97.5%	P Values	Notes
H1: Organisational Culture -> Religiosity	0.789	0.028	0.735	0.847	0.000	Accepted
H2: Power Distance -> Religiosity	-0.027	0.056	-0.138	0.085	0.627	Not Accepted
H3: Religiosity -> Corruption	-0.226	0.082	-0.390	-0.081	0.006	Accepted

Source: Data Processed

**Table 8**  
**Indirect Effect**

Paths	$\beta$	SD	2.5%	97.5%	P Values	Notes
H1a: Organisational Culture -> Religiosity -> Corruption	-0.178	0.066	-0.306	-0.063	0.007	Accepted
H2a: Power Distance -> Religiosity -> Corruption	0.006	0.014	-0.022	0.037	0.669	Not Accepted

Source: Data Processed



do not directly shape religious values. Lastly, the significant negative effect of religiosity on corruption ( $H3$ :  $\beta = -0.226$ ,  $SD = 0.082$ ,  $p = 0.006$ ) indicates that higher levels of religiosity are associated with lower corruption. It shows the ethical influence of religious frameworks in deterring corrupt behavior.

Furthermore, Table 8 suggests the indirect effects between organizational culture, power distance, religiosity, and corruption. These analyses deepen our understanding of how cultural and structural factors influence corrupt behavior through the mediating role of religiosity. Hypothesis 1a ( $H1a$ ) demonstrates that organizational culture indirectly reduces corruption via religiosity ( $\beta = -0.178$ ,  $SD = 0.066$ ,  $p = 0.007$ ). It indicates that stronger organizational values foster religiosity, which in turn diminishes corrupt practices. This indirect effect is statistically significant, as reflected in the confidence interval  $(-0.306, -0.063)$ . Conversely, Hypothesis 2a ( $H2a$ ) shows no significant indirect effect of power distance on corruption through religiosity ( $\beta = 0.006$ ,  $SD = 0.014$ ,  $p = 0.669$ ), with a confidence interval  $(-0.022, 0.037)$  that crosses zero, suggesting that hierarchical structures, even when mediated by religious beliefs, have little bearing on corruption.

## DISCUSSION

Our research reveals a statistically significant negative correlation between religiosity and corruption, lending empirical weight to ethical frameworks that view religious adherence as a deterrent to corrupt behavior. This highlights the essential role of religiosity in cultivating integrity within socio-cultural systems, particularly when shaped by organizational culture rather than hierarchical structures. By embedding a religious ethos, organizational culture emerges as a key factor in mitigating corrupt practices, aligning with broader theoretical discourses on the moral foundations of governance and institutional ethics. Interestingly, while religiosity, shaped by culture, shows promise as a moderating force, the influence of power distance on corruption through religiosity remains statistically insignificant, challenging assumptions about the interplay between authority, ethics, and individual moral conduct within hierarchical systems.

Power distance exhibits no effect on religiosity in this study because the hierarchical structures and authority dynamics that define

power distance operate independently of the moral and spiritual frameworks that underpin religiosity. Moreover, the absence of a relationship between power distance and religiosity can be attributed to the fact that hierarchical structures often prioritize compliance with authority and organizational goals over fostering personal or communal moral development. High-power distance cultures emphasize obedience and loyalty to superiors, which may or may not align with religious teachings that encourage moral reflection, individual accountability, or collective ethical values. Religiosity, on the other hand, operates as an independent moral framework that can either complement or conflict with hierarchical norms depending on the context. These findings have theoretical and managerial implications, as discussed below.

## Theoretical Implications

This study has several theoretical implications. First, religiosity, functioning as a moral compass, provides a foundation for personal and collective integrity that, when embedded in governance structures, serves as a deterrent to corruption. This challenges secular models of governance that often rely solely on legal and bureaucratic mechanisms (Ekwueme, 2021; Olujobi, 2023; Onyango, 2021). Our study suggests that integrating ethical systems grounded in religious or moral traditions could offer a different framework for anti-corruption initiatives, challenging the assumption that secular, regulatory approaches are sufficient. Prior studies have largely focused on governance structures as rule-based frameworks (e.g. Gauthier et al., 2021; Lin and Xie, 2023; Friis, 2020; Silal et al., 2023), often sidelining the influence of personal belief systems on institutional integrity. Yet, our findings highlight that religious adherence, far from being a private or peripheral matter, plays a critical role in shaping ethical conduct at both the personal and institutional levels. This supports the principle of social learning theory that behavior is learned through observation, imitation, and reinforcement within social contexts, and religiosity emerges as a powerful medium for transmitting ethical norms and values. Religious practices, rituals, and teachings provide structured opportunities for individuals to internalize moral principles through repeated exposure to exemplars of ethical conduct, whether these are religious leaders, community figures, or

organizational authorities who model integrity. This process of vicarious learning is amplified within institutional settings where collective religious adherence creates an ethical climate that reinforces shared accountability and moral restraint. So, through this perspective, governance models can be enriched, leveraging religiosity as a vital resource for promoting transparency and accountability, thus presenting a transformative potential for anti-corruption efforts.

Second, the role of organizational culture, as highlighted by the research, deepens the debate on the mechanisms by which ethical paradigms operate within governance (Canning et al., 2020; Castro et al., 2020). Organizational culture, which nurtures a religious or moral ethos, can act as a powerful buffer against corrupt practices, offering an alternative to the enforcement-based models that emphasize external deterrence (Olujobi, 2023; Schein, 2020), rather than internal moral regulation. This suggests that the cultivation of an ethical culture within institutions may prove more effective than simply increasing regulatory oversight. The findings challenge the hierarchical approach to governance, where power structures often become conduits for corrupt practices due to the absence of ethical reinforcement at the lower organizational levels. By showing that religiosity, when supported by a strong organizational culture, curbs corruption more effectively than hierarchical structures, the research opens new avenues for reconsidering how ethical frameworks are designed within institutions.

Moreover, the findings add complexity to the role of power distance in governance (Hegtvædt et al., 2022; Liu et al., 2022). The lack of a significant correlation between power distance and corruption, when mediated by religiosity, points to the need for a more nuanced understanding of how authority and ethics interact within institutions. Traditional governance models often assume that centralized power, if tempered by ethical standards, can control corruption (Yuan and Zhou, 2015; De Clercq et al., 2021). However, the research suggests that religiosity and organizational culture operate independently of power distance, challenging the assumption that ethical behavior is more likely to flourish in flatter, less hierarchical organizations. This emphasises the idea that the integrity of governance systems may be less about reducing power asymmetries and more

about embedding ethical paradigms, such as religiosity, within the culture of institutions. Thus, the findings complicate simplistic assumptions about governance structures, advocating instead for a more layered and culturally embedded approach to institutional ethics.

Finally, the research contributes to the broader theoretical debates on governance and institutional design (Gustafsson and Lidskog, 2018), by emphasizing the importance of aligning ethical paradigms with cultural and religious values. The efficacy of governance systems, particularly in combating corruption, may rely not only on external regulatory frameworks but also on the internalization of ethical values fostered through organizational and cultural mechanisms (Sartor and Beamish, 2020; Bagga et al., 2023; Castro et al., 2020). This raises important questions about the universality of ethical paradigms in governance: Can secular, rational-legal models be sufficient in addressing corruption, or is there a need to incorporate culturally specific ethical frameworks, such as religiosity, into governance? The findings suggest that the latter may offer a more sustainable model of institutional integrity, particularly in societies where religious adherence remains a central part of the sociocultural fabric (Aboobaker et al., 2020). This positions the research within a broader philosophical and practical debate on how best to design governance systems that not only prevent corruption but actively foster ethical behavior at all levels.

### **Managerial Implications**

The practical implications of our findings are significant for both policy-making and institutional reform. First, policymakers could incentivize the integration of religious or moral frameworks in institutional designs, promoting environments that foster integrity. Second, training programs focused on ethical behavior should incorporate elements of religious or moral teachings to strengthen personal accountability. Third, organizations must recognize that promoting ethical cultures at all levels can be more effective than relying solely on hierarchical structures for enforcing compliance. Finally, a re-evaluation of governance models should focus on enhancing ethical commitments rather than merely redistributing power, ensuring that integrity becomes a foundational principle across all institutional practices.

## 5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

In conclusion, the integration of religiosity and moral traditions into governance systems presents a transformative approach to combating corruption, offering an effective framework than secular, rule-based models. By recognizing the influence of religious adherence and ethical culture on institutional integrity, this perspective challenges the reliance on regulatory and hierarchical approaches, advocating instead for the internalization of ethical values within organizations. The result suggests that ethical paradigms rooted in cultural and religious values, when embedded in governance structures, can foster transparency and accountability more effectively than external oversight alone. This not only reshapes our understanding of governance design but also raises critical questions about the universality of secular models, positioning religiosity as a vital resource for sustainable institutional integrity in culturally diverse societies.

One key limitation of this study is the focus on religiosity as a singular ethical framework, which may not account for the diverse ethical systems present in secular or multi-faith societies. The findings suggest that religiosity, when embedded in organizational culture, can reduce corruption, but future research should explore other ethical paradigms, such as humanism or secular moral frameworks, to see if similar effects can be achieved. Additionally, while the study provides robust evidence of the relationship between organizational culture and religiosity, the limited examination of external factors, such as legal structures or economic conditions, constrains the generalizability of the findings. A broader investigation that includes these variables may yield a more comprehensive understanding of how ethical systems influence institutional integrity across various governance models.

Another limitation arises from the measurement model's reliance on latent constructs like power distance, which may obscure the variations within hierarchical structures. The study concludes that power distance does not significantly affect corruption when mediated by religiosity, but this may be due to the lack of detailed sub-analyses within different organizational levels. Future studies should dissect these hierarchical relationships more

closely, particularly in complex institutions where power dynamics and ethical norms may interact differently at various levels of authority. Expanding the model to consider such variations would provide deeper insights into how power structures influence moral conduct, offering a more refined understanding of governance systems.

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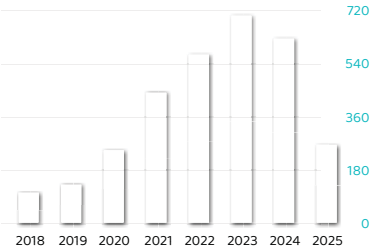
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## Vol. 14 No. 2 (2024): July - December 2024



This issue of the journal contains articles focusing on various aspects of ethics, finance, and management in the context of business and accounting. The articles cover topics such as professional ethics for accountants. This research uses the approach of **the Quran** (a holy book of Islam) as the foundation of ethical behavior. Another topic is about detecting financial statement fraud, corruption prevention strategies, the impact of CEO narcissism, organizational culture and corruption, prevention of financial cybercrime, the role of insurance auditors and internal controls, accounting ethics and the quality of financial reports, analysis of accounting technical terms, and the integration of ESG and sustainable accounting. We hope this journal will make a meaningful contribution to academics, practitioners, and stakeholders in the fields of accounting and finance.

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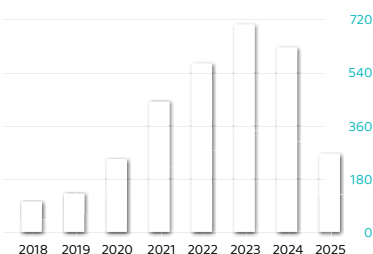
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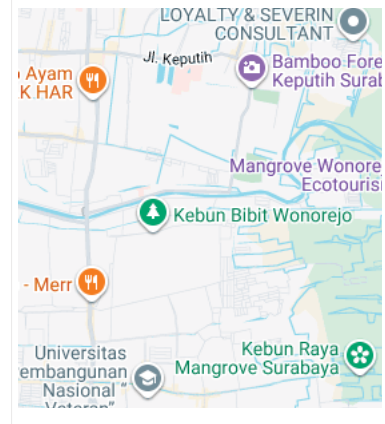
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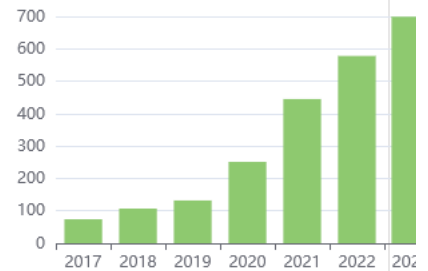
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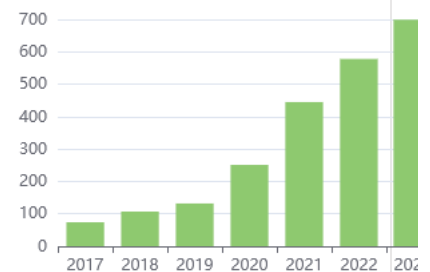
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