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Public Officials' Defense of Bribery as a Culturally Acceptable Behavior in Ghana

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Walden University

College of Social and Behavioral Sciences

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Joseph Osei Agyena

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the review committee have been made.

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2019

Abstract

Public Officials' Defense of Bribery as a Culturally Acceptable Behavior in Ghana

by

Joseph Osei Agyena

MPA, Governors State University, 2012

BA, Governors State University, 2009

AA, Olive-Harvey College, 2005

Dissertation Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Philosophy

Public Policy and Administration

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Abstract

The prevalence of bribery in Ghana has increased significantly since the mid-2000s and has received considerable attention in both local and international media, as well as among empirical researchers. Although researchers have examined factors that influence the giving and acceptance of bribes in Ghana, limited theoretical research exists concerning the ways public officials in Ghana defend their corrupt behavior. The purpose of this study was to examine ways bribees in Ghana defend their illegal actions, using Sykes and Matza's neutralization theory. Data were collected from telephone interviews with 11 Ghanaian public officials who have served sentences for bribery; their statements of defense were analyzed through qualitative content analysis to establish whether they used techniques of neutralization. The findings of this study indicate that public officials accused of accepting bribes apply all 5 techniques in Sykes and Matza's neutralization theory to neutralize the guilt associated with their actions. The findings also indicate that participants believe that bribery has become part of the Ghanaian culture. Legislators, organizational leaders, and criminal justice administrators could use the findings of this study to enact appropriate laws to manage the issue of bribery in Ghana and to design effective and comprehensive ethics policies and programs to prevent its occurrence. Implications for positive social change include reducing the negative economic implications of bribery and improving trust in public officials.

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Dedication

This dissertation is dedicated to my late father Nana Agyena Ansah who inspired me to start a doctoral study even before I could complete my Master's degree. Even though he did not have much formal education, his desire for higher education for his children was insatiable. It is unfortunate that he did not live long enough to see and enjoy the fruits of his labor. I also want to dedicate this study to my son Nana Kwame Agyena who passed away when he was only 6 years old.

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Chapter 1: Introduction to Study

Introduction

Kircher, Whittaker, and Hicks (2008) defined bribery as the offering of or an attempt to offer something of value to an individual or company in return for an illegal action or favor. Legal scholars have added to this definition by defining the offense as the giving, offering, promising, or agreeing to accept something of value that can improperly influence decision making (Boles, 2015). By this definition, the offense of bribery implies a *quid pro quo* relationship between the person making the decision and the payment or offer made to influence that decision and the recipient of the payment or offer. Bribery involves two parties: the party offering the bribe, known as the briber, and the party receiving the bribe, known as the bribee or bribed. According to Boles (2015), scholars have conceptually divided the offense into “active” and “passive” bribery. While “active bribery” refers to the promising, offering, or giving of a bribe, “passive bribery” refers to the acceptance of or agreement to accept a bribe (Boles, 2015).

Public servants who have been accused of accepting bribes have often provided reasons why they accepted the offer. Understanding the reasons public servants offer in defense of this illegal act may provide new insights that will supplement the existing body of knowledge on the topic. This increased understanding could also inform policy makers and law enforcement agencies on how to prevent and develop policies to reduce bribery. I based the findings of the present study on data I collected from interviews and examined using qualitative content analysis. In this study, I focused on Ghana, a developing country in Africa, and interviewed public servants who had served some form

of punishment for accepting bribes. This chapter includes background on the problem of bribery as related to this study, as well as its purpose, theoretical framework, nature, and assumptions. This chapter also includes definitions of key terms relevant to this study and discussion of its scope and delimitations, limitations, and significance.

Problem Statement

Bribery has become an epidemic in many countries in the past 20 years, especially in developing economies where governments have strong control over the market and where legal and judicial institutions are weak (Martin, Cullen, & Johnson, 2007). Prevalent bribery, in any government, has the potential to cripple the government and decimate the economy (Boles, 2015, p. 677). In 2003, former United Nations Secretary General Kofi Annan pointed out that the most vulnerable in society suffer most when bribery is present, because bribery undermines governments' ability to provide basic services to these people (Boles, 2015, p. 678). This unequal dynamic occurs most often in developing economies, where governments have limited resources to provide basic services for everyone. The affluent are able to employ bribery to get what they want, sometimes in abundance, at the expense of the poor. In analyzing the burden of bribery, Hunt and Laszlo (2012) concluded that the burden of bribery is borne disproportionately by the poor and that inferior services are delivered to the poor people who refuse or are unable to offer bribes. Furthermore, according to Boles (2015), bribery causes a decrease in resources that could be used in the enhancement of the lives of citizens, impairs governmental integrity and effectiveness, restricts governments' capacity to execute vital functions, reduces funding for social welfare areas such as education and public health,

decreases quality of infrastructure, and diminishes public confidence in governmental institutions.

Although it is evident that bribery has negative economic consequences, it is difficult to determine the exact amount that bribery costs a given nation. However, Hunt and Laszlo (2012) have stated that the main cost of bribery is the loss of efficiency. When people are able to bribe their way to get what they desire, it indirectly affects the economy. The poor, who are unable to employ bribery to get what they desire, are affected most by those who are able to use bribery as a technique. Even when the poor are able to use bribery to obtain a desired public service, they tend to be more negatively affected by its cost, because of the income disparity. The financial cost of bribery also has less effect on the rich, compared to the poor, because such bribes constitute a smaller portion of their income (Hunt & Laszlo, 2012).

Bribery is not limited to one or a few countries but is a global issue. Therefore, there has been a strong international consensus on the need to fight and minimize the occurrence of bribery. Almost all countries outlaw bribery of public officials. Some countries have gone further, by criminalizing the bribing of public officials. Given that bribery has international effects, in an attempt to reduce bribery in foreign countries in 1977, the United States enacted the Foreign Corrupt Practices Act, which makes it unlawful for certain classes of persons and entities to make payments to foreign government officials to assist in obtaining or retaining business (Boles, 2015). This act prompted the initiation of a global, anticorruption movement to combat public bribery worldwide (Boles, 2015). International organizations started developing antibribery

measures, such as the 1997 Organization for Economic Co-operation and Development Convention on Combating Bribery of Foreign Public Officials in International Business Transaction and the 1999 Council of Europe Criminal Law Convention on Corruption. These conventions and international organizations have significantly aided the enactment and development of transnational bribery laws by requiring signatory countries to criminalize bribery involving foreign public officials. The primary goal of these conventions and laws has been to create an atmosphere where international businesses can be transacted in a fair and transparent manner and government officials are prevented from using under-the-table deals to enrich themselves at the expense of their fellow citizens (Boles, 2015).

Ghana, an emerging economy, has been suffering from significant corruption, especially bribery, which has wreaked havoc on the country's economy and its citizens' finances. In 2006, Ghana was perceived to be one of the most corrupt countries in the world, ranking 73 of 133 countries in a survey by Transparency International (2003). Although its ranking improved to 56 of 133 in 2015, a welcome development, this figure still attests to the fact that corruption, especially bribery, persists (Transparency International, 2015). Reports from the Auditor General and Public Accounts Committee of the Ghanaian parliament have also provided evidence that corruption, especially bribery, has become a common practice in the country. In 2004, Ghana's then chief justice admitted that some court clerks demanded bribes to hide or retrieve dockets (Acquah, 2005). In September 2015, the chief justice of Ghana suspended 22 judges pending investigation of an alleged bribery scandal (Wood, 2015).

Reports from some members of parliament in Ghana have provided evidence that bribery is prevalent in Ghana's parliament. The member of Parliament (MP) for Nadowli/Kaleo and majority leader, Alban Bagbin, confirmed to journalists that some MPs take bribes to articulate the views of individuals and businesses because of lack of clear rules and ethics on lobbying in the country (Bagbin, 2014). Bagbin (2014) reported that not only individuals and businesses, but also the office of the president, pay bribes to MPs to ensure that "controversial policies" are accepted (Bagbin, 2014). In 2003, the MP for the Mpohor Wassa East constituency, Mary Ankomah, alleged that MPs take bribes at the committee level. Ankomah, as well as the reporter who interviewed her and published the story, were taken before the privileges committee of Parliament—headed by the First Deputy Speaker of Parliament, Freddie Blay—threatened, and made to retract the story and apologize (Bagbin, 2014). In 2008, the MP for Asikuma/Odoben/Brakwa, Appiah Ofori, alleged that members of the majority party (New Patriotic Party), of which he was a member, were paid \$5,000 each by the government to push forward a Vodafone deal in parliament (Bagbin, 2014). The majority side denied the allegation and ostracized him. In January 2017, three MPs, Samuel Ablakwa, Sampson Ahi, and Mahama Ayariga—who were members of the appointment committee of Parliament that vets appointed ministers—alleged that the energy minister nominee (Boakye Agyarko) attempted to bribe them to confirm his nomination (Ablakwa, 2017). Ayariga, who was the first to break the story, was forced to apologize to the Parliament for contempt (Ayariga, 2017). The prevalence of bribery in Ghana has led to poor execution of public contracts,

stagnant economy, and lack of confidence in the economy, especially from foreign investors.

In 2016, the then president of Ghana, John Mahama, admitted to taking a “car gift” (p. 1) from a Burkinabe contractor who was doing business with the government of Ghana, but defended that it was a gift when accused by the opposition party of taking a bribe (Bedzrah, 2016). Government agencies in Ghana do not clearly distinguish gifts and gratuities from bribes to public officials. Because it is often difficult, if not impossible, to determine the expectation of the giver, all federal, state, and local officials, both elected and appointed, are governed by rules restricting gifts (Kircher et al., 2008). In some cases, gifts over certain amount are disallowed; in others, they must simply be reported (Kircher et al., 2008). These rules can vary significantly from locality to locality, indicating disparities in each legislature’s understanding of when a gift becomes a bribe.

Emmanuel Bedzrah (2016), a member of Ghana’s parliament who was also the chairman of Parliament’s committee on Government Assurance in Ghana, stated that “taking gifts as a leader is a time-honored tradition that we have grown with” (p. 2). In fighting corruption in the form of bribery, therefore, it is necessary to understand whether Bedzrah’s view is commonly held among Ghanaian officials and whether bribees consider their acceptance of bribes as a culturally accepted behavior. Despite the efforts of stakeholders to understand the reasoning of bribery and ascertain the most viable methods to reduce it in Ghana, bribery has not been empirically examined from the perspective of the bribees, based on my review of the literature. Given the barrage of criticism and accusations leveled against them, it is important to allow bribees to speak

for themselves by interviewing public officials who have been accused of the offense and served a sentence, in order to ascertain information about their perceptions of gifts and bribes.

Purpose of the Study

The purpose of this study was to examine how Ghanaian public officials accused of accepting bribes rationalize their illegal action. I wanted to ascertain the underlying social forces in the reasons and justifications used by the sampled officials. To assess the techniques and reasoning used by bribees to minimize the guilt associated with receiving bribes, I drew from Sykes and Matza's (1957) neutralization theory and other similar neutralization theories (Cromwell & Birzer, 2012).

Research Question

The research question used to guide the present study was, how do public officials accused of accepting bribes rationalize their illegal action?

Theoretical Framework

Neutralization theory is based on the premise that people engaging in deviant behavior know right from wrong and that, when committing deviant behavior, they often employ acceptable social values to justify their wrongdoing and neutralize their feelings of guilt (Sykes & Matza, 1957). In explaining embezzlement and violation of trust, Cressey (1953) concluded that, for embezzlement to occur, three elements are necessary: "non-sharable financial problem," "possession of the necessary knowledge and opportunity to commit the act," and "rationalization of the act" (p. 145). Professional fraud investigators developed the idea of the fraud triangle based on this observation.

Focusing on the third leg of the fraud triangle, Sykes and Matza (1957) developed their neutralization theory by positing that criminals use techniques to justify their illegal behavior. These techniques may include the denial of responsibility, denial of injury, denial of victim, condemnation of the condemners, and an appeal to higher loyalties (Sykes & Matza, 1957). I employed neutralization theory in this study to explain which technique was most commonly used in the participants' explanations of why they had engaged in such conduct.

There is a general public expectation that public officials, who have been accorded a great deal of trust, subscribe to the conventional moral order; therefore, many stakeholders find it perplexing that such officials are able to engage in criminal activities without feeling guilt or shame. Sykes and Matza (1957) proposed that criminals employ neutralization techniques in order to persist in illegal activities while freeing themselves of culpability. When criminals see their violations not only as right, but also as acceptable, any social control that would otherwise check or inhibit deviant motivational patterns becomes useless, because these individuals feel the freedom to engage in criminal behavior without any consequence (Sykes & Matza, 1957). Therefore, wrongdoings or criminal behaviors no longer produce feelings of guilt after their perpetrators have employed techniques and explanations for neutralizing guilt (Sykes & Matza, 1957). The cultural perspective espoused by Sykes and Matza was appropriate for this study because a critical part of their argument is that these rationalizations come first and are a key factor in making deviant behavior possible. Neutralization theory was

therefore integral to the present study's aim of examining whether bribe taking is a culturally accepted behavior among public officials in Ghana.

Nature of the Study

Qualitative research is primarily exploratory and is used to gain an understanding of underlying reasons, opinions, and motivations (Creswell, 2013). The aim of this study was to understand the underlying reasons offered to justify the acceptance of bribes using primary qualitative data. I collected data by conducting in-depth interviews with ex-convicts who had served sentences for bribery charges. I analyzed the interview data using qualitative content analysis, focusing on the self-identified reasons for accepting bribes. Eleven individuals who had been convicted of bribery were interviewed for this study.

Definitions

Bribery: The giving, offering, promising, or agreeing to accept something of value that can improperly influence decision making (Boles, 2015). Bribery involves two parties: the party offering the bribe, known as the briber, and the person accepting the bribe, known as the bribe (Boles, 2015).

Contempt of Parliament: According to the 1992 Constitution of Ghana, "an act or omission which obstructs or impedes parliament in the performance of its functions or which obstructs or impedes a member or officer of parliament in the discharge of his duties, or affronts the dignity of parliament or which tends either directly or indirectly to produce that results" (p. 89).

Corruption: A much broader concept than bribery that focuses on how public officials use their office to gain private wealth or social standing. Corruption includes bribery and abuse of power. Some scholars have used bribery synonymously with corruption, but most have described corruption as a much broader category than bribery (Boles, 2015).

Ghana: A former colony of Britain, which gained independence in 1957, Ghana is located in West Africa and shares borders with Ivory Coast in the west, Togo in the east, and Burkina Faso in the north. Ghana has a population of about 29 million people who reside on a land mass of about 92 square miles. Ghana practices a unitary constitutional democracy that is led by a president who is the head of state and government. The president is mandated by the Constitution to appoint more than 50% of his or her ministers from Parliament (Constitution of Ghana, 1992). Ghana also has 275 members of Parliament who have been vested with legislative functions (Constitution of Ghana, 1992). They are elected every 4 years and do not have term limits (Constitution of Ghana, 1992). Ghana has an independent judiciary headed by the Supreme Court, mandated by the Constitution to interpret the constitutionality of legislative or executive action and also criminal and civil matters brought before them (Constitution of Ghana, 1992). Ghana is a member of the United Nations, Non-Aligned Movement, African Union, and Economic Community of West African States.

Ghana Integrity Initiative: A nonpartisan, nonprofit civil organization that was established in 1999. The Ghana Integrity Initiative (GII) is the Ghana chapter of Transparency International, which conducts corruption indices in over 160 countries

throughout the world. It is the goal of the GII to fight corruption and promote good governance in Ghana.

Public Accounts Committee: A committee in Ghana's parliament set up by an Act of Parliament to examine the audited accounts of Ghana ministries, departments, and other agencies by the auditor general, showing how funds were appropriated (Constitution of Ghana, 1992). It is chaired by a member from the opposition party whose party does not control the executive branch (Constitution of Ghana, 1992).

Public servant: As defined by the 1992 Constitution of Ghana, a person who works in the following sectors of the government: civil service, judicial service, audit service, education service, prison service, parliamentary service, health service, statistical service, national fire service, customs, excise and preventive service, internal revenue service, immigration service, legal service, police service, public corporations, and other public services established by the 1992 constitution and parliament.

Theoretical saturation: A state that is achieved when no new themes or issues are identified regarding a category of data. When a researcher gathers data to a point of diminishing returns, saturation is said to be achieved (Dworkin, 2012).

Assumptions

A research approach refers to plans and the procedures for research that span the steps from broad assumptions to detailed methods of data collection, analysis, and interpretation (Gelo, Breakmann, & Benetka, 2008). Research studies are generally conducted using one of the two approaches, or a combination of quantitative and qualitative research methods. The decision about approach to be used to study a topic is

informed by the philosophical assumptions the researcher brings to the study, in addition to the nature of the research problem or the research question being addressed (Gelo et al., 2008). The present study was based on the assumption that there is a subjective reality that needs to be examined to ascertain deeper and qualitative meanings of human perceptions. In using the qualitative approach, it is assumed that there will have to be combination of social and psychological constructed phenomenon where the knower and the known are connected to each other to obtain reality (Gelo et al., 2008). It is assumed that if the study would be inductive and data driven, it would help explain the personal perspectives and understandings of the individuals interviewed. There is a fundamental assumption that behavior can best be understood as it occurs in its natural contexts, without outside constraints or control (Gelo et al., 2008).

The conceptual framework for this study was Sykes & Matza's (1957) neutralization theory, which was based on the assumption that the framework was adequate to support the study design, data collection and analysis, discussion of the findings, and its contribution to social change. It was expected that the data from the interviews would enhance the reliability of the study and the findings of the study. I assumed that all the participants interviewed would provide truthful and honest information during the interviews, and that the information they provided would be a true reflection of their perceptions. During the interview process, I did not assume that those who decided to participate in the study were or were not guilty of bribery, even though they had been found guilty by the criminal justice system and had served their sentences.

Scope and Delimitations

Participants interviewed in this study were people who have worked or are still working in the public sector, who have been accused of, tried, and served a sentence for bribery. I then analyzed these participants' defense statements to ascertain themes. The choice to employ only the qualitative research method to explore the research question determined the scope of this study. Further, the restrictive use of a purposeful sampling strategy to recruit participants also helped to define the scope of the study. The scope of the study was also limited by the fact that I only interviewed public officials who have been found guilty of accepting bribes and have already served their sentences or paid a fine. The fact that vulnerable research populations such as prisoners were not included also limited the scope of the study.

The study was limited to participants who were willing to volunteer to participate in the interview. Those who agreed to participate in the study were made aware that they could withdraw at any time if they choose to or were not comfortable. I assumed that these limitations may limit the initial number of participants.

Limitations

The qualitative research method has inherent limitations in the way data is collected, interpreted, and analyzed. The study participants were individuals I assumed would be able to provide me with the necessary information to answer the research question. The selection of participants was not based on any statistical formula, but rather on assumption, and was therefore subjective. When using a qualitative research method, the sample size can be very small, and not a fair representation of the population.

However, I was limited by time, and could not use multiple data collection methods to collect a large volume of data. Creswell (2012) has suggested that, in using qualitative research methods, trustworthiness and validity of the outcome cannot be guaranteed and the findings cannot be generalized.

My background as someone who lives in a different culture than the Ghanaian context of the study with a different perspective on issues of bribery had the potential to cause researcher biases. This bias could have caused me to measure participants' responses to my own, culturally dependent standard. However, I employed rigorous qualitative procedures to minimize any possible bias.

Significance

The results of this study are significant in that they provide a new perspective on the underlying forces mitigating the acceptance of bribes by public officials, which has received limited attention in extant literature. According to Sykes and Matza (1957), criminals use culturally acceptable values to justify their illegal actions. Following this theory, the results of the present study will reveal the cultural dimensions in participants' reasoning. The understanding of possible neutralizations used by bribees might advance criminological theory, especially as it relates to investigating bribery, and public policy studies.

The results of this study may be beneficial to countries, institutions, business organizations, and decision makers who are looking for means to reduce bribery. Its findings will also aid investigators who examine bribery allegations to recognize common neutralizations used by bribees during interrogations. Legislators, policy

makers, and organizations that comprehend the common neutralizations employed by bribees can enact appropriate laws or design effective and comprehensive ethics programs and policies that can help minimize, if not prevent, the occurrence of bribery.

The results of this study will not only be applicable to Ghana, but also in other developing countries that are facing large-scale corruption. Other developing countries are also facing economic and social challenges as a result of bribery. The fight against bribery is global, and therefore any effort or strategy that has the potential of curbing it will be useful to international institutions such as International Monetary Fund and the World Bank. This study will be of a great deal of significance to Ghana and other developing countries, as its indirect effects will enable the country to score higher on the corruption perception index in future surveys. Foreign investors are not willing to invest in countries where CPI is very high (Van Vuuren, 2002); therefore, developing countries have a personal stake in scoring high on the CPI. The outcome of this study and corresponding recommendations are therefore aimed at the realization of the goal of finding neutralization techniques used by bribees, developing effective policies to eliminate these neutralization techniques so as to reduce bribery and increase CPI in developing countries.

Summary

Bribery has become a significant issue in most countries, especially developing economies where governments have stronger controls over the market and where judicial institutions are weak. The prevalence of bribery in these developing countries has slowed development and decimated economies. In this chapter, I have presented the background

of the problem and clearly stated the problem statement. I formulated a research question to guide the data collection and analysis processes. I explained the nature, purpose and the theoretical framework of the study, which was based on Sykes & Matza's (1957) neutralization theory. I elaborated on the significance of the study and described its scope, limitations, delimitations, and assumptions.

Chapter 2 includes a review of extant literature on bribery and neutralizations. I describe the literature search strategy before defining bribery, its history, its cost, and efforts that have been made to curb it worldwide. The next section reviews past studies that are useful to this study. The chapter will end with a summary of the literature, highlighting gaps in previous knowledge.

Chapter 2: Literature Review

Introduction

Extant research does not yet include an examination of reasons Ghanaian public officials accused of accepting bribes offer in defense of their criminal act. In this study, I examined the reasons public officials in Ghana who have been penalized for accepting bribes give in defense of their illegal actions. I used Sykes and Matza's (1957) neutralization theory as my theoretical framework.

This chapter provides a review of extant literature on bribery. In the first section, I explain the literature search strategy that I employed in the research. I discuss the theoretical framework of this study, neutralization theory (Sykes & Matza, 1957). In the literature review that follows, I discuss literature on crime from the perspective of neutralization theory. I also define bribery and address international efforts to curb it. I review social correlates of bribes and discuss research on bribes in Ghana. I also provide a summary of past research that is important to the present study and conclude by highlighting the existing gap in the literature that I sought to address.

Literature Search Strategy

I searched Walden University Library for relevant articles and journals using search terms including *bribery*, *public servants*, and *neutralization*. I also employed other relevant phrases, such as *neutralization theory*, *gifts and bribes*, *Ghana government*, *public officials*, *bribery and public officials*, *bribery and culture*, *corruption and public officials*, *rationalization theory*, *white collar crime*, and *rationalization theory*. I limited

the results to works published in the past 8 years, from January 2011 to January 2019 and to peer-reviewed articles published in scholarly journals.

I first identified hundreds of articles electronically, then read all the abstracts to determine the relevance of each article to the research topic before downloading it. I used this process to narrow the articles to about 60, which I found to be relevant to my research topic; I read these articles thoroughly. I used Google Scholar search to access some websites, such as Transparency International, Government of Ghana websites, and Ghanaweb, which led me to other websites where I obtained relevant articles. My dissertation chair also led me to some useful articles and journals. After reviewing all available articles, I narrowed the focus of the study. I focused the literature on white collar crime and neutralization theory, which enabled me to form the basis of this literature review.

Theoretical Foundation

I selected neutralization theory as the theoretical framework for the present study. A tenet of Sykes and Matza's (1957) neutralization theory is that people engaging in deviant behavior know right from wrong and that, when committing deviant behavior, they employ acceptable social values to justify their wrongdoing and neutralize their feelings of guilt. This theory is useful because it facilitates an understanding of the ways in which criminals free themselves of culpability. When delinquents see their behavior not only as right, but also as acceptable, any social control that could otherwise check deviant motivational patterns becomes useless (Sykes & Matza, 1957).

Cressey (1953), who was the first to examine “rationalizations,” discovered that embezzlers used rationalization to hide moral blame based on their corrupt behavior. In order to comprehend why and how public officials in positions of trust could breach that trust, Cressey interviewed about 200 male offenders who had embezzled funds in California and had been found guilty and imprisoned. Cressey concluded that, for embezzlement to occur, three elements were necessary. These elements were (a) the individual must have a non-sharable financial problem, (b) the individual must possess the necessary knowledge and opportunity to commit the act, and (c) the individual must be able to rationalize their actions (Cressey, 1953). According to Cressey, “these rationalizations enable them to adjust their conceptions of themselves as trusted users of the entrusted funds or property” (p. 30). Cressey’s work has been influential in the development of the fraud triangle. Keiffer and Sloan III (2009) noted that professional fraud investigators used Cressey’s observations in developing the fraud triangle.

Coleman (2001) conducted a similar study, which added to what Cressey (1953) and other researchers had done. Coleman concluded that three elements are necessary before white-collar crime can occur. Coleman proposed the three necessary elements as (a) motivation, (b) opportunity, and (c) neutralization. In explaining motivation, Coleman asserted that the reason someone may turn to illegal behavior is the motivation the person may get from the “culture of competition” in society, which urges people to look for financial gain at all cost, or the fear of losing what one has already gained. As for opportunity, Coleman explained that the complex structure of organizations and lack of adequate legal controls on new forms of deviance provides easy opportunities for people

to perpetuate illegal acts. Coleman also noted that motivation and opportunity to commit the crime might not be sufficient reasons for offenders to commit their illegal act, because white-collar crime offenders understand the moral barriers that have been created by society. It is therefore important for offenders to find a way of neutralizing the ethical constraints associated with their illegal behavior. It is reasonable to assume that, where an individual has the necessary motivation and opportunity to commit a crime, and the only hurdle preventing the committing of the crime is the feeling of guilt associated with it, that individual might seek to find a means of neutralizing this guilt.

Authors of longstanding qualitative studies have concluded that white-collar offenders almost always deny their own criminality (Ross, 1907; Sutherland, 1940). Empirical studies in recent years have suggested that white-collar offenders may deny their own criminality by refusing to label themselves as “criminal,” a process Benson (1983) has referred to as “denying the guilty mind” (p. 589). This denial may be attributed to the fact that white-collar offenders are generally individuals who, at the time of their offense, are in high social positions and conform to most traditional social norms. According to Stadler and Benson (2012), “a distinguishing feature of the psychological makeup of white-collar offenders is thought to be their ability to neutralize the moral bind of the law and rationalize their criminal behavior” (p. 494). Stadler and Benson also emphasized that “this process allegedly frees offenders from behaving in a socially acceptable manner by convincing them that it is acceptable in their current situation to engage in behavior that is traditionally considered immoral, deviant, delinquent, or criminal” (p. 495). Figure 1 shows the components of the fraud triangle.

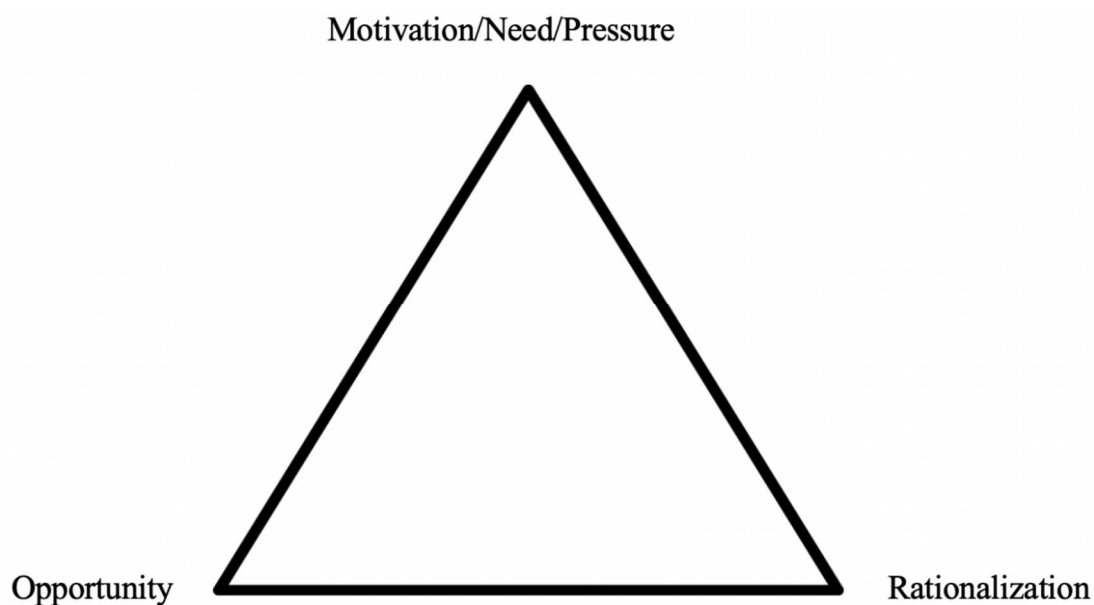


Figure 1. Components of the fraud triangle.

Sykes and Matza (1957) proposed neutralization theory to explain how delinquents “drifted” into illegal behavior, at a time when many theorists were of the belief that juvenile delinquents had a different value system than nonoffenders and were committed to delinquent behavior. Sykes and Matza (1957) argued that juveniles had the same value systems as other members of conventional society and that they were able to engage in delinquent behavior by using certain “techniques of neutralization” that allowed them to conceal their guilt and justify illegal behavior. These neutralizations, learned by the juveniles before they engaged in the deviant behavior, not only protected the individual from self-blame, but also from the blame of others (Sykes & Matza, 1957).

Sykes and Matza (1957) explained five major techniques that juvenile offenders employ to neutralize their illegal actions:

1. Denial of Responsibility
2. Denial of Injury
3. Denial of Victim
4. Condemnation of the Condemners
5. Appeal to Higher Loyalties.

It is important to note that the techniques adopted by juvenile delinquents may not be enough to “fully shield the individual from the force of his own internalized values and the reactions of conforming others” (Sykes & Matza, 1957, p. 141). However, these techniques may be sufficient to loosen social control and contribute significantly to delinquent behavior. Sykes and Matza (1957) also posited that techniques of neutralization were learned and adopted by delinquents through their interaction with others. Maruna and Copes (2005) state that Sykes and Matza (1957) argued against Cohen (1955), who they claimed placed too much emphasis on the extent to which delinquent youth deviated from the normal moral values. According to Cromwell and Birzar (2012), Sykes and Matza (1957) have explained that those who commit delinquent behavior need not be people who are antisocial or be committed to a deviant subculture before committing the illegal act.

According to Sykes & Matza (1957), offenders use Denial of Responsibility to obviate or reduce guilt associated with the offense committed and claim that the offense was beyond their control. Offenders use Denial of Injury when they claim their action caused no injury to anyone. In the Denial of the Victim technique, Sykes and Matza (1957) suggested, offenders hold the view that their victims deserve what they get

because of their own bad lifestyle or behavior. The offender's behavior is viewed as a punishment to the victim or a form of retaliation. In *Condemnation of the Condemners*, offenders shift attention away from their bad behavior; for example, they blame law makers, law enforcers, and others in positions of authority and respect for being the cause of their actions. They are of the view that the system is so corrupt that it lacks the moral authority to condemn them of any wrongdoing. Appeal to Higher Loyalties occurs when offenders perceive their actions are justified because they are committing the offense as a retaliation on behalf of a family member or as a loyalty to a family member or a friend.

Other neutralization techniques include "defense of necessity" (Cromwell & Birzer, 2012), "everybody does it" (Coleman, 1998), "metaphor of the ledger" (Klockars, 1974), "justification by comparison" (Cromwell & Thurman, 2003), and "postponement" (Cromwell & Thurman, 2003). While neutralization techniques vary, the realization of the existence of neutralization employed by offenders is the most important component of this relevant theory. Even though Sykes and Matza's (1957) neutralization focused on juvenile offenders, various empirical studies have shown that not only juveniles, but also adult offenders, use neutralization techniques (Alvarez, 1997; Copes & Viercuties, 2009, 2012; Copes, Mullins & Klenowski, 2011; Cromwell & Thurman, 2003; Presser, 2004).

Sykes and Matza (1957) posited that neutralization techniques do not occur to individuals spontaneously but are learned. It may be assumed, from a learning perspective, that adults have a greater number of possible neutralizations than juveniles and perhaps a better ability to articulate them since they have more life experience (Cromwell & Birzer, 2012). According to Cromwell and Birzar (2012), the original

formulation of neutralization theory by Sykes and Matza (1957) was focused on juvenile offenders who were at least partially committed to the conventional moral order. These individuals used techniques of neutralization to avoid “disapproval flowing from internalized norms and conforming others in the social environment” (Sykes & Matza, 1957, p. 666). Subsequent research has revealed that delinquents who are not too committed to moral order are less likely to use neutralizations than delinquents who express favorable higher moral order (Agnew, 1994; Shields & Whitehall, 1994).

Cromwell and Thurman (2003) suggested that both amateur and professional shoplifters use techniques of neutralization. Cromwell and Thurman (2003) also alluded to the fact that neutralization and commitment to conventional values are conceptually and empirically distinct. They noted that offenders who are perceived to have values that society deems legitimate may want to use neutralization to reduce feelings of shame and guilt that arise from their criminal behavior, while others whose values are inconsistent with what society deems legitimate use neutralization to maintain self-image when they are condemned by others, to establish a defense against possible prosecution, or to assist subsequent offenses (Cromwell & Thurman, 2003).

Several studies have examined the use of neutralization by career property thieves and / or violent criminals: people who are seen as not committed to values of conventional society, or people whose commitment to such values is nonexistent (Agnew, 1994; Copes, 2003; Levi, 1981; Presser, 2004). It would be reasonable to believe that, because these individuals are professional criminals, they would have no shame and therefore would find no need to neutralize their guilt, either after or before the

criminal act. However, studies have found that such professional criminals want to maintain a positive self-image and to portray themselves as good. Presser (2004) studied how 27 incarcerated violent offenders used neutralizations and found that, even though most of the offenders admitted their crimes, they tried to use a variety of neutralizations and excuses to cause others to perceive them as morally good people. Thurman (1984) explained that, “when moral commitment is high, the level of guilt operates as an obstacle to deviance which neutralization cannot effectively reduce” (p. 295). Conversely, “when commitment is low, guilt exists at levels susceptible to neutralization strategies” (p. 295).

Copes (2003) argued that there may be a sequential order to the use of neutralization techniques and that neutralizations can protect offenders who are still attached to conventional social order from negative self-identity. However, Copes (2003) also noted that those who are less attached to the social order and do not experience too much guilt from their offense may use neutralization to manage their identity to other people. Copes (2003) asserted that “low attachment” offenders and “high attachment” offenders may not use the same neutralizations. While low attachment offenders were more likely to use denial of the victim, high-attachment offenders may use appeal to higher loyalties (Copes, 2003).

According to Sefiha (2012), neutralization is not just useful in understanding why people choose to engage in criminal acts but is also imperative in making the criminal act possible in the first place. Studies have shown that various neutralization techniques have been employed before an individual commits a deviant act. Lois (2009) has argued that

individuals use neutralization techniques to counteract deviant emotions. Other researchers have argued against her approach, calling it “motive mongering” (Christensen, 2010). While the techniques of neutralization have been tested in numerous research studies over the years, no extant study has examined the techniques used by white collar crime offenders in Ghana. In this study, I identified and analyzed techniques used by public officials who have been accused of and tried for accepting bribes.

Literature Review Related to Key Variables and/or Concepts

Definition of Bribery

The concept of bribery has been in existence for over 600 years, and first appeared in English literature when Geoffrey Chaucer (1343–1400) used the term to describe a thing stolen, theft, robbery, spoil or plunder in *The Canterbury Tales* (Chaucer, 1951). That initial concept of “brybe” had a negative connotation. Harland (2000) tried to trace bribery to the Old Testament, using content analysis to examine the Hebrew word for the equivalent of bribery. Harland (2000) suggested an overwhelming presence of bribery in a negative sense, which was rejected across generations. Even though people still view bribery in a negative sense, its meaning has changed since those initial usages. It is now perceived more as a voluntary act than extortion or coerced act that used to be associated with it (Fritzche, 2000). Words such as connections, kickbacks, grafts, enticements, and inducements are all synonyms of bribe (McNeil & Pedigo, 2001). Johnstone and Brown (2004) examined how the history of bribery and corruption has shaped policies in the United States and United Kingdom and noted that criminalization of bribery by English Common Law goes as far back as 1765.

In the 18th century, when fraud began entering trade as a result of the exaggeration of shares to attract investors by companies leading to the South Sea “Bubble,” the parliament of Great Britain enacted the Bubble Act of 1720 to change business cultures that facilitate bribery (Mukwiri, 2015). The Act only served short term interest as its limited legal and economic effects minimized its long-term significance

Fritzsche (2000) noted that it can be difficult to distinguish gifts from bribes in the corporate world. A gift given with a purpose to influence the recipient is a bribe (Fritzsche, 2000), though it is sometimes difficult to determine the intention of the giver. When gifts are offered, they bind both actors in the transaction together. “One good turn deserves another,” is an example of a traditional adage to explain why people sometimes purposely give gifts to create a future relationship. It has been established that because we cannot do away with gifts, they do not become independent of the givers, and recipients are still bound by obligations to the givers (Yang, 1989, p. 47). This means that while a bond is created between the giver and receiver of gifts, the receiver of gifts has an obligation to reciprocate.

One basic moral norm in society is to reciprocate kindness, which plays an important role in both establishing and maintaining social systems based on owed obligations (Gouldner, 1960). As a moral norm, reciprocity dictates that, to be a respected human being, you should give back to those who give to you (Gouldner, 1960). The reciprocity created by giving a gift is a central phenomenon in gift economics (Gouldner, 1960; Gregory, 1980). In some societies, gifts are given to save face or establish honor. Gifts are exchanged in return for honor or status, which can obligate the receiver to

reciprocate to avoid losing face (Yang, 1989). A common goal of diverse companies is to establish and maintain good relationships with their clients and partners. Due to the reciprocity inherent in giving gifts, companies often seize gift-related opportunities to build and maintain good business relationships.

The threshold for establishing bribery or illegal gratuity has historically been very high, even in advanced countries where the fight against bribery is taken very seriously. Section 201 of Title 18 of the US code that governs offenses of bribery and illegal gratuity states that, to prove bribery, the government must generally establish that: (a) a thing of value was given, offered, or promised to (or, in the case of a recipient, demanded, sought, received, or accepted by); (b) a present or future public official; (c) for an “official act”; and (d) with corrupt intent to influence (or be influenced). A critical look at this code and its interpretation should prompt several questions. For example: What is a thing of value? This can be interpreted differently by different people and in different jurisdictions, despite the fact that the courts have provided a broad definition to include monetary and other tangible payments as well as intangible benefits such as promises of future employment, vacation trips, shares of stocks, and unsecured, quickly arranged loans. Any item that the recipient considers to be of value can be categorized as a bribe under this definition. However, bribees may not admit that something offered has value to them in order to avoid trouble.

The timing of the conveyance of the “thing of value,” as stated in the Section 201 of Title 18 of the US code, has been argued as a major determinant of bribery. Kircher et al. (2008) have suggested that bribes are paid before an official act takes place.

Although most bribes are paid in advance, it should be noted that there are situations where bribes are actually conveyed when the official act has already been done (in cases when the briber believes the official has already committed himself to the action and there is a good working relationship).

In addition to the timing issue, intent is an important aspect to consider when defining bribery. In the US code, to prove a bribery allegation under section 201(b) of Title 18, the government must show an intent to influence, or be influenced in, the performance of an official act. This means that government must establish the existence of *quid pro quo* or a specific intent to give or receive something of value for an official act. However, in some cases, circumstantial evidence has been applied to prove statutory intent in bribery cases (Kircher et al., 2008). Ambiguous definitions concerning timing and intent have the potential to create loopholes for public officials to engage in bribery.

International Efforts to Curb Bribery

The United States enacted the Foreign Corrupt Practices Act (FCPA) with the aim of prohibiting US companies from paying bribes when doing business in other countries. Since the launch of the Organization for Economic Co-operation and Development (OECD) Anti-Bribery Convention in 1998, about 39 countries have shown commitment to passing and implementing laws to prohibit the bribery of foreign public officials. The United Nations Convention Against Corruption (UNCAC) has also been enacted to widen the anti-bribery net, though it has somewhat weaker enforcement than the Anti-Bribery Convention. The United Kingdom Bribery Act, which came into effect in July 2011, seems to be stricter than the FCPA (David-Barrett, 2014). These laws are aimed at

preventing the countries' businesses and organizations from paying bribes when transacting business internationally, thereby cutting down bribery.

The United States and other OECD countries have seen some increase in the enforcement of laws prohibiting bribery. Weiss (2009) has stated that there has been major growth in the number of investigations, prosecutions, and penalties imposed on those found to have violated bribery laws. The US Securities and Exchange Commission (SEC) could only pursue nine FCPA enforcement actions between 1977 and 2000, but it was able to bring charges in 104 cases between 2001 and 2012 (David-Barrett, 2014). Other countries, especially the UK, Germany, and South Korea, have taken various enforcement actions in an attempt to send strong signal to companies and international businesses that bribery is unacceptable. United States and other OECD countries have also shown concern regarding how companies operating in corrupt environment should behave, and have developed related expectations (David-Barret, 2014). United States and other OECD countries previously reported caring less about whether companies paid bribes or not before the Anti-Bribery Convention in 1998, and when they did care, perceived bribery as a necessary "grease" to facilitate smooth transaction of business. However, their perception has changed over the years, and they now see the payment of bribes as reprehensible, irresponsible, and unacceptable (David-Barret, 2014).

In spite of these laws and enforcement regimes imposed by the international community, a question remains as to whether all bribes are unethical. More specifically, many anti-bribery laws still defend bribery or provide an exception for "facilitation payments" (David-Barrett, 2014). In 2010, a study of senior executives by Grant

Thornton in UK revealed that 23% of respondents were of the view that there were situations where paying a bribe to do business was simply unavoidable (David-Barrett, 2014). According to Davis (2012), the US Department of Justice and the Security Exchange Commission impose greater sanctions on companies that violate FCPA in countries with lower per capita gross national income and weaker anti-bribery institutions than countries with higher per capita gross national income and stronger anti-bribery institutions.

Social Correlates of Bribery

Scholars have identified various factors—such as system of government, competitive bidding, perception of bribery, and social distance—that influence the level of bribery in any society. Rose-Ackerman (1978) suggested that the type of regime can determine the level of bribery: in a decentralized regime, for example, bribery is lowered as competition across government officials “bid down” or reduce the number of bribes (as long as at least some of the government officials are honest). In considering a model that would allow customers applying for government services to re-apply to another government official when a bureaucrat demands a bribe, Rose-Ackerman (1978) identified bureaucratic competition as a possible means to reduce bribery. Further, Rose-Ackerman (1978) established that, where there is competition between a few honest officials and many corrupt officials, bribery will decrease. This model seems to suggest that, when there is competition among government officials delivering public services, both the level and incidence of bribery will decrease. Those honest public officials in the system would “bid down” the number of bribes by being in competition with the corrupt

officials. This model is also based on the premise that, in such a decentralized system, the public will have an option as to which government official with whom to do business.

However, Shleifer and Vishny (1993) have suggested that, if a single government official is allowed to create a monopoly in providing services, this will invariably lower demand for a bribe as only one government official will be demanding bribe. Therefore, total bribe payments under centralized bureaucratic structures should be lower than those under decentralized, competitive structures. Blackburn and Forgues-Puccio (2009) established that coordination among officials can lower the total amount of bribes paid. This can prevent harm to economic growth, based on Blackburn and Forgues- Puccio's (2009) development of a model in which firms need several licenses to operate. In examining bribery that occurs in the trucking industry in Aceh, Indonesia, where drivers pay bribes at check points along the route, Olken and Barron (2009) concurred with Shleifer and Vishny (1993) and concluded that total bribe payments were greater under decentralized regimes than centralized regimes.

Competition among firms to obtain government contracts has also led to bribery. One of the few studies that have considered this type of corruption was conducted by Beck and Maher (1985). They modeled bribery as a type of competitive bidding for the procurement of government contracts. Beck and Maher (1985) established that competitive bidding and bribery yield the same result for the person offering the bribe. In the absence of any form of penalty for those who offer bribes, firms would be indifferent between paying bribes and engaging in competitive bidding. Beck and Maher (1985) modeled bribery as an auction where companies or firms negotiate with government

officials to obtain a procurement contract with a contract price that is known by all stakeholders in advance. All competing firms know that the contract will be given to the firm that offers the biggest bribe. This view compares bribery to competitive bidding in a government purchasing context. Whereas competitive bidding is one method of procurement, bribery is a common alternative in many Third World countries. Although bribery is often considered to be the ethical antithesis of competitive bidding, studies have shown that there is a fundamental isomorphism between bribery and competitive bidding on the supply side of the transaction.

Using the BEEPS III dataset on transition countries and the Censored Quantile Regression methodology to empirically estimate the number of bribes paid by firms to obtain government contracts, Beck and Maher (1985) established that, when there is an increase in the number of competitors, the number of bribes paid also increases. They also found that the marginal effect increases with the number of bribes paid up to a maximum, then decreases. However, the marginal effect remains positive, indicating that this relationship follows an inverted U shape. Beck and Maher (1985) contended that this relationship is a result of more competitors raising demand for these contracts.

Alexeev and Song (2008) also examined the relationship between competition and bribes paid to achieve aims regarding taxes, licenses, customs, regulations, and other services, and suggested that the positive association between competition and bribery comes from the cost reducing nature of this type of bribe. In studying why public officials and citizens engage in bribery, Tavits (2010) argued that willingness to engage in bribery is more likely in situations when one does not see bribery as morally or situationally

wrong. Tavits (2010) also alluded to the fact that bribery can be imitated among peers, meaning that there is a higher possibility that one will engage in bribery when they know that their peers are also engaging in bribery. According to Tavits (2010), social learning theory best explains situations where structural constraints are absent or incentives to engage in bribery are present.

According to Jancsics (2013), the relationship and the degree of social distance between corrupt officials and firms may influence the nature of bribery. A horizontal relationship occurs in the balance of reciprocity between the government official and the firm. Jancsics (2013) suggested that, the more the two partners trust each other and the more intimate the relationship, the shorter their social distance. The more the two partners are able to successfully repeat their corrupt practices, the more they trust each other. When the actors do not know or are not well connected to each other, they are often hesitant in exchanging mutual favors. In such circumstances, the government official or firm may require specific brokers to introduce actors to each other and mediate the corrupt transaction until they develop an intimate relationship and are able to trust each other.

Bribery in Ghana

There is very limited literature on bribery in Ghana; therefore, policy makers have been struggling to enact the right policies to curb the issue. The few studies on bribery in Ghana have been focused on factors that motivate public servants in Ghana to accept bribes. Between 1982 – 1992, Ghana was under a military dictatorship where rule of law and transparency were virtually non-existent. The re-emergence of constitutional

government in 1992 was designed to establish rule of law and curtail corruption at every level. The constitution places term limits on governments and requires a free, fair, and competitive multi-party election where incumbent governments who face the possibility of losing the election are expected to demonstrate their fight against corruption, while the opposition parties are expected to expose corruption in the government. The prescription of separation of powers, judicial independence, and protection of civil liberties and freedoms in the 1992 constitution of Ghana were all aimed at reducing corruption. The constitution did not limit the fight against corruption to state institutions alone, but also guaranteed freedom of press and association. This has led to the emergence of civil societies and independent media that have exposing corruption as one of their central goals.

However, the emergence of the 1992 constitution in Ghana has actually served to entrench executive powers of government, to the extent that separation of powers is non-existent. The president is required to appoint at least 50% of his ministers from parliament. This exposes the parliament to executive manipulation. Parliamentarians who are either members of the executive or want to be appointed by the president may not hold government officials accountable for their corrupt acts or vote to censure them (Bagbin, 2014; Bedzrah, 2016). The judiciary has also been accused of taking bribes in the execution of justice, thereby rendering it ineffective in the fight against bribery in Ghana.

When the Chief Justice revealed that some court clerks take bribes to retrieve or hide dockets (Acquah, 2005), the issue did not receive a great deal of public attention

because nobody was prosecuted. However, in 2015, when a renowned Ghanaian investigative journalist, Anas Ameriyaw Anas, exposed various kinds of bribery in Ghana's judicial service, the nation's public was shocked (Gordon, 2017). Judges and other judicial staffers were caught on camera taking bribes in the execution of justice. A five-member committee set up by the Chief Justice and the Judicial council to investigate the allegation found that the allegations were true (Gordon, 2017). Gordon (2017), who researched bribery in the judicial service of Ghana, found that 75% of respondents had paid a bribe to either a judge or a judicial staffer to remove a docket, influence the outcome of a case, get a case assigned to a particular judge, or delay a case. Gordon (2017) opined that bribery can be reduced in the judiciary if judges and the judicial staff are paid a living or socially acceptable wage.

Independent media in Ghana, which is supposed to investigate and expose corruption, is fraught with problems. According to Gyimah-Boadi (2002), even though media censorship has been relaxed, it is only the operative rule that has changed from "don't say anything critical about powerful office holders" to "you better watch what you say or else." The fear of victimization by corrupt officials prevents investigative journalists from investigating and exposing corruption in Ghana. Some powerful and corrupt officials in Africa use assassination and threat of assassination of journalists to subdue investigative journalism (Gyimah-Boadi, 2002). In January 2019, an undercover investigative journalist and a key member of the Anas Aremeyaw "Tiger Eye Private Investigations team, Ahmed Hussein-Suale was assassinated in Ghana (Gunter, 2019). Another challenge facing the media is access to information. The proposed Right to

Information Bill, which is supposed to give the media and Ghanaians unfettered access to information, has not been passed. Successive governments have avoided passing this bill.

The search for effective strategies to combat corruption in developing countries has become a major preoccupation of the international donor community (Abdulai, 2009). One key factor in fighting corruption has been political will. If political leaders are not ready to make the fight against corruption a priority, good and effective policies and strategies to fight corruption will remain theoretical. Abdulai (2009), who examined the role political will plays in combating corruption in Hong Kong, Singapore, and Ghana, concluded that there is a lack of genuine political will on the part of the political elite in Ghana to fight corruption. Abdulai (2009) found that political leaders in Ghana are only interested in “zero tolerance for corruption” talk, while they continue to engage in “tolerant corruption.” Abdulai (2009) highlighted the need for the fight against corruption initiatives to be participatory and inclusive of all stakeholders, including public and private sectors as well as civil societies. If political leaders provide adequate funding and staff for specialized anticorruption agencies, grant them independence in the execution of their duties, provide incentives to those who comply with anticorruption laws, and punish those who flout anticorruption laws swiftly, the fight against corruption in Ghana will achieve positive results (Abdulai, 2009).

Researchers in Ghana have also examined the relationship between e-governance and bribery. E-governance is the use of technology, especially internet applications, to enhance the delivery of services and information by the government to its business partners, citizens, employees, government entities, and other agencies (Kaur, 2015).

Marful and Brako (2016) believe that the frequent face-to-face interaction of public officials and the citizenry breeds bribery, so if government can find a means of doing business electronically with the people, it will be able to reduce bribery (Marful & Brako, 2016). According to Marful & Brako (2016), e-governance minimizes interactions between public officials and citizens, and thereby increases accountability and transparency. Marful & Brako (2016), who examined the relationship between corruption and e-governance in developing countries including Ghana, concluded that the use of the Integrated Financial Management System, an application used for procurement of contracts, makes it difficult for bidders to bribe government officials because bids are submitted online. They concluded that e-governance can help reduce bribery in Ghana.

Somiah (2006) examined factors that motivate managers in accepting bribes before hiring and concluded that—since friends, acquaintances, school mates, and societal networks are able to engage more easily in bribery than unconnected individuals—people find means to create acquaintances with people in high positions in order to bribe them. Somiah (2006) suggested that economic conditions and social and seasonal activities such as Christmas and Easter motivate managers in hiring positions to accept bribes before hiring. Somiah (2006) therefore suggested that, if managers in hiring positions are paid good wages, it will reduce their desire to accept bribes.

Ghana is now ranked 81 out of the 180 countries in the most recent Corruption Perception Index (CPI) results released (Transparency International, 2017). Ghana has dropped eight points since 2016, an indication that efforts being made by the government to reduce corruption are not yielding positive results. The executive director of the Ghana

Integrity Initiative, Linda Ofori-Kwafo (2018), has attributed the rise in corruption in Ghana to inadequate investigations, prosecutions, and sanctioning of corrupt officials. In reaction to this study from the GII and the auditor general's report, the government of Ghana has created an office of the Special Prosecutor with the mandate to investigate and prosecute public officials who engage in any form of corruption. However, one year after its founding, this office was yet to prosecute a single public official. There are several other government agencies, like the Commission on Human Rights and Administrative Justice, Bureau of National Investigation, and Economic and Organized Crime Office, that have an ostensible role in preventing bribery. However, according to Ofori-Kwafo (2018), these state agencies are unable to conduct adequate investigations that can lead to prosecutions and sanctioning. Could the inadequate investigations be a result of investigators' lack of understanding concerning the reasons offenders give in defense of their illegal actions? The findings of extant literature on this topic have not been sufficient to aid in the development of policies to curb bribery in Ghana; therefore, the aim of the present study is to fill that gap.

Summary and Transition

In this chapter, I reviewed several studies relevant to the impact of bribery, efforts that have been made to curb it, and how criminals have tried to neutralize their guilt. Bribery has negative economic consequences, which affect the poor more than the rich. There have been international efforts to curb bribery, as the United States and other developed countries have enacted laws to prohibit companies from paying bribes; however, the enforcement of such laws has not proved very effective.

Researchers have established that the type of government can influence the level of bribery in any society. While some argue that bribery is less prevalent in decentralized regimes, others contend that bribery is less prevalent in centralized regimes. Researchers have noted that, when an individual has the necessary motivation to commit a crime and the opportunity to commit the crime exists, they will find a means to neutralize the guilt associated with committing the crime. As noted in this literature review, neutralization theory has provided a reliable framework for understanding how white-collar offenders devise means to neutralize the guilt that comes with committing an offense.

In Chapter 3, I address the research design and the rationale for the choice of the qualitative research approach. I also consider the role of the researcher in a qualitative research method, including discussions of trustworthiness and ethical procedures. The chapter also includes an explanation of the methodology used, such as sampling strategy and procedure, sample selection, and sample size, as well as the data collection and analysis methods.

Chapter 3: Research Method

Introduction

The purpose of this study was to examine the self-identified reasons Ghanaian public service employees provide when explaining their acceptance of bribes. Previous researchers studying bribery have focused on bribers and their reasons for bribing public officials but have not accorded sufficient attention to those who accept bribes and how they rationalize their actions (e.g., Gordon, 2017). I developed the research question to explore how public servants who have served sentences for accepting bribes explain their illegal actions. In conducting this study, I explored and clarified a number of issues, including participants' understanding of the difference between gifts and bribes.

This chapter opens with a discussion of the research design and the rationale behind choosing this approach. I will describe the role of the researcher as well as the methods used, such as the sampling strategy and procedure, sample selection, and sample size. I also explain the data collection methods I used in the study and provide details as to how I performed the data analysis.

Research Design and Rationale

The nature of the research question in the present study warranted the use of a qualitative approach. Cassell and Symon (1994) provided a list of defining characteristics for qualitative research. They stated that qualitative research focuses on interpretation rather than quantification; emphasizes subjectivity rather than objectivity; facilitates more flexibility in the process of conducting research; is more oriented towards process than outcome; entails more concern with context, viewing behavior and situation as

inextricably linked in forming experience; and explicitly recognizes the impact of the research process on the research situation (Cassell & Symon, 1994). Cassell and Symon suggested that the qualitative method is the most appropriate method for research questions that focus on organizational processes, outcomes, and the understanding of both group and individual experiences of work.

According to Denzin and Lincoln (2006), qualitative researchers “turn the world into a series of representations, including field notes, interviews, conversations, photographs, recordings, and memos to the self. At this level, qualitative research involves an interpretive, naturalistic approach to the world” (p. 3). The subject matter under investigation in the present study has not been well researched or understood. Quantitative methods are frequently used to test hypotheses and evaluate theories (Denzin & Lincoln, 2006). Using the qualitative approach allowed me to gather and analyze data from the sampled population to understand the existence or nonexistence of techniques of neutralization employed by public servants accused of bribery.

Spraitz and Bowen (2016) used qualitative content analysis to examine whether Catholic priests accused of sexual abuse were using techniques of neutralization to minimize their feelings of guilt. Spraitz and Bowen used the priests’ personnel files to conduct a content analysis of all direct correspondence and statements made by the accused. Spraitz and Bowen found that many priests denied responsibility or injury in an effort to justify their sexually abusive behaviors but could not establish any discernible patterns of techniques used. Spraitz and Bowen’s work is particularly relevant to this study because they used qualitative content analysis to examine if techniques of

neutralization were being used by the accused Catholic priests. Their findings indicate the value and usefulness of a qualitative content analysis in the research of human behavior.

To investigate how public officials accused of accepting bribes rationalize their illegal action and to examine the underlying reasons and justifications used by the sampled officials, I posed the following questions to participants during their interviews:

1. As a public official, how did you perceive what was offered you at that time?
2. Did you know clearly at the time of taking the bribe that this was an unacceptable or illegal act? If yes,
3. How did you convince yourself to accept what was offered you?
4. Under what circumstance would you have considered what was offered you as a bribe?
5. How did you respond to or defend against the bribery accusation against you?

Role of the Researcher

In this study, I was the instrument of data collection and data analysis. I recruited all participants directly through telephone calls. My data collection process began with an in-depth interview, which was followed by transcription and coding of the interview and then analysis and interpretation of the emerging themes. I did not have friends, relatives, or colleagues who qualified as participants in the study; therefore, I did not have any personal or professional relationship with the participants. I did not have any power over potential participants, and I endeavored to create an environment where participants felt they were not being coerced or obligated to take part in the study and could opt out easily. I was very flexible with my interview questions and ready to adjust my strategy in

the field if any participant became uncomfortable in answering any question or felt they could not continue with the interview. I gave more time to participants who requested it to answer certain questions. Participants whom I felt looked uncomfortable in answering certain questions were reminded of their rights not to answer the question, to take a break, or withdraw from the interview without facing any consequences. I made sure to keep all information collected confidential and communicated this intention to participants both before and after the interview. I avoided researcher bias by adhering strictly to requirements for qualitative research design and the guidelines of Walden University's Institutional Review Board (IRB).

According to Creswell (2013), ethical issues in qualitative research may occur before conducting the study, when the study begins, during the collection of data and data analysis processes, when reporting the data, and when publishing the study. In this study, I was mindful of the strengths and weaknesses of the qualitative content analysis research method I was using, especially concerning how data were collected and analyzed. An inherent weakness of the qualitative research method is the fact that the researcher is the instrument of data collection. Because subjectivity and bias often threaten the credibility of qualitative research (Creswell, 2013), I applied relevant philosophical and methodological assumptions to control some of these weaknesses inherent in qualitative research method. I ensured strict adherence to ethical standards throughout the study.

When using the qualitative research method, it is important to ensure *credibility*, *authenticity*, *transferability*, *dependability*, and *confirmability* to offer validity, objectivity, and reliability throughout the study. Regarding credibility, it is necessary for

a researcher to ensure that the findings of the study are based on the views expressed by the research participants (Creswell, 2013). To ensure the validity of the data, I made sure that responses of the research participants were comprehensible. When it became necessary, I went back to the research participants during the analysis phase to make sure that I understood their meaning clearly. To ensure transferability, I provided a detailed account of the characteristics of what was investigated, as well as the context of the study and any changes that had the potential to impact the findings. I have also provided detailed records of the process of the study as an audit trail of all aspects of the study and to establish confirmability. I made sure that the research design involved cohesion between the research question, instrument of data collection, research participants, data analysis, and data presentation. I sent a summary of the findings to each participant after completion of the study.

Methodology

Participant Selection Logic

The purpose of this study was to examine the psychological process of public officials who have been accused of and penalized for taking bribes by analyzing qualitative data collected from a sample of selected public officials who have served their sentences for engaging in or accepting bribes in the execution of their official duties. In Ghana, many public institutions have been accused by the public of taking bribes in the performance of their duties. The president of Ghana, Nana Akufo-Addo (2017), has stated that about two billion dollars is lost through bribery at the port every year, depriving the country of necessary resources for development. Officials of public

institutions—such as the police, the judiciary, public utility agencies, metropolitan and district assemblies, and public schools—are frequently alleged to take bribes in the execution of their official duties (Akufo-Addo, 2017). As such, to delimit the scope of the present study, I restricted the selection of the sample to those who have been publicly accused of and investigated for accepting bribes, have pleaded or been found guilty, and have already served their sentences or paid their fines.

Sample selection. I employed a purposive sampling procedure (Creswell, 2002; Newman, 2003; Patton, 2002) to make sure that participants were ex-convicts or public officials who have already been punished for accepting bribes. The use of the purposive sampling strategy is based on the fact that participants have information or experience to share. Due to time constraints and potential IRB challenges, I did not try to recruit protected and or vulnerable research populations such as convicted offenders who were still serving their time, mentally disabled persons, or individuals who were in crisis. The selection of the research participants was based on the prospective participants' availability and willingness to participate without any financial benefits. Participation in this study was restricted to public servants who have been accused of accepting bribes, trialed for accepting bribes, found guilty of accepting bribes, and have already served their punishment for accepting bribes. Public servants who have been accused of and punished for accepting bribes, but were on parole or probation, were excluded from this study.

The sample selection process included three steps:

1. Developing a pool of names.

2. Finding contact information associated with the names.
3. Contacting the individuals in the name list.

Figure 2 shows the sample selection process.

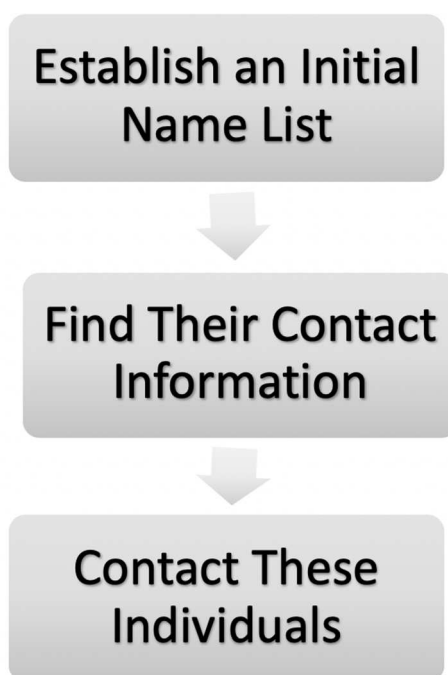


Figure 2. Sample selection steps.

I obtained a pool of names from two sources. The first source was the Commission on Human Rights and Administrative Justice (CHRAJ). This is an institution created by the constitution of Ghana to investigate administrative malpractices, including bribery allegations. Article 216 (e) of Ghana’s 1992 constitution empowers the CHRAJ “to investigate all instances of alleged or suspected corruption and the misappropriation of public moneys by officials and to take appropriate steps, including reports to the Attorney General and the Auditor General, resulting from such

investigation” (p.144). As an institution created by the Constitution of Ghana, the CHRAJ has power to issue subpoenas requiring the attendance of any person before the Commission and the production of any document or record relevant to any investigation by the Commission and to cause any person contemptuous of any such subpoenas to be prosecuted before a competent court (Ghana’s 1992 Constitution). According to Section 19(4) of Act 456,

The Commission on Human Rights and Administrative Justice may in the public interest or in the interest of any person or department or any other authority publish reports relating generally to the exercise of the functions of the Commission or to any particular case it investigates whether or not the matters in the report have been the subject of a report to parliament.

Such reports are published on their website or released to the press.

I also relied on Ghana Prisons Service to obtain names of ex-convicts who have served sentences for bribery offenses from which to draw my sample. In speaking with the potential participants, I tried to appear sympathetic to their plight and experience with the criminal justice system, and to minimize any perception of moral superiority. I avoided being judgmental and attempted to speak with them genuinely. Because of this, most participants seemed to have confidence and trust in me, and to provide open and honest responses. They expressed feelings of wanting their side of the story to be heard and understood, because they felt they had been misunderstood and victimized. I did not ask questions that would have the potential of incriminating or exposing the participants to additional charges or penalties. The interview questions were structured to avoid

causing discomfort to or incriminating participants. I made it clear to the participants that they could request I discontinue the interview if they felt that my line of questioning could incriminate them or if it made them feel uncomfortable. I only examined the reasons they provided in defense of the criminal acts for which that they had already been penalized, in order to make them feel comfortable answering the questions and being truthful in their answers.

Sampling size and procedure. The issues of sample size and theoretical saturation point in qualitative interview studies have been debated by many scholars. Theoretical saturation point is achieved at a point when no new themes or issues are identified regarding a category of data. When a researcher gathers data to a point of diminishing returns, saturation is achieved (Dworkin, 2012). While an extremely large number of articles and books have suggested anywhere from five to 50 participants as adequate, the journal, *The Policy of the Archives of Sexual Behavior* has recommended 25 to 30 participants as the minimum sample size required to reach saturation and redundancy in grounded theory studies that use in-depth interviews (Dworkin, 2012).

I initially intended to interview a minimum of 10 people. According to some experts (Elliot, McGregor, & Gable, 1999; Tuckett, 2004), data based on 10 in-depth interviews may meet theoretical saturation criteria. I knew that not everybody I approached would be willing to take part in the study and, since it is possible for people who initially agree to participate to withdraw later, I tried to reach out to everyone on the list I received from state institutions. After I received names of prospective participants from the previously mentioned sources, I searched for their contact phone numbers in

telephone directories and from friends. When I was able to obtain phone numbers or email addresses, I called potential participants on the phone or sent them text messages to ascertain whether they met the interview criteria and sought their consent for participation. (See Appendix for the invitation sent to participants.) I also explained the rationale for the study to those I was able to reach, and fully assured them of the protection of their identity. I then sent the official consent form to potential participants who requested it and scheduled interviews with those who consented to participate.

Instrumentation and Data Collection

The unit of observation in the present study was participants' narratives. I provided potential participants with three interview options to ensure their comfort: in person, using a webcam, and by phone. In-person interviews were my first preference, because I thought this would offer me the opportunity to read the body language of participants during the interview and to make probes. I offered all participants who agreed to participate in face-to-face interview the opportunity to suggest a preferred venue. I then arranged a video conference on a webcam with those participants who were not willing or able to participate in an in-person interview. I scheduled telephone interviews with those who were unable or unwilling to participate in either an in-person interview or video conference. I expected interviews to last for a maximum of 45 minutes, which I communicated to the participants. With the consent of the participants, I planned to audio record all interviews. When participants refused audio recordings, I planned to take extensive notes of participants' responses in an interview notebook. I then transcribed all interviews. I then read through all note and transcription documents to highlight all

instances of neutralizing behaviors. I coded neutralizing behaviors according to the interpretation of Sykes and Matza's (1957) five techniques (denial of responsibility, denial of injury, denial of victim, condemnation of condemners, and appeal to higher loyalties).

Data Analysis Plan

According to Creswell (2013), data collected in qualitative studies can be quite extensive and the researcher needs a strategy to organize the data. This process requires transcribing interviews, typing up field notes, and sorting and arranging the data into various categories. Creswell (2013) also explained that the process for data coding consists of: (a) transcription of the data for coding; (b) use of codes to gain a general idea of the data; (c) generation of coding to provide a visual picture of the participants and to create themes; (d) use of narrative and visual data to represent the findings; (e) interpretation of the meaning of the findings; and (f) fostering of strategies to validate the findings.

In analyzing the responses from the interviews, I read all the responses from the interviewees slowly and carefully 3 times to clearly understand the participants' responses. I took some time to carefully reflect on the notes to ascertain whether I had missed any important things during the interview. I then transferred the transcripts to NVivo analysis software to assist in managing the data. The NVivo tool enables researchers to organize data into codes and categories. According to Creswell (2013), NVivo software is useful in managing, shaping, and analyzing qualitative data. It assists in coding, transcribing, and categorizing data into themes. By using NVivo, I was able to

upload transcripts, select parts of the document and label them, and organize labels into categories. I explored the possibility of making notes that could link labels and concepts.

I anticipated that themes such as “it is the culture,” “everybody does it,” and other similar neutralization techniques may emerge. I planned to use the themes that emerged from the coding process to assist in providing insights about the research problem and to analyze them. I was looking for keywords, phrases and ideas, consistencies, and similarities in responses. After identifying them, I categorized these ideas and phrases in accordance with their relationship to the purpose of the study. In analyzing the data, I also employed a process of triangulation, data collaboration, and a search for discrepancies and convergences. All findings were based on primary data collected during the interviews. I linked the data collected to specific elements of the research question to address the research question and form an opinion.

Issues of Trustworthiness

The issue of trustworthiness in qualitative research is important as it ensures not only that the findings of the study represent the data collected, but also that the findings of the study are interpreted correctly. I employed several constructs to ensure the trustworthiness of the study. Trustworthiness can be established through credibility, transferability, dependability, and confirmability. According to Lincoln and Cuba (1985), to ensure trustworthiness, a study must show credibility, transferability, dependability, and confirmability. Credibility, or internal validity, refers to how congruent the findings are with reality, and is one of the most important factors in establishing trustworthiness (Shenton, 2004). Transferability refers to the extent to which the study’s findings can be

applied to other situations. Dependability can be equated to reliability; according to Shenton (2004), the study's process should be reported in detail to enable future researchers to repeat the work. Confirmability is the degree to which the research results can be confirmed or corroborated by other researchers (Shenton, 2004). To ensure the credibility of the study, I shared the interview transcripts with participants for review. This is an important measure to ensure the accuracy of the data.

In ensuring trustworthiness, I have provided a detailed summary of the research findings for readers to assess whether the results of the study can be justifiably applied to other settings (transferability). Findings from this study should be applicable to other situations. As Merriam (2009) noted, to establish transferability, it is necessary to provide rich, thick description in reference to settings, participants, and findings of the study. By doing so, I have established that future researchers can repeat the study in a similar situation or in different settings. I have used audit trails that involve documentation of all aspects of the research, including handwritten notes of interviews, defense statements, transcription of interviews, and transcription reviews. I reflected critically on myself as a researcher, any biases I may have had about public servants and bribery, and any ethical positions I held to ensure that they would not influence the final findings in any way.

Ethical Procedures

It would have been unethical if potential participants had not received enough information and understanding of the nature of the research before they were asked to participate. Informed consent is important and required in studies such as this. Therefore, before interviews were conducted, I made sure that participants fully understood the

purpose and nature of the study and that they did not feel pressured to participate in the study. I made it explicitly clear to all the participants that any information they provided would be used for the research only and that their identity would be protected.

After collecting the data, I eliminated all identifiable details, and instead numbered or coded interviews to protect the interviewees' identities. I audio-taped interviews where possible, before transcribing them verbatim and analyzing them. I also wrote interview notes, especially in cases where participants refused audio recordings. In addition to myself, only my committee chairperson had access to the data. All data will be kept in a locked file cabinet and a password-protected computer in my home office for at least five years, as required by Walden University. After five years, I will destroy the data using shredding and demagnetizing.

Summary

The purpose of this study was to examine how employees in the public sector of Ghana rationalize the acceptance of bribes and the techniques commonly used to minimize the guilt associated with receiving bribes, from the perspective of Sykes and Matza's (1957) neutralization theory. I employed qualitative content analysis to explore whether public officials who are accused of taking bribes employ techniques of neutralization to mitigate their guilt. In this study, I used purposeful sampling of participants to collect and analyze data. I collected data by conducting interviews with and reviewing statements made by officials who have been accused of accepting bribes, been investigated or trialed, pleaded guilty or found guilty, and have already served their sentence or paid their fine. I organized then reviewed data in order to identify themes.

Chapter 4: Results

Introduction

Although bribery of public officials has significant negative impacts on governments and economies (Boles, 2015), public officials accused of accepting bribes often find reasons to justify their illegal action. Ghana, a growing economy in West Africa, has high levels of bribery of public officials (Transparency International, 2006); however, most authors of extant studies have focused on why public officials are bribed from the perspective of the bribers (e.g., Somiah, 2006). Some researchers have identified public sectors that are vulnerable to bribery (e.g., Gordon, 2017), while other researchers have sought to explain why public officials accept bribes (e.g., Gyimah-Boadi, 2002). To date, no research has been conducted, according to my review of the literature, on the reasons bribees provide to justify their acceptance of bribes. The purpose of the present study was to fill this gap in extant literature, using the neutralization theory proposed by Sykes and Matza (1957), to enhance understanding of the neutralization techniques bribees use to neutralize the guilt associated with the offense they commit, and develop effective policies to reduce neutralization techniques available to bribees.

To address this lacuna, I examined the thought process of public service employees in Ghana, as reflected in their explanations of accepting bribes using Sykes and Matza's (1957) neutralization theory. In this qualitative content analysis study, I conducted semi structured interviews in Ghana to answer the research question, how do public officials accused of accepting bribes rationalize their illegal act? I interviewed 11 public officials who have been punished for accepting bribes. I then examined the themes

bribees used to neutralize their guilt when engaging in this kind of illegal behavior. This chapter includes a discussion of information regarding the interview setting, recruitment of participants, data collection and analysis, evidence of trustworthiness, and results.

Setting

This study was conducted at a time when many investigative journalists in Ghana were releasing videos and audio recordings of public officials accepting bribes in the execution of their official duties. Anas Aremeyaw Anas, a renowned investigative journalist in Africa, and his Tiger Eye team had released a secretly recorded video of public officials in Ghana accepting bribes to allow illegal miners access to mining sites. Previously, another secretly recorded video of Ghana Football Association officials—including the president of the association, Kwasi Nyantakyi—receiving bribes to influence the outcome of soccer matches and award contracts had surfaced (Gunter, 2019). The process of conducting this study also coincided with several instances of “doctored tapes” from investigators being used to cause trouble for government officials and disgrace political opponents. In these allegedly doctored videos and audio recordings, investigators and other individuals were accused of altering contents of videos and audio recordings by adding or deleting certain elements to imply different meanings. Some of the officials accused of accepting bribes on the Anas Aremeyaw Anas videos also claimed that the videos were doctored for mischievous reasons. In the midst of prevalent news of mistrust, people were reluctant to participate in interviews.

I received Walden University IRB approval for data collection on May 15, 2019, and then started looking for potential participants using the purposeful selection method.

Participants for this study were public servants who have been punished for accepting bribes and have already served their punishment. I obtained their names through the Ghana Prisons Service and was able to find their contact information using personal contacts. Those potential participants I was able to reach on the phone and who wanted to take part in the study gave me their e-mail addresses so I could forward consent forms. Some of the prospective participants asked that I use WhatsApp to forward the consent forms. I then scheduled interviews with those who responded and gave their consent.

Participants

I identified potential research participants by targeting public officials who have served some form of punishment for accepting bribes. The only prequalifying criterion for selection of participants was that they had served a sentence or paid a fine for accepting bribes. Therefore, I did not collect information on age, income, or tribe, since these factors were irrelevant to the research. A total of 12 participants were scheduled for interview.

Data Collection

I conducted semi structured telephone interviews with participants. After identifying potential participants, I approached them via telephone calls to ascertain whether they wanted to participate in the interview. I sent participant consent forms to those who expressed interest in the interview and provided me with their e-mail address or requested that I use WhatsApp to send the forms. Out of the 21 people who requested that I send them participant consent forms, 14 responded with their consent. When I made calls to schedule the interviews, all participants opted for telephone interviews; 12

requested not to be audio recorded because of concern about the doctored tapes circulating in the media. Two people who had indicated that they would participate and who had provided their consent did not answer my calls on the scheduled date or on several subsequent attempts. I interviewed 11 participants. On the 11th interview, I realized I had achieved data saturation as no new information was forthcoming.

I focused on the research question, how do public officials accused of accepting bribes reason their illegal action? I asked five main interview questions:

1. As a public official, how did you perceive what was offered you at that time?
2. Did you clearly know at the time what was being offered you was unacceptable or illegal? If yes,
3. How did you convince yourself to accept what was offered you?
4. Under what circumstance would you have considered what was offered you as a bribe?
5. How did you respond to or defend against the bribery accusation against you?

I interjected with some probing questions to deepen and enrich the interviews and to create discursive space for other topics to emerge. This approach facilitated flexibility for participants to discuss emerging issues and themes as the interview progressed. I created a friendly atmosphere throughout the interviews and made sure to sympathize with participants. Given the issue of doctored tapes, which had eroded participants' confidence in interview methodology and audio recording, it was particularly important that I create a friendly atmosphere and endeavor to earn interviewees' trust. The participants seemed to feel comfortable and to become more open as the interviews progressed. Also, the fact

that they were not being recorded gave them confidence to tell their side of the story without being excessively cautious of the words they used. I took extensive notes during the interview, including verbatim quotations and comments. Each interview lasted between 40 and 45 minutes, because I had to make extensive notes as participants answered the questions.

Some of the participants provided detailed information, whereas others preferred to be succinct in their responses, even though I probed them for additional information. The whole interview process lasted for 13 days. After the interviews, I sent each participant the transcribed notes through a WhatsApp message and asked them to review these for accuracy. I received responses from all the participants between one and three days after sending the messages. I incorporated each participant's feedback in the transcribed notes. Participants' feedback did not alter the original responses in any way. I sent a gift of \$20 to each participant after the interview. After transcribing each interview, I stored the transcripts, notes, and other materials in a locked file cabinet in my home office to enhance security. Transcribed notes and participants' feedback are also stored in a folder on my laptop computer, protected by a confidential password.

Data Analysis

I started the data analysis process following data collection and organization. According to Creswell (2013), organizing data is important in order to identify certain themes. In this study, I scrutinized answers from each of the participants in order to identify themes. I read each of the responses from the participants carefully to highlight all instances of neutralizing behaviors. I coded the excuses, justifications, and accounts

given by the participants into the five categories identified in Sykes and Matza's (1957) original neutralization theory:

1. Denial of responsibility.
2. Denial of injury.
3. Denial of victim.
4. Condemnation of condemners.
5. Appeal to higher loyalties.

I made every effort to classify instances of excuses, justifications, or accounts by participants in relation to the most relevant of the five neutralization categories. For example, if a participant suggested that he had no criminal intent, he was entrapped, he did not see anything wrong, he was unaware of what he was doing, suggested that everybody does it, or any combination of these factors, I coded these statements under the denying responsibility category. I coded responses from participants that indicated explicitly or implicitly that no money was stolen, the government or the state did not lose anything, there was no financial loss to anybody, he did not make the demand, he did not threaten or put gun to anybody's head, or a combination of these responses as denial of injury or victim.

Denial of injury and denial of victim categories were similar in content. I coded other responses that appeared to blame the justice system under condemnation of condemners. Participants made excuses and justifications for their behavior based on the presence of a crooked and unfair justice system, law enforcement agencies, prosecution, senior officers, and victimization by co-workers, which I identified under the

condemnation of condemners' category. If responses suggested that the offense was committed out of necessity or to assist a friend or family member who was in need of assistance, I coded those responses under the appeal to higher loyalty category. I did not notice any other neutralization strategies used by the participants that did not fall under the categories of Sykes and Matza's (1957) five neutralization techniques.

After completing the initial review of the data to ascertain instances of neutralization techniques, I compiled a list of all instances of neutralization each participant used. I then cross-checked the coding of all the statements for a second time to ensure that the coding matched the neutralization technique in question. I used this vetting method to satisfy myself that each statement had been properly analyzed and placed under the right category.

Evidence of Trustworthiness

In this qualitative study, I maintained trustworthiness through credibility, authenticity, transferability, dependability, validity and confirmability, objectivity, and reliability. To ensure the credibility of this research process, I shared the interview transcripts with interviewees to obtain their validation before moving to the organization and analysis stage. According to Creswell and Miller (2000), triangulation of data involves gathering information through interviews, observations, or literature to identify themes or categories and to maintain the credibility and trustworthiness of the data. I used the purposive sampling method to select participants who had knowledge of the topic to establish credibility (Griffith, Morris, & Thakar, 2016; Palinkas et al., 2013).

To ensure transferability, I provided a vivid and accurate description of the context of the study and participants. I also provided the data collection method and analysis so future researchers can duplicate the procedures (Thomas & Magilvy, 2011). To establish confirmability, I ensured that interpretations of findings were based solely on responses from participants. I endeavored to maintain an open mind and ensure objectivity throughout the research process, and avoided allowing my personal beliefs, experience, feelings, and views to influence my reportage and analysis. I tried not to be judgmental and avoided clarifying questions that had the potential of leading the participants to answer questions in a way that could be consistent with my beliefs. I identified the point of data saturation, when no new themes were emerging, in order to establish content validity, which occurred after interviewing the 11th participant in the present study.

Results

Table 1 shows the neutralization techniques coded from the transcripts of the 11 interviews. All 11 participants had worked in the public sector and been accused of and punished for accepting bribes. The 11 participants interviewed used techniques of neutralization to justify their actions 88 times during the interviews. Denial of responsibility was used most frequently by the participants ($n = 31$). This was followed by condemnation of condemners ($n = 24$). Denial of victim and denial of injury were used simultaneously ($n = 12$). Appeal to higher loyalties was the least frequently used technique ($n = 9$). All 11 participants used both denial of responsibility and condemnation of condemners. Seven participants used denial of victim and denial of injury. Only five participants used appeal to higher loyalties as a justification.

Table 1

Frequency of Five Techniques of Neutralization Used by Each Participant (N = 11)

Bribee #	Denial of responsibility	Denial of injury	Denial of victim	Condemnation of condemners	Appeal to higher loyalties	Total
1	4	1	1	3	1	10
2	2	2	2	2	0	8
3	2	0	0	2	3	7
4	3	1	1	2	0	7
5	3	1	1	3	2	10
6	4	0	0	2	0	6
7	2	1	1	2	0	6
8	3	0	0	2	0	5
9	4	2	2	1	2	11
10	1	3	3	3	0	10
11	3	1	1	2	1	8
Totals	31 (35%)	12 (13.6%)	12 (13.6%)	24 (27%)	9 (10%)	88 (100%)

Four participants used all the neutralization techniques identified by Sykes and Matza (1957) in their justifications. All participants used some neutralization techniques in their justification. Two bribees used only two neutralization techniques, while four participants used four neutralizations. Only one participant used three neutralization techniques in his justifications. Table 2 shows number of neutralization techniques used by participants.

Table 2

Number of Neutralization Techniques Used by Participants.

Number of Techniques	Number of Participants
1	0
2	2
3	1
4	4
5	4

Figure 3 shows patterns of techniques of neutralization used by participants in percentage

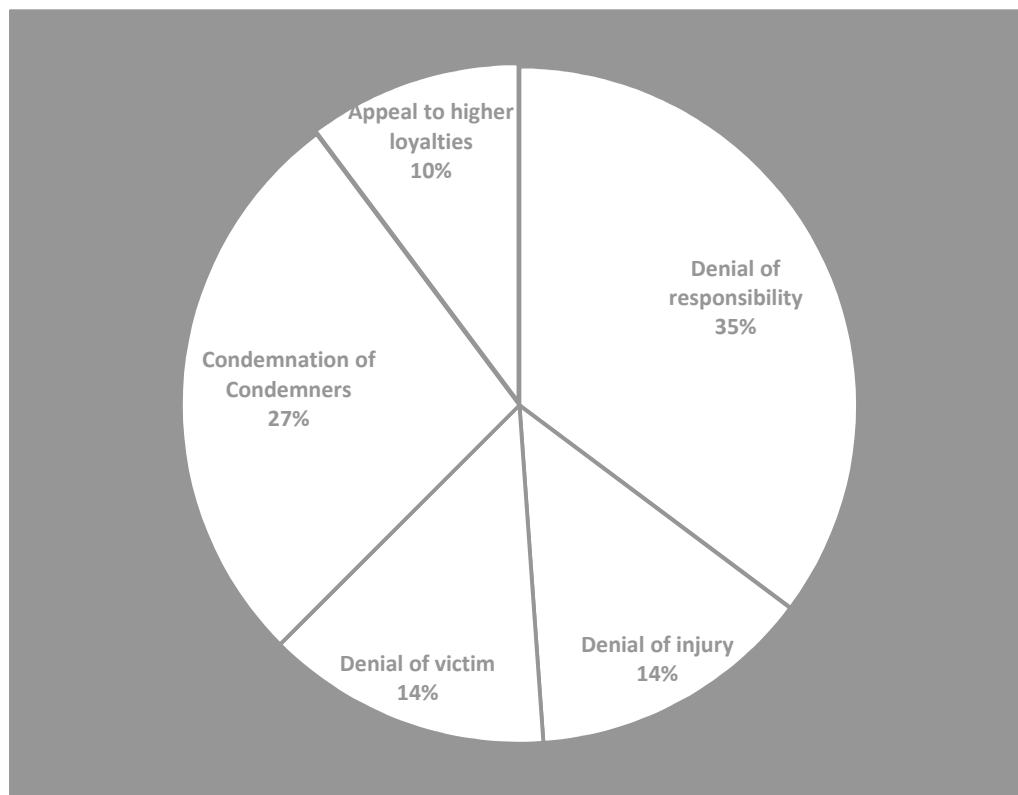


Figure 3. Patterns of techniques of neutralization used by bribees.

Denial of Responsibility

The most frequently used technique of neutralization was denial of responsibility. All bribees interviewed used denial of responsibility at some point, even when they admitted to accepting bribes. They blamed their behavior on the culture, the media, their superiors, and the state.

Most of the bribees who used denial of responsibility as a technique cited the Ghanaian culture to explain their behavior. They alluded to the fact that the Ghanaian culture does not frown on the acceptance of gifts and that those who refuse to accept gifts are viewed as pompous or disrespectful. They alleged that some of these gifts can be misconstrued as bribes by other people. Bribee 1 stated that:

There are no public officials in Ghana who do not accept gifts before or after rendering service. You may call it any name, bribe or gift. It must be understood that in our culture, sometimes gifts are required before certain services are rendered or after they are rendered. You cannot go to any king's palace empty handed to make a request or demand for something. We don't call those gifts we offer our kings for their services bribes, so why should we call it bribe when the same things are given to public officials?

In using culture as a justification for their actions, some of the participants also tried to portray themselves as good people who had become victims of circumstance. They were of the view that what happened to them could have happened to any public official, because they did what all other public officials were doing. In defending his illegal act, Bribee 4 stated that:

I am not a criminal. I have never stolen in my life and I was a church elder before this unfortunate incident. Even though we were not allowed to accept cash gifts at the workplace, I never saw it as a crime because everybody was doing it. I was a victim of circumstance beyond my control.

Bribee 4 and other bribees who said they were victims of circumstance also admitted that they knew what they were doing was unacceptable, but not criminal. They felt victimized by the fact that they had been punished for engaging in something that everybody was doing. In other words, these respondents felt that justice was selective than uniform. Even though Bribee 4 acknowledged that he wasn't supposed to accept gifts at the work place, he did not see the acceptance of gifts at the work place as bribery because he did not demand for it.

Some participants also blamed the media for their behavior. They attributed their ordeal to the Ghanaian media for blowing things out of proportion to feed the public's insatiable appetite for scandals of public officials. Bribee 3 admitted to accepting bribes and understood it to be unethical but was quick to state that it was not a criminal offense and to blame the media. He stated that:

My political opponents jumped on my story and sent it to the media to score political points. The Ghana media is not fair at all and created an impression that a heinous crime has been committed. But they know that is how the system works in Ghana. Everybody pays something to get something done. The hypocrisy of the media in my case was alarming.

Participants who blamed the media said the Ghanaian media has nothing good to discuss. They also condemned the Ghanaian media as a corrupt institution. They said the media lacked moral authority to condemn bribery.

In other instances, participants used denial of responsibility to blame their co-workers and the State for their actions. In shifting the blame to the State, some of the bribees alleged that the State colluded with certain individuals to set them up or entrapped them into accepting bribes and used the bribers as witnesses against them.

Bribee 2 stated that:

It was all a set up and I didn't know it. They got me recorded without my knowledge. My boss did not like me because he thought I was too smart and a threat to his position. He wanted to get rid of me so he set me up. He does worse things but they will never go after him because he has all the connections.

Bribee 2 also alluded to the fact that both the briber and the bribee are guilty of the bribery offense, but, in his case, the briber was only used as a witness against him. According to him, the fact that the briber was not punished epitomized his assertion that there was collusion from the State and his boss for the purpose of punishing him.

In using denial of responsibility, some of the bribees denied the offense on the grounds of misinterpretation of bribery. They were of the view that, if the alleged bribe had not been offered to them before rendering a given service, it did not influence them in any way and therefore did not qualify as a bribe. They opined that, to be cited for accepting a bribe, the alleged bribe must be accepted before a service was rendered or contract given. Bribee 1 stated that: "My understanding of bribery is that it is supposed to

influence decision making. In my case, a gift was offered me after a decision had already been made. I don't see how that could have influenced the decision making." When asked if he received such "gifts" frequently and was expecting them any time he rendered a service, he answered in the affirmative and said it was the "culture for public officials to accept gifts for rendering service to the public."

Condemnation of Condemners

The second most frequently used technique of neutralization was condemnation of condemners. All interviewees used condemnation of condemners at some point during the interviews, and this technique made up about 27% of the total neutralization techniques used during the interviews. In using this technique, bribees shifted blame to those who disapproved of their actions, calling such individuals hypocrites.

Participants condemned law enforcement agencies, prosecutors, judges and the media for condemning their actions, suggesting that such officials do worse things and get away with them. For example, Bribee 10 noted:

Which government official says they are clean including the police, the prosecutors and the judges? They are the worst offenders when it comes to taking bribes, but they walk on the streets everyday with pride because they have power and influence.

Bribee 10 mentioned that several studies on corruption in Ghana has revealed that the police service is among the most corrupt institution in Ghana. It was not only the police service that was condemned. Condemnation was also directed at prosecutors who handled these participants' cases. Bribee 5 accused the prosecutor who handled his case as being

“biased” and “full of hate.” He said the prosecutor was an “overzealous, arrogant, good for nothing young and inexperienced man who was being influenced by others” to prosecute him.

Both Bribees 5 and 10 asserted that the most corrupt institution in Ghana is the judiciary, but that members of that branch of government are hardly ever prosecuted and punished. They wondered why a state institution with such entrenched corruption had the moral justification to prosecute and punish others for the very offense they have been committing. Bribee 5 asked rhetorically: “Have you heard any of the judges caught on camera by Anas Aremeyaw taking bribes prosecuted?”

Bribee 3 condemned the media for the “unprofessional” way it handled his case. As well as suggesting that the media was not fair to him in their reportage of his case, this participant was also of the view that the Ghanaian media was corrupt in general. He stated that:

Sometimes I marvel at the way some journalists attack men of integrity for corruption. Who doesn't know that these same journalists take money from politicians to kill stories? They are the real nation wreckers who are hiding behind their pens and microphones.

Some of the participants said that had the media not taken keen interest in their cases, they would not have been prosecuted. Some participants also blamed State institutions for what happened to them. In blaming the media and State institutions, they also accused them of doing worse things.

Denial of Victim/Injury

Eight of the 11 interviewees used both Denial of Victim and Denial of Injury, simultaneously, as neutralization techniques. Both techniques were used about 28% of the time. Bribees who used Denial of Victim and Denial of Injury alluded to the fact that they did not cause any financial loss to the State or cause taxpayers any financial burden. Some participants also stated that they did not force anybody to give them anything or “put a gun to anybody’s head” to offer them anything. In their view, such behavior was mutual and beneficial to both parties. Bribee 10 epitomized the views of the eight bribees who used the denial of victim and denial of injury as neutralization techniques:

Whose money did I steal? There are top officials stealing millions from State coffers but are never arrested. I have not taken away money from the State and I have not caused any financial loss to the State. I only enjoyed the fruits of my hard work, that’s all.

When asked whether he knew accepting bribe was illegal, Bribee 2 responded: “Illegal? No. Criminal? Not at all. Maybe unethical depending on who is defining unethical. My understanding of crime is that there must be a victim. In this case, I don’t see any victim.” Bribee 2 and other bribees who used denial of victim and denial of injury felt strongly that there cannot be a “victimless crime”. They said that because they did not steal from the State coffers or extort money from anybody, they are innocent of the bribery charges that they have served punishment.

Appeal to Higher Loyalties

Appeal to higher loyalties was the least frequently used neutralization technique among the bribees interviewed. Only five of the 11 bribees used appeal to higher loyalties

as a justification for their illegal behavior, about 10% throughout the interviews. Those who used appeal to higher loyalties suggested that their actions were meant to assist friends or relatives who needed their help. They were of the view that the bribers needed their assistance more than the token they offered them and that the bribers could not have afforded to lose their services. In their view, they were only doing the bribers, with whom they had some relationship, a favor.

In relation to this technique, Bribee 11 asked several rhetorical questions:

What are friends for? What are families for? If a friend or a family member needs your help and you are in a position to help, are you going to turn your back on them because of some outdated policy? Who will not help a friend or a family member in need? The hypocrisy of our prosecutors who would have done exactly the same thing if they were in my position but are now pretending to be saints is very troubling. The token they give for such assistance is nothing.

Bribee 11 and other bribees who used appeal to higher loyalties as neutralization technique said they were obligated to assist friends and family members who called on them for assistance. They did not see anything wrong with accepting gifts from family members and friends before or after they have helped them. They admitted to accepting “gifts” from family members and friends several times in the execution of their official duties prior to their prosecution and punishment. Figure 4 shows frequency of neutralization techniques used by participants during the interviews.

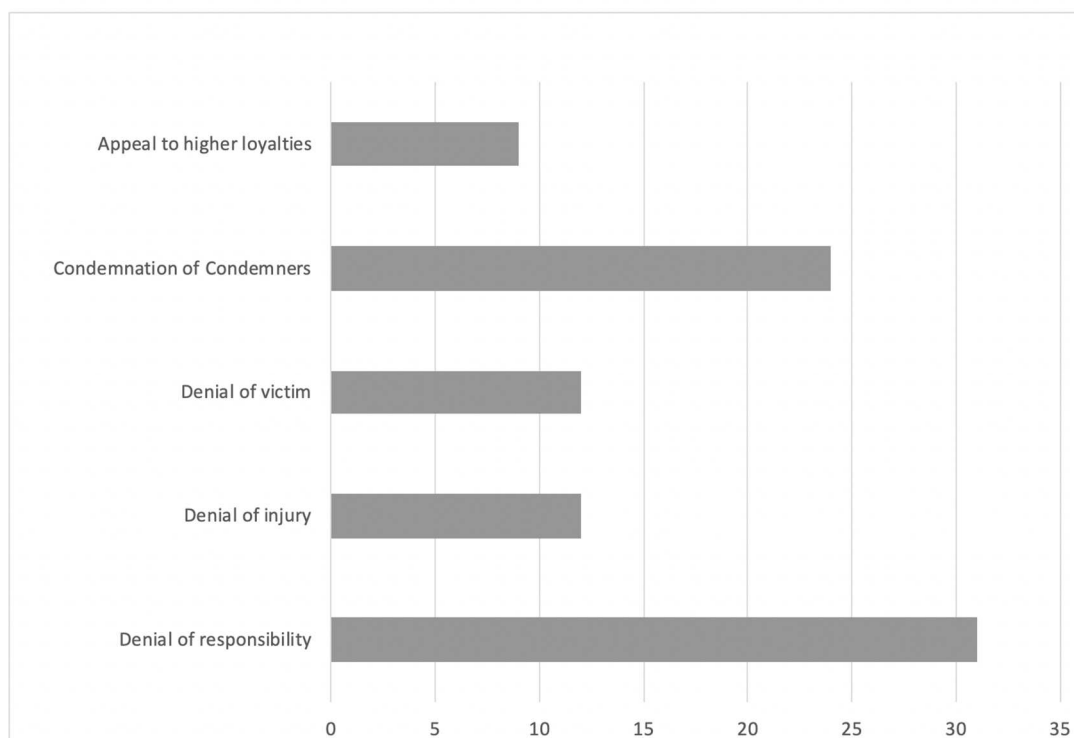


Figure 4. Frequency of neutralization techniques used by bribees

Summary and Transition

Chapter 4 included a description of how the study was conducted and the findings of the study. I also presented the settings and the participants of the study in this chapter. I analyzed the interview transcripts to ascertain how participants were using neutralization techniques, and the data collected indicate that all participants interviewed used neutralization techniques to neutralize their guilt. Importantly, participants used all five neutralization techniques presented by Sykes and Matza (1957). In Chapter 5, I

present the interpretation of these findings, relevant recommendations, and a conclusion to the study, including a discussion of its limitations and implications.

Chapter 5: Discussion, Conclusions and Recommendations

Introduction

In reviewing extant literature, I discovered that researchers have not explored the extent to which bribees use techniques of neutralization to neutralize their guilt and justify their illegal actions. I sought to remedy this gap by exploring the extent to which bribees use neutralization techniques when discussing their actions. I used neutralization theory (Sykes & Matza, 1957) as the theoretical framework for the study. I strove to answer the following research question: How do public officials accused of bribery rationalize their illegal act?

I answered the research question by collecting data from public officials in Ghana who have been punished for accepting bribes. I analyzed the data using a qualitative content analysis. Findings of the study indicate that bribees in Ghana used extensive neutralization techniques in defense of their illegal actions. Among other justifications, participants used the “gift culture” to neutralize the guilt associated with their illegal action, as well as to justify persisting in the offense. This chapter includes the interpretation of my findings, recommendations for future studies, and conclusions. I also address limitations of this study, its implications, and provide an overall conclusion.

Interpretation of the Findings

In this section, I discuss the main findings of this research in relation to literature on neutralization theory. The overall finding in this study was that all participants used techniques to neutralize the guilt associated with the offense they had committed. They also used neutralization techniques to persist in the offense. Their belief that what they

were doing was in line with the Ghanaian culture allowed them to free their minds from any guilt associated with their action and to persist in the act. This discussion of the findings is focused on Sykes and Matza's (1957) five neutralization techniques, as used by participants.

I discuss how offenders employ acceptable social values like "gift" to justify their criminal act in the literature review section. Sykes and Matza's (1957) neutralization theory was based on the premise that people engaging in deviant behavior know right from wrong and that, when committing deviant behavior, they often employ acceptable social values to justify their wrongdoing and neutralize feelings of guilt. Other researchers have argued that, when an individual has the necessary motivation to commit a crime and the opportunity to commit that crime exists, the individual might find a means to neutralize the guilt that comes with committing the offense (Benson, 1985; Coleman, 2001; Cresey, 1953; Keiffer & Sloan III, 2009; Ross, 1907; Stadler & Benson, 2002; Sutherland, 1940). In this study, I found that bribees tried to use different techniques of neutralization to mitigate the guilt associated with their corrupt behavior.

The research findings indicate that denial of responsibility occurred more frequently than any of the other techniques and was used by all participants. It is interesting to note that all participants alluded to culture as a justification for their actions at some point in the interview. That bribees see bribery as a cultural issue explains why bribery has been persistent in the community. The fact that bribees think that bribery will go on regardless of whether they take part or not entreats them to persist in the act. This finding also supports Maruna and Cope's (2005) view of neutralization techniques:

“Neutralization theory is best understood as an explanation of persistence or desistance rather than of onset of offending” (p. 271). The denial of responsibility by all the participants and the use of culture as a justification helps to explain why the offense has been persistent.

Another neutralization technique participants used that may have contributed to their continued acceptance of bribes was denial of injury/denial of victim. It is obvious from the findings that most of the participants failed to comprehend the gravity of the offense, because they thought there was no injury or victim. The assertion that they neither stole from state coffers nor caused any financial loss to the state could be a reason this offense has been ongoing. This is because they saw nothing wrong with their actions thereby freeing their conscience from any guilt.

Even though participants did not use condemnation of condemners as a technique of neutralization as often as they used denial of responsibility, every participant did use this technique at some point during the interview. The persistent use of condemnation of condemners as a neutralization technique was generally intended to erode the public’s negative perception of the offenders. The assertion that there are no saints in the public sector when it comes to bribery, and that it was hypocritical for anybody to accuse them, was an attempt to lend credence to the cultural argument. Participants’ assertion that everyone in the public sector is doing the same thing, but that it got them into trouble, attests to the fact that they believe the offense has become part of their culture and ceases to be an offense.

Similarly, appeal to higher loyalties was used as a reactionary tactic and a justification for persisting in the offense. Participants reported valuing friendship and family and being willing to assist them at great personal risk. As discussed in Chapter 2, some people create acquaintances and friendships and use such friendships and acquaintances as a conduit for bribery (Somiah, 2006). In the literature review, I addressed previous research suggesting that the reciprocity that is created by giving a gift has become a central phenomenon in gift economics (Gouldner, 1960).

Even though most Africans believe that gift giving has become part of the African culture, Egbue (2006) stated that gifts to public officials “generate implicit obligations from the receivers who are expected to reciprocate the kind gesture by providing some form of favor” (p. 88). According to Egbue, gifts abound in the African culture as means of cementing relationships, showing gratitude for a favor received, or in anticipation of a favor, but such gifts are freely given and not demanded by the recipients. Some public officials do not wait for gifts to be given them freely but demand such gifts before official business transactions are performed. Many individuals assume that the law is only violated when a specific demand for a gift or gratuity is made. Egbue has suggested that such demands and stipulations for gratuities for official duties are not part of the African culture and are a basis for corruption.

During the interviews, it was evident that the participants also subscribed to the following belief: that provided they did not demand a gratuity or make any stipulations, when such gratuities are freely offered them for the performance of their official duties, they could not be guilty of bribery. In other words, they believed that if a gift is offered

them without their solicitation, it could not constitute a bribe even if the gift was aimed to obtain their office related services. As addressed in the literature review, Somiah (2006) concluded that friends, acquaintances, schoolmates, and social networks can more easily engage in bribery; therefore, people find means to create acquaintances with people in high positions in order to bribe them. The findings of this study attest to the fact that people value friendships and relationships and can therefore justify breaking laws if it is for the purpose of assisting friends or families in need. In my view, public servants in Ghana are educated enough to understand what the laws say about bribery and the criminal justice system. Those who accept bribes are not ignorant of the laws or definition of bribery but find and use gifts as extenuating circumstances to exonerate themselves. In a culture where the giving and receiving of gifts is obligatory, as several participants suggested, there is an increased possibility of people using gifts to make friends, then using the friendship to engage in bribery to achieve their aims.

It is understandable why the participants in this study used culture and other excuses to justify their actions because most people, even law-abiding ones, would want to justify their behavior to both themselves and others in order to obviate the guilt associated with their actions. As addressed in Chapter 2, motivation to commit crime and the opportunity to commit the crime may not be sufficient for offenders to commit their illegal act, because white-collar offenders understand the moral barriers that have been created by society (Coleman, 1998). It is therefore important for offenders to find a way of neutralizing the ethical constraints associated with their illegal behavior. In alignment with previous research, the findings of the present study suggest that the use of

neutralization techniques enabled the offenders to avoid the legal and moral censure attendant upon committing the offense. Many individuals desire self-worth and therefore want to be seen as conforming to behavior that conventional society esteems (Coleman, 1998). These bribees were public officials who had some level of reputation and respect in the community. As such, they did not want to be seen as criminals or as possessing questionable morals. One participant reiterated that he was a leader in his church and it was obvious he wanted to be seen by his church members and his community as someone with high moral turpitude. The neutralizations these individuals employed allowed them to free themselves from guilt, maintain their self-esteem, and feel socially acceptable. As Sykes and Matza (1957) suggested,

No matter how deeply enmeshed in patterns of delinquency he may be or how much this involvement may outweigh his associations with the law-abiding, he cannot escape the condemnation of his deviance. Somehow, the demands for conformity must be met and answered; they cannot be ignored as part of an alien system of values and norms. (p. 666).

However, the use of culture as a justification for the acceptance of bribes cannot completely obviate bribees' knowledge that their behavior is unacceptable. They were aware of the wrongfulness of their act, and yet thought it was not wrong to do it because it was the culture and everybody else was doing it. This behavior is in alignment with Festinger's (1957) cognitive dissonance theory as cited in Cromwell and Birzer (2012):

When persons hold cognitions that are psychologically inconsistent, they will seek ways to reduce the dissonance. They will either change the behavior or

change their beliefs about the rightness or wrongfulness of the behavior, or seek to acquire new information or beliefs that will increase the existing consonance and cause the total dissonance to be reduced, or to forget or reduce the importance of those cognitions that created the dissonance. (p. 523).

It can be deduced from the responses of the participants that they knew of the wrongfulness of bribery and yet because they had engaged in bribery, they tried to change their belief about the wrongfulness of bribery by assuming that because everybody was engaging in bribery, it was no longer wrong. Bribees who described what they received as gifts also knew the difference between gifts and bribes. They were aware that what they received were bribes and yet pretended not to know the difference just to cause the dissonance to be reduced.

Limitations of the Study

Qualitative content analysis studies rely on subjective interpretations and may have inherent limitations. Because I, as the researcher, functioned as the instrument of data collection and interpretation in the present study, it is possible that my background and experience might have influenced my thought process. Other inherent limitations at the data sampling and data collection processes may have impacted the outcome of this study. There was no objective statistical formula that could be used in the participant selection process. The selection of participants was subjective because it was based on those who could be reached and were willing to participate.

Time and resource limitations also limited my investigation of the research question. Although it is possible that the behavior of the participants could be similar to

that of other public officials accused of bribery, I cannot generalize these findings to all public officials accused of bribery.

In using content analysis, I interpreted instances of neutralizing behaviors based on my understanding. Content analysis is based on researchers' interpretations. It is possible that, using the same information, other researchers may interpret the instances of neutralizing behaviors differently than I did and may produce different conclusions.

Recommendations

The findings of this study have important theoretical implications concerning how bribees use neutralization techniques. Given that this study is preliminary and explorative, I recommend further study to build on the findings of this study to continue to supplement existing neutralization literature. To fully comprehend the neutralizations used by bribees, I recommend that future researchers should seek to address the limitations of this study. The sample size in the present study was relatively small, which limits the scope of its findings. Even though a theoretical saturation point was reached during data collection, future research should expand the sample size to see whether different themes emerge. Future research should also involve content analysis study of statements made by bribees at the time of their arrest and during trial. Public officials who have not been accused of bribery should also be interviewed, as they may have opinions on the justifications bribees provide in defense of their illegal actions. Further, I did not investigate the use of neutralization techniques other than those proposed by Sykes and Matza (1957). I therefore recommend that future studies look beyond Sykes

and Matza's (1957) five techniques of neutralization and investigate other neutralizations used by offenders.

Implications

The findings of this study have implications that go beyond the etiology of bribery of public officials and their corresponding punishments. New insight regarding how bribees use neutralization techniques to justify and persist in their offenses is necessary, as society seeks to find effective policies that can prevent the occurrence of bribery. Understanding neutralization techniques used by public officials who engage in bribery advances criminological theory, especially with regard to the prevention of crime.

Maruna and Copes (2005) have argued that being able to identify neutralizations could help to predict an offender's persistence or desistance from future criminal behavior. This study has revealed that bribees in Ghana use the gift culture to neutralize the guilt associated with accepting bribes. Knowing how bribees use neutralizations can help policy makers and criminal justice practitioners develop better prevention and treatment models to remove the neutralizations and reduce bribery. Legislators and criminal justice administrators who comprehend neutralizations used by bribees can enact appropriate laws and design effective and comprehensive ethics program to prevent the occurrence of bribery.

The findings of this study will contribute positively to social changes in Ghana and other developing countries that are facing large-scale corruption. Implications for positive social change include reducing the negative economic implications of bribery and improving trust in public officials. Its findings will enable policy makers in Ghana

and other developing countries with prevalent corruption to comprehend the neutralizations available to bribees and draft effective policies to prevent bribees from using culture as a defense of their illegal act and to prevent the occurrence of bribery. The findings of the study add to the existing knowledge on crime prevention by providing new insight on the neutralizations available to bribees.

Conclusion

Using a qualitative content analysis, I examined how public officials accused of accepting bribes rationalize their illegal act. The findings of the study have confirmed and expanded on the results of extant research on the use of neutralization techniques by offenders to neutralize their guilt. It has also added new insight to the existing knowledge on the acceptance of bribes by public officials. The results of this study will be beneficial to policymakers in their efforts to create preventive policies to reduce bribery and corruption. The findings of this study will be published in Criminal Justice Journals so that policymakers and criminal justice practitioners, such as investigators and prosecutors can have access to it.

The findings of this study indicate that public officials in Ghana who are accused of accepting bribes neutralize the guilt associated with their actions by applying all five techniques of neutralization theory (Sykes & Matza, 1957). The participants used culture as a justification for their illegal behavior. Neutralization theory has therefore provided a reliable framework for understanding how white-collar offenders neutralize the guilt associated with committing an offense.

Neutralization theory continues to be very important in the conversation concerning motivations and perception of bribes, and it is my hope that this study will prompt a new interest in research on people who apply neutralizations in an attempt to deny their guilty mind and continue committing an illegal action. Further exploration of this subject is needed to gain a better understanding of the neutralizations used by bribes.

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Appendix: Invitation to Participate in Research

Dear Prospective Participant,

I am a doctoral student at Walden University conducting a research study that will examine reasons public officials accused of accepting bribes offer in defense of the act. The outcome of the proposed research will assist legislators, policy makers and organizational leaders to comprehend neutralizations available to bribees and enact appropriate laws or design effective and comprehensive ethics programs and policies that can help minimize, if not prevent the occurrence of bribery.

Your participation is predicated on the assumption that you have been accused, tried and punished for accepting bribes. The researcher considers your views on this topic will yield valuable insights for researchers, policy makers and legislators.

Your participation would involve either a face to face interview, a video conference, or a telephone interview lasting between 30 and 45 minutes. Interviews will be conducted at a time and medium that is convenient for you. Your participation in the proposed study is voluntary. If you choose not to participate or withdraw from the interview at any time, you may do so without incurring any penalty.

Thank you for your time and interest in the study. I look forward to interviewing you as soon as we agree on the venue, date and time.

Sincerely,

Joseph Agyena