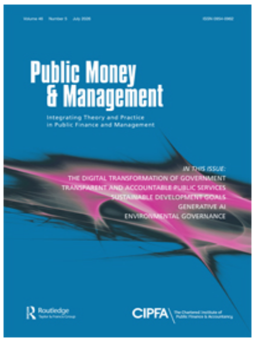

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New development: Cultural impacts on unethical practices in public management—Are individualism and femininity a golden combination?

Jan van Helden [a], Tjerk Budding [b], Enrico Guarini [c] and Anna Francesca Pattaro [d]

[a]University of Groningen, The Netherlands. g.j.van.helden@rug.nl; [b]Vrije Universiteit Amsterdam, The Netherlands. g.budding@vu.nl; [c]University of Milano-Bicocca, Italy. enrico.guarini@unimib.it; [d]University of Modena and Reggio Emilia, Italy. annafrancesca.pattaro@unimore.it

IMPACT
This study reveals that, in addition to directly addressing unethical practices through integrity codes and more specific measures, politicians and public managers should also consider the cultural factors underlying these practices. Public sector organizations are advised to integrate measures to ensure that employees show desirable moral behaviour in their human resources repertoire, including recruitment procedures and training programmes.

ABSTRACT
This article explores the impacts of country-specific cultural dimensions on unethical practices in public management. The focus is on four unethical practices: corruption, manipulation of accounting information, bullying behaviour by managers towards their subordinates, and the acceptance of gifts by public servants. Each of these practices is examined in relation to Hofstede's country-cultural dimensions. The study suggests that individualism and femininity may reduce the likelihood of corruption and the manipulation of accounting information, offering a theoretical proposition for future empirical research.

KEYWORDS
Accounting information manipulation; corruption; gift acceptance; Hofstede's cultural dimensions; national culture; public management; public sector ethics; workplace bullying

Introduction

Public sector ethics is attracting increasing attention from both practitioners and scholars (Lawton et al., 2013; Salin et al., 2018). Public sector ethics covers a wide range of issues, including corruption and bribery, sexual harassment, and the manipulation of information. However, violations of moral standards on these issues might differ across countries. In this respect, cultural differences between countries seem to matter.

This article explores the influence of country-specific cultural dimensions on the extent of unethical practices in public management. It is, for example, likely that organizations in countries with a more egalitarian culture, such as the Scandinavian countries, will be less tolerant of managers' bullying behaviour towards their employees than organizations in countries with a more hierarchical culture, such as in Southern Europe. Similarly, in a country with a 'masculine' culture, such as the USA, which attaches great importance to assertiveness and competitiveness, hiding managerial failures is more tolerated than in a country with a 'feminine culture', such as The Netherlands, which emphasizes honesty in disclosing failing organizational practices. Our explorations aim to scrutinize the current literature on the theme at hand and develop suggestions for further examination when gaps in existing knowledge are identified. We hope these explorations inspire scholars to conduct further empirical research on this largely underexplored theme.

This article discusses country-cultural influences on four unethical practices in a reflective way based on extant literature: corruption, accounting information manipulation (AIM), bullying behaviour of managers towards their subordinates, and the acceptance of gifts by public servants. These four unethical practices have been selected for diverging reasons. Corruption is regarded as the most prominent violation of ethical standards. Accounting information manipulation is selected for being part of the accounting subdiscipline, which is core to the CIGAR domain. The two additional unethical practices—workplace bullying and acceptance of gifts—are selected because, as will be explained later, these are differently associated with relevant country-cultural dimensions. Ultimately, our article points to future research directions and implications for practice but, first, the dimensions of organizational culture across countries are introduced.

Theoretical lens: Hofstede's dimensions of culture

We used Hofstede's country-cultural dimensions to explore differences between countries in the extent of unethical practices in public management. According to Hofstede et al. (2010), a culture is 'software of the mind' (p. 5), or 'patterns of thinking, feeling and possibly acting' (p. 4), and 'learned as unwritten rules of the social game' (pp. 6 and 26). Nations are sources of common language, educational and social systems, and, as such, demarcate cultures (pp. 20–21).

Our exploration of country-level cultural impacts on unethical practices in public management draws on Hofstede's work, regarded as the most influential in this field (see, for example, Hofstede et al., 2010; Hofstede, 2011; https://geerthofstede.com). This author distinguishes various cultural dimensions, of which the most important are:

- *Individualism versus collectivism*: Individualism is the extent to which people feel independent, as opposed to collectivism, in which people are dependent on members of communities.
- *Power distance*: The extent to which the less powerful members of an organization or institution accept and expect that power is distributed unequally; the larger the power distance, the more hierarchical an organization is.
- *Masculinity versus femininity*: In masculine societies, assertiveness is propagated, while in feminine societies, sympathy for cohesion and for less privileged groups are endorsed.
- *Uncertainty avoidance*: This refers to a society's tolerance for uncertainty and ambiguity; a higher level of uncertainty avoidance is often aligned with a preference for guidance and rules.

To focus our exploration on these most important cultural dimensions, we disregarded two additional cultural dimensions that were later introduced by Hofstede et al. (2010, chapters 7 and 8): long-term versus short-term orientation, and indulgence versus restraint (respectively, the freedom to do what you want, i.e. enjoy life, and a feeling that life is hard).

Unethical practices: an analysis in the light of Hofstede's cultural dimensions

Corruption

Corruption is generally regarded as a major unethical practice that leads to negative and sometimes even devastating consequences for a country. Transparency International, a global non-governmental organization that promotes measures to fight corruption, defines corruption as 'the abuse of entrusted power for private gain'. It further claims that 'corruption erodes trust, weakens democracy, hampers economic development, and exacerbates inequality, poverty, social development, and the environmental crisis' (see https://www.transparency.org/en/).

In recent decades, the academic literature has demonstrated that much attention is paid to corruption, focusing on several aspects of this practice. However, as Pillay and Dorasamy (2010) claim, 'despite different economic, political, institutional and psychological explanations for the existence of corruption', little consideration has been given to the question of national culture (Husted, 1999; Minkov & Blagoev, 2009). In this section, we mainly follow Pillay and Dorasamy (2010), who suggested propositions linking dimensions of national culture, based on Hofstede et al. (2010), with corruption in public institutions.

Several arguments can be made about the influence of individualism and collectivism on corruption. According to Pillay and Dorasamy (2010), in individualistic societies 'individual rights are paramount, and the equitable administration of justice is a central theme' (p. 372), which could give rise to a disapproval of corruption. However, individualism also encourages a weakening of social control bonds. These bonds, including group accountability and shared responsibilities, are expected to discourage self-serving behaviour (Rocha, 2025). As such, the likelihood of corrupt practices is expected to be lower in collectivist societies than in individualistic societies. At the same time, strong collective bonds can also easily motivate the acceptance of corruptive behaviours that serve group interests at the expense of societal interests. This resonates with Rocha (2025), who shows that high collectivism positively influences trust within groups but negatively affects honesty, thereby contributing to corruption. Overall, we expect a lower tolerance for corruption in countries characterised by more individualistic cultures.

In countries with lower power distance, members of organizations and institutions do not expect and accept that power is distributed unequally, so they are less hierarchical. This is demonstrated by consultation of employees in managers' decisions, participation, and decentralisation. Therefore, there is a lower necessity to corrupt or be corrupted to fulfil (personal) results and interests. In countries with a higher power distance, however, inequalities in power provide a cultural setting in which corruption is likely to take place (Pillay & Dorasamy, 2010). Furthermore, in such cultures, public officials may view personal benefits as privileges of their class, leading to corrupt practices.

Societies defined as masculine favour assertiveness, competitiveness and performance achievement. Power, status and wealth are key characteristics of such a culture (Pillay & Dorasamy, 2010), which is expected to lead to a greater willingness to participate in corrupt transactions in pursuit of personal gain. Conversely, femininity privileges cohesion and civil morality, manifested in honesty and helpfulness in the workplace. In such cultures, individuals are encouraged to take responsibility for their actions. Therefore, we expect lower corruption in countries characterised by more 'feminine' cultures.

Finally, in cultures characterised by high uncertainty avoidance, individuals feel threatened by ambiguous or uncertain situations, often leading to a greater need for rules, regulations, and guidance. According to Rocha (2025), in such societies, clear rules and structures are valued, which positively influences honesty and emphasizes accountability and transparency, potentially reducing corruption. In countries with high uncertainty avoidance, people are expected to be tolerant of corruption, as such practices may lead to the creation of wealth, which offers an opportunity to diminish uncertainty (Husted, 1999; Park, 2003; Pillay & Dorasamy, 2010).

Based on the above considerations, the following influences of national culture on the level of corruption can be expected:

- Corruption is lower in more individualist countries.
- Corruption is lower in countries characterised by relatively lower power distance.
- Corruption is lower in countries characterised by relatively more feminine cultures.
- Corruption is lower in countries that have a relatively lower level of uncertainty avoidance.

Accounting information manipulation

Among unethical managerial practices, AIM holds a distinctive position because accounting information shapes perceptions of performance, accountability, and legitimacy in public sector organizations. While accounting manipulation is also well documented in the private sector, where market-based indicators often guide performance evaluation, public organizations operate under conditions of political oversight, multiple accountability relationships and ambiguous performance criteria, which can create distinct incentives for discretionary behaviour in budgeting, forecasting and reporting. Despite its implications for transparency and accountability, AIM remains quite underexplored in cross-country public sector research (van Helden et al., 2025).

In contrast with corruption, which involves clear legal violations or personal gain, AIM typically occurs within formally legal boundaries (van Helden et al., 2025). Practices such as budgetary slack, conservative forecasting, or smoothing outcomes may be framed as prudent management rather than misconduct. This ethical ambiguity makes AIM particularly sensitive to cultural norms that influence both its prevalence and its moral evaluation.

Individualism versus collectivism shapes how accountability and ethical responsibility are interpreted. In more individualistic cultures, accountability tends to be personalized, and individuals are more likely to be held responsible for their actions. Prior research in accounting shows that such cultures are associated with lower levels of earnings management and discretionary reporting, whereas collectivist cultures are more likely to exhibit income smoothing and discretionary reporting when such practices are perceived to serve group or organizational interests (Han et al., 2010; Doupnik, 2008; see also Bansal, 2024). In public sector settings, collectivist cultural norms may encourage AIM focused on safeguarding organizational reputation, achieving organizational goals, or securing funding rather than individual gain. Based on this reasoning, AIM can be expected to be lower in countries that are relatively more individualistic.

Power distance is highly relevant to AIM because of the hierarchical nature of public sector organizations. In countries with high power distance, authority is concentrated and less likely to be questioned by subordinates who may be reluctant to challenge questionable reporting decisions initiated by superiors, thereby facilitating AIM (Gray, 1988; Neu et al., 2013). On the contrary, in countries with a low power distance, there is more room for subordinates to criticize such practices. So, we expect AIM to be lower in countries with low power distance.

Masculine cultures emphasize success, assertiveness, and target achievement, which may increase pressure to present favourable performance outcomes and stimulate AIM, particularly when budgetary targets dominate managerial evaluation. More feminine cultures, by contrast, emphasize co-operation and concern for broader societal outcomes, potentially fostering greater ethical sensitivity and resistance to aggressive reporting practices. Although prior private sector evidence on the precise direction of effects is mixed (Doupnik, 2008), the performance-oriented logic of masculine cultures suggests greater tolerance for discretionary manipulation. Therefore, AIM is expected to be lower in countries with relatively more feminine cultures.

High uncertainty-avoidance cultures tend to rely heavily on formal rules, procedures, and detailed regulations. Paradoxically, such reliance can increase AIM when rigid fiscal rules or performance frameworks create pressure to comply formally while allowing outcomes to be shaped through discretionary accounting choices. Prior accounting research in the private sector shows that high uncertainty avoidance is associated with income smoothing and conservative reporting as mechanisms for managing uncertainty (Gray, 1988; Doupnik, 2008). In public organizations, this can translate into AIM aimed at stabilizing reported performance or avoiding political scrutiny. Hence, AIM is expected to be lower in countries with relatively lower levels of uncertainty avoidance.

A comparative study of Italy and The Netherlands illustrates how similar AIM practices are ethically evaluated differently across cultural contexts (van Helden et al., 2025). Italian interviewees, operating in a context characterised by higher power distance and higher uncertainty avoidance, tend to justify contested accounting behaviours by referring to formal legality and compliance with rules. Practices not explicitly prohibited are often regarded as acceptable, reflecting a legalistic administrative culture in which ethical judgment closely follows regulatory boundaries. In contrast, Dutch interviewees emphasize shared responsibility and internalised norms of proper conduct, evaluating AIM less in terms of formal legality and more in terms of transparency and professional ethics. This contrast underscores how cultural dimensions shape not only the prevalence of AIM but also its moral interpretation.

The above considerations about the influences of national culture on the level of AIM can be summarized as follows:

- AIM is lower in countries that are relatively more individualistic.
- AIM is lower in countries with low power distance.
- AIM is lower in countries characterised by a relatively more feminine culture.
- AIM is lower in countries that have relatively lower levels of uncertainty avoidance.

Workplace bullying

Bullying in organizations is an unethical practice that is receiving increasing attention in practice and research. Workplace bullying is repeated hostile behaviour toward one or more individuals that is unwanted by the target(s) and causes humiliation, distress and harm (Jacobson et al., 2014, p. 49). A review by León-Pérez et al. (2019) reveals that bullying behaviour is widespread around the world, but different results are shown, also depending on the measurement method, i.e. self-labelling (7–13%) or statistical methods based on observations at the workplace (38–71%). When bullying is not tackled, serious consequences for victims and their organization are likely, ranging from distress, anxiety, and a lack of job satisfaction for victims, to productivity decreases and absenteeism in the organization. Bullying is not always visible because it can be hidden in an exclusive contact between a manager and one of their subordinates, both physically and online. This bullying style is called 'covert', as opposed to a more open ('overt') style.

Research on country-culture differences in bullying behaviour is limited and mostly concentrated in countries with low power distance (Salin et al., 2018). However, we think that managers in organizations with an individualist culture may be relatively more inclined to workplace bullying due to their reliance on individual success. Furthermore, in countries with higher power distance, people are more likely to bully those with less power because the target is less able to fight back or resist (Jacobson et al., 2014). Moreover, we think that bullying behaviour might flourish in cultural contexts associated with hierarchical relationships between managers and their subordinates, and assertive or even aggressive leadership styles. As such, focusing on the influence of cultural dimensions of organizations as developed by Hofstede on workplace bullying, the following claims can be made:

- Workplace bullying is lower in countries with a relatively more collective culture.
- Workplace bullying is lower in countries with a relatively lower power distance.
- Workplace bullying is lower in countries with a relatively stronger feminine culture.
- Regarding workplace bullying and uncertainty avoidance, expectations are ambiguous: in high-uncertainty-avoidance countries, related rules may be followed to a larger extent than in low-uncertainty-avoidance countries, but if rules on workplace bullying do not exist, the relatively greater extent of personal responsibility in low-uncertainty-avoidance countries may induce less workplace bullying.

Acceptance of gifts by civil servants

While the other unethical practices discussed in this article have been studied more extensively, relatively little research has examined how country-specific cultural factors influence gift acceptance in the public sector. Our explorations are based on our knowledge of Hofstede's work and, to some extent, on similar unethical practices—especially corruption. For both corruption and accepting gifts from outsiders, the beneficiary's private gain is at stake, but in a different way. In the case of corruption, there is a direct link between the actions of the organization, such as selling certain goods at a higher than reasonable price or favouring specific suppliers of these goods by paying a higher than reasonable price—thus accomplishing financial gain for the consumers or suppliers of these goods. In contrast, in the case of accepting gifts from outsiders, this link is diffused. Such gifts may suggest a promise of future benefit. This could imply that the public sector organization in question suffers financial losses because inefficient operations, such as paying inflated prices to suppliers or receiving diminished revenues from clients, remain hidden. Therefore, in many countries, regulations on the acceptance of gifts have been implemented (Kolomoets et al., 2018).

It becomes even more diffused when giving gifts to relatives or friends is part of a national cultural habit, like in some Asian countries. There, the practice can be intertwined with a broader culture of mutual support among relatives and friends. In any case, collectivism seems to be a pertinent driver for accepting gifts from outsiders. In addition, a relatively stronger feminine culture might be more permissive of accepting gifts, because of the importance of protecting the interests of vulnerable group members in such cultures. The influence of the other cultural dimensions may require further exploration and empirical investigation.

Based on Hofstede's theory on cultural dimensions in countries, diverging appreciations in different countries can be expected:

- Acceptance of gifts is relatively lower in individualist countries (because in collectivist countries, this practice might be tolerated in serving the interests of group members).
- Acceptance of gifts related to power distance is inconclusive. Countries with large power distance support hierarchical relationships in organizations, and managers may view gifts as personal privileges linked to their power position. But whether the related practices are more or less allowable is dependent on the attitude of managers about accepting gifts.
- Acceptance of gifts is lower in countries with a relatively stronger masculine culture (because in feminine cultures, there is more tolerance for benefiting less privileged members).
- Acceptance of gifts is lower in countries with a relatively high uncertainty avoidance, i.e. the more employees must adhere to rules and regulations, and the more these relate to accepting gifts, the less tolerance there is for these practices.

Discussion and conclusion

Clashing or matching values

Hofstede et al. (2010, p. 26) emphasize that culture shapes how people perceive and respond to the fundamental issues of human life. As a result, individuals in different countries vary in the importance they attach to values such as competitiveness (related to individualism), an imbalance of power among people (associated with power distance), and assertiveness (related to masculinity). These cultural dimensions might clash or match with values underlying unethical practices, such as corruption or AIM, which violate values like honesty and fairness.

Table 1 concludes our explorations in the previous section. This table is the result of an analysis of the literature on the theme at hand rather than an outcome of our own empirical investigations. It is difficult to draw strong conclusions about the impact of country-cultural dimensions on unethical practices from an analysis of only four of these practices. With the necessary caution, some pointers can be drawn from Table 1. For two cultural dimensions, particular values are expected to constrain unethical behaviour. This applies to individualism on the individualism-collectivism dimension, as well as femininity on the masculinity-femininity dimension. This implies that an individualist culture prevents organizational members from tolerating unethical actions that protect the interests of their group members. A feminine culture is not appreciative of an aggressive management style that promotes rivalry among group members and thus can mitigate certain unethical practices. If a culture is both individualist and feminine, this contributes to a moral disapproval of these unethical practices, as in the case of corruption and AIM (see Table 1). The Scandinavian countries, including Finland, rank among the least corrupt

Table 1. Country-cultural impacts on the extent of unethical practices in public management

		Unethical practices			
		Corruption	*Accounting information manipulation (AIM)*	*Workplace bullying*	*Acceptance of gifts by civil servants*
Cultural dimensions	*Individualism–collectivism*	Less corruption in individualist countries	Less AIM in individualist countries	Less bullying in collectivist countries	Less acceptance of gifts in individualist countries
	Power distance	Less corruption in countries with low power distance	Less AIM in countries with low power distance	Less bullying in countries with low power distance	Ambiguous expectations
	Masculinity–femininity	Less corruption in feminine countries	Less AIM in feminine countries	Less bullying in feminine countries	Less acceptance of gifts in masculine countries
	Uncertainty avoidance	Less corruption in low-uncertainty-avoidance countries	Less AIM in low-uncertainty-avoidance countries	Ambiguous expectations	Less acceptance of gifts in high-uncertainty-avoidance countries

Source: The authors.

(see Transparency International, https://www.transparency.org/en/), and they exhibit high levels of individualism and femininity (Hofstede et al., 2010, p. 147).

We hope that our proposed expectations regarding the impact of cultural dimensions on the four unethical practices will encourage researchers to undertake empirical studies that either investigate these relationships in greater depth, or formally test our predictions.

Implications for practice

The practical implications of our explorations into the impact of cultural differences across countries on the appreciation of unethical practices can be divided into two categories (see also Salin et al., 2018).

First, measures for directly discouraging unethical practices. These measures can have a broad scope, encompassing all unethical practices, including ethical codes of conduct and whistleblower settlements. Also, measures targeting specific unethical practices are feasible, such as guidelines for fair disclosure of accounting information or rules to limit the acceptance of gifts by civil servants.

Second, measures to mitigate cultural factors that contribute to the occurrence of unethical practices. The goal of these measures is far more difficult to accomplish than the target of the above measures. Cultural change is often a long-lasting trajectory. For example, if, as suggested, masculinity is a problematic cultural characteristic, it can be mitigated through general human resource policies, especially recruitment procedures and internal training programmes. Evidently, a proper 'tone at the top' is also beneficial (on ethical leadership, see Lawton et al., 2013, chapter 9). However, other developments, such as those in the political-administrative or educational systems, are far more important.

Theorizing and future research directions

Research on the relationship between national culture and unethical practices would benefit from a more precise conceptualization of the key constructs and their connections (see Figure 1). Research on corruption, which is already relatively well developed (see, for instance, Rocha, 2025), can provide a useful model for investigating other forms of unethical practices. The central relationship of interest is between cultural dimensions (such as those identified in cross-cultural research) and the occurrence of a specific unethical practice. In corruption research, cultural dimensions scores for multiple countries are commonly used as independent variables, while national corruption levels serve as the dependent variable. Hofstede (2011, pp. 102–105) argues that the cultural dimensions are mutually independent, thereby reducing the risk of multicollinearity.

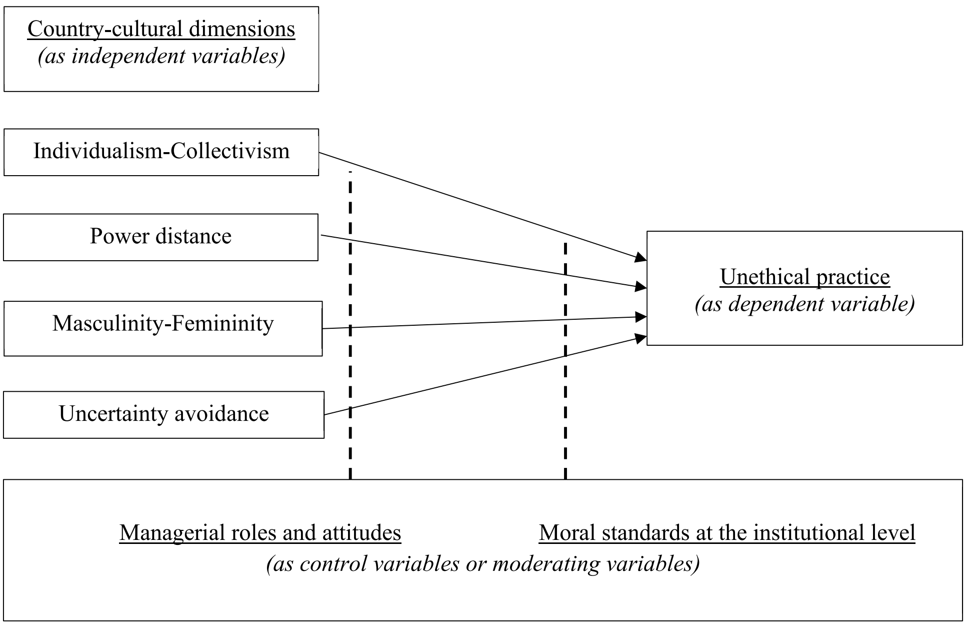

Figure 1. Conceptualization of country-cultural influences on unethical practices. (Source: The Authors)

Similar relationships can be estimated for other unethical practices, such as those we considered in our contribution, and others (for example sexual harassment and bribery), although country scores for these practices are generally not available, so they have to be developed. However, research that confines itself to the link between cultural dimensions and scores on unethical practices is likely to ignore the impact of other variables, for example, the influence of managerial roles and attitudes (for example whether managerial directives are morally acceptable), and moral standards at the institutional level (such as codes of conduct for specific economic sectors). The latter variables can be treated as control variables (such as GDP per capita in corruption research), but a promising conceptualization might be to model them as moderators. This means that the influence of a cultural dimension on the occurrence of an unethical practice varies across different levels of the moderating variable. This resonates with our earlier exploration that uncertainty avoidance gives rise to rules and regulations, but the type of rules and regulations determines the pertinence of a given unethical practice. In addition to quantitative research, qualitative studies (based on case or field studies) can explore which control or moderating variables might be promising to consider.

Our expectations regarding the impact of the cultural dimension on the occurrence of an unethical practice, as explored in the previous section, are depicted in the arrows in Figure 1. Future research could extend this framework by examining not only the occurrence of unethical practices but also how they are perceived as ethical or unethical across different cultural contexts. Cultural dimensions may influence both the prevalence of unethical practices and the extent to which they are regarded as ethically acceptable or unacceptable by individuals or organizations. Investigating these perceptions could provide additional insights into the relationship between national culture and unethical behaviour. The available research on cultural dimensions in organizations from a multi-country perspective has focused on the for-profit sector, whereas public sector-oriented investigations would be of great value. In general, public sector organizations are expected to rely more on uncertainty avoidance and collectivism than their private-sector counterparts. Moreover, relying on cultural differences between countries overlooks those within a country, such as between North and South Italy (see Hofstede website) or between different US states (Mentzer, 2023).

There are also conceptual complications about the links between country culture and unethical practices in public management. A large power distance is associated with a hierarchical organizational structure in which employees are expected to comply with their superiors' guidelines. However, whether this aligns with a lower incidence of a particular unethical practice depends on whether superiors are inclined to engage in it. In a similar vein, high uncertainty avoidance is supposed to lead to rule-based management, but the content of those rules will determine how likely certain unethical practices are. This resonates with the dotted arrows in Figure 1.

As we have shown, studies on the impact of country culture on corruption are widespread (see, among others, Husted, 1999; Mentzer, 2023; Rocha, 2025). Research on accounting manipulation is also well established, but it is predominantly focused on the private sector (Gray, 1988; Han et al., 2010), whereas investigations into workplace bullying and the acceptance of gifts by civil servants are in their infancy (see Jacobson et al., 2014, on workplace bullying). Therefore, as mentioned in the previous paragraph, there is a need for further empirical research on cultural differences across countries and their impact on these and other unethical practices. Hopefully, our article is an inspiration for conducting these types of studies.

Disclosure statement

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ORCID

Jan van Helden http://orcid.org/0000-0001-6354-0416
Tjerk Budding http://orcid.org/0000-0002-5343-7535
Enrico Guarini http://orcid.org/0000-0002-2592-7254
Anna Francesca Pattaro http://orcid.org/0000-0002-4827-0689

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Jan van Helden is an emeritus professor of management accounting at the University of Groningen, The Netherlands. In the 1980s, he was a member of the Executive of the province of Groningen, The Netherlands, in charge of financial and human resources affairs. His research spans more than three decades and is dedicated to public sector reforms, including the role of accounting in these reforms. His work is published in a wide range of international accounting, public administration and public sector accounting journals.

Tjerk Budding is a full professor in public sector accounting at VU University Amsterdam, The Netherlands. He has published in leading accounting and public administration journals such as Management Accounting Research, Financial Accountability & Management *and* International Public Management Journal. *Together with Jan van Helden, he was a guest editor of two themed issues of* Public Money & Management *(2022 and 2026) about politicians' use of accounting information.*

Enrico Guarini is an associate professor of business administration and management at the University of Milano-Bicocca, Italy. His research focuses on public sector accounting and financial management. His recent research has explored the role of accounting information in public accountability and governance, including its ethical implications in local government settings. He has published in leading international journals in accounting and public administration. He serves as Co-Chair of the Special Interest Group on Local Governance of the International Research Society for Public Management (IRSPM).

Anna Francesca Pattaro is an associate professor of business administration and management at the University of Modena and Reggio Emilia, Italy. Her research focuses on public financial management and accounting, including the use of accounting information and its ethical implications in local government settings. She has published in leading international journals in accounting and public administration. She participates in several international networks on public administration, management and accounting.