Cultural Perspectives of Corrupt Behaviour – Application of Trompenaars Model for Corruption

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SUMMARY

This article examines the impact of cultural factors on corruption. It is always difficult to investigate this complex phenomenon. Moreover, we run into more questions and pitfalls when we would like to understand the influence of a multilateral phenomenon such as culture. I build on the work of Tsakumis et al. (2007) by conducting further empirical analysis of the relationship between cultural dimensions and corruption across countries using multiple measures of corruption to gain additional evidence on the subject (the impact of Trompenaarsian dimensions on corruption across countries). Based on data from 41 countries, and after controlling for economic development, the regression results indicate that the higher the level of collectivism the higher the level of diffusion, and that the lower the level of achievement, the higher is the level of tax evasion across countries. Managers should find the results of this study useful in assessing the likelihood of corruption from cultural perspectives, and in developing tax reform policies to reduce tax evasion and corruption.

Keywords: culture, corruption, Trompenaars model, CPI
Journal of Economic Literature (JEL) code: D73, H26, M20

INTRODUCTION

Tax evasion\(^1\) and corruption are widespread phenomena and continue to be a problem for many countries. As Tsakumis et al. (2007) mention (citing Greek data), for example, Greece’s underground economy is estimated to equal approximately 40% of its GDP—the largest in the European Union. Italian tax authorities estimate that 15% of all economic activity goes unreported.\(^2\) In the United States, estimates of lost tax revenues for 2001 were as high as $353 billion. Of this $353 billion, intentional underreporting of income represented anywhere from $250 to $292 billion (IRS, 2005).

Some form of penalty usually is used as a means to control tax evasion within countries. The penalties most commonly used in the United States include fines and imprisonment. Even though penalties and audits exist, tax evasion continues to pose a significant threat to countries’ economies by placing a strain on a country’s budget through lost revenues. Many studies have examined the effects of varying penalties, audit rates, and other variables on tax evasion (Porcano, 1988); fewer empirical studies have examined tax compliance levels from an international perspective (Riahi-Belkaoui, 2004; Richardson, 2006). Only Alm and Torgler (2006) investigate the relation of culture to tax morals for a "large" number (16) of countries.

This study further explores the role that national culture might play in explaining countries’ tax evasion behaviour. Culture is a multivariate concept, and this is the first study to investigate which cultural framework\(^3\) is the best to explain international corruption diversity; that is, it uses Trompenaars’ 7 cultural dimensions as measures of culture and analyzes their relation to corruption for 41 countries in various geographic areas.

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\(^1\) As noted by Sandmo (2005), tax evasion is a violation of tax law whereby the taxpayer refrains from reporting income which is, in principle, taxable. Tax avoidance is within the legal framework whereby the taxpayer takes advantage of tax provisions to minimize the tax liability. Also, it is important to distinguish between tax evasion and corruption, which are very different concepts. Tax evasion involves hiding the real value of a legal transaction to avoid fiscal (i.e., tax) liability, while corruption involves a transaction in which one agent typically pays a sum of money or performs a service in exchange for an illicit act by a public official (Andreoni et al. 1998). Corruption is commonly defined as the misuse or violation of power.

\(^2\) The IRS (2005) updated its estimates of the tax gap for 2001 to $343 billion as the difference between what taxpayers should have paid and what they actually paid on a timely basis.

\(^3\) In this paper, I will show only the results of Trompenaars model.
Therefore, the purpose of this study is to explore the extent to which international differences in corruption can be explained by differences in national culture, as proposed by Trompenaars (1993). Trompenaars and Hampden-Turner defined a different set of dimensions during their cross-cultural studies, using a database containing more than 30,000 survey results. These dimensions are universalism vs. particularism, individualism vs. communitarianism, achievement vs. ascription, neutral vs. affective, specific vs. diffuse, human-nature relationship, human-time relationship (Trompenaars and Hampden-Turner, 1997).

Later, we can see that these cultural frameworks appear to be relevant in explaining corruption levels. In the case of Trompenaars’ model, higher (lower) collectivism and diffuse dimensions are associated with higher (lower) corruption levels across countries. I also found a controversial correlation between achievement and corruption.

CULTURE AND CULTURAL DIMENSIONS

Culture has been defined in several different ways. Some of the commonly used definitions of culture are presented in this section. Some define culture as a set of values that an individual grows up with. They add that it is a combination of personal values and morals as well as the society’s influence on the individual in his/her growing years. Hence, it is the shared way groups of people understand and interpret the world. They conclude that culture influences the ways in which a person perceives and reacts to certain situations.

The anthropological term designates those aspects of the total human environment, tangible and intangible, which have been created by men. A “culture” refers to the distinctive way of life of a group of people, their complete “design for a living”. Culture seems to be the master concept of American anthropologists.

Most anthropologists would basically agree with Herskovits’s propositions on the theory of culture (Herskovits, 1948):

1. Culture is learned.
2. Culture is derived from the biological, environmental, psychological, and historical components of human existence.
3. Culture is structured.
4. Culture is divided into aspects.
5. Culture is dynamic.
6. Culture is variable.
7. Culture exhibits regularities that permit its analysis by the method of science.
8. Culture is the instrument whereby the individual adjusts to his total setting, and gains the means for creative expression.

Kroeber and Kluckhohn (1952) suggested another definition:
Culture consists of patterns, explicit and implicit of and for behaviour acquired and transmitted by symbols, constituting the distinctive achievement of human groups, including their embodiment in artefacts; the essential core of culture consists of traditional (i.e., historically derived and selected) ideas and especially their attached values; culture systems may, on the one hand, be considered as products of action, on the other, as conditioning elements in a future action.

Trompenaars underlines the collective nature of culture. Trompenaars’ brief and well-known definition is the following: ‘culture is the way in which a group of people solves problems’ (Trompenaars 1993: 6). Trompenaars’ cultural dimensions are summarized as follows:

➢ Universalism versus particularism (T_UNI): The first dimension defines how people judge the behaviours of their colleagues. People from universalistic cultures focus more on rules, are more precise when defining contracts and tend to define global standards for company policies and human resources practices. Within more particularistic national cultures, the focus is more on the relationships; contracts can be adapted to satisfy new requirements in specific situations and local variations of company and human resources policies are created to adapt to different requirements.

➢ Individualism and Communitarianism (T_COL): This dimension classifies countries according to the balance between the individual and group interests. Generally, team members with individualist mind-sets see the improvements to their groups as the means to achieve their own objectives. By contrast, the team members from communitarian cultures see the improvements to individual capacities as a step towards the group prosperity.

➢ Achievement versus ascription (T_ACH): This dimension, presented in Trompenaars’ studies, is very similar to Hofstede’s power distance concept (Hofstede, 1980). People from achievement-oriented countries respect their colleagues based on previous achievements and the demonstration of knowledge, and show their job titles only when relevant. On the other hand, people from ascription-oriented cultures use their titles extensively and usually respect their superiors in the hierarchy.

➢ Neutral versus affective (T_NEU): According to Trompenaars, people from neutral cultures admire cool and self-possessed conduct and control their feelings, which can suddenly explode during stressful periods. When working with stakeholders from neutral countries you may consider avoiding warm, expressive or enthusiastic behaviours, prepare beforehand, concentrate on the topics being discussed and look carefully for small cues showing that the person is angry or pleased. People from cultures high on affectivity use all forms of gesturing, smiling and body language to openly voice their feelings, and admire heated, vital and animated expressions.

➢ Specific versus diffuse (T_DIFF): Trompenaars researched differences in how people engage colleagues in specific or multiple areas of their lives, classifying the results into two groups: people from more specific-oriented cultures tend to keep private
and business agendas separate, having a completely different relation of authority in each social group. In diffuse-oriented countries, the authority level at work can reflect into social areas, and employees can adopt a subordinated attitude when meeting their managers outside office hours.

- Human-nature relationship (internal vs external control) (T_NAT): Trompenaars shows how people from different countries relate to their natural environment and changes. Global project stakeholders from internal-oriented cultures may show a more dominant attitude, focus on their own functions and groups and be uncomfortable in change situations. Stakeholders from external-oriented cultures are generally more flexible and willing to compromise, valuing harmony and focusing on their colleagues, being more comfortable with change.

- Human-time relationship (T_TIME): Trompenaars found that different cultures assign diverse meanings to the past, present and future. People in past-oriented cultures tend to show respect for ancestors and older people and frequently put things in a traditional or historic context. People in present-oriented cultures enjoy the activities of the moment and present relationships. People from future-oriented cultures enjoy discussing prospects, potentials and future achievement.

CORRUPTION

Corruption, as with many ethical concepts, is very difficult to define in a universally acceptable fashion. While Webster’s Dictionary defines corruption as “bribery or similar dishonest dealings,” what may be classified as corruption to some may not be classified as corruption by others. For example, bribery and political favouritism may be considered corruption and unacceptable by some but an acceptable business practice by others (Jain 1998). Scholarly interest in corruption is growing fast, both in terms of theoretical treatment and empirical research. Comprehensive reviews of the literature are offered in Husted (1999).

Formal institutions cannot adequately explain the distinct levels of tax evasion and corruption in different countries. In addition, since taxes are a windfall burden, it should not matter to a citizen whether the government delivers the services promised or not, or whether or not other people pay. If we move a step further, we find the public choice approach, which introduces public goods as another aspect of formal institutions. The outcome is, however, that it is generally still rational for a citizen to completely free ride and not pay taxes, no matter what the government and other citizens do. As a result, the public choice approach does not solve the puzzle either. We can broaden the analysis by introducing the level of trust, both between citizens and the government and among the citizens themselves, as variables to explain tax evasion and corruption.

SAMPLE

The sample for this study consists of 41 countries (see Table 1). It encompasses both developed and developing countries, and a mixture of countries distinguished by language, culture, and geography. The countries included in the sample are diverse. I chose countries that have all needed scores available: cultural dimensions, CPI, control variables. Data for this study are collected from a broad range of public sources. I retrieved the data from World Bank’s database, Hofstede’s database, and other websites (such as www.nationmaster.com). I found 41 countries that can fulfill these requirements.

Table 1
List of Sample Countries (n=41)

<table>
<thead>
<tr>
<th>Argentina</th>
<th>Hungary</th>
<th>Portugal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
<td>India</td>
<td>Russia</td>
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<tr>
<td>Austria</td>
<td>Indonesia</td>
<td>Singapore</td>
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<tr>
<td>Brazil</td>
<td>Ireland</td>
<td>South Africa</td>
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<tr>
<td>Canada</td>
<td>Italy</td>
<td>Spain</td>
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<tr>
<td>China</td>
<td>Israel</td>
<td>Sweden</td>
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<tr>
<td>Czech Republic</td>
<td>Japan</td>
<td>Switzerland</td>
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<tr>
<td>Denmark</td>
<td>Malaysia</td>
<td>Taiwan</td>
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<tr>
<td>Egypt</td>
<td>Mexico</td>
<td>Thailand</td>
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<tr>
<td>Finland</td>
<td>Netherlands</td>
<td>Turkey</td>
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<tr>
<td>France</td>
<td>New Zealand</td>
<td>UK</td>
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<tr>
<td>Germany</td>
<td>Nigeria</td>
<td>USA</td>
</tr>
<tr>
<td>Greece</td>
<td>Philippines</td>
<td>Venezuela</td>
</tr>
<tr>
<td>Hong Kong</td>
<td>Poland</td>
<td></td>
</tr>
</tbody>
</table>

HYPOTHESES

Control Variable

The level of economic development in a country may influence its level of corruption. I use the HDI factor\(^4\) and GI factor by Kaufmann et. al (1999a; 1999b), and taxes on goods and services by the World Bank (E_TOGS) as control variables. Tsakumis et al. (2007) expected a negative relation between the level of economic development and the level of tax evasion in a country.\(^5\) I expect a negative relation between the HDI factor and the level of corruption; positive relation between E_TOGS and the level of corruption – more taxes, higher corruption; and

\(^4\) The Human Development Index (HDI) is a composite statistic used to rank countries by level of human development. The HDI is a comparative measure of life expectancy, literacy, education, and standards of living of a country. It is a standard means of measuring well-being, especially child welfare. It is also used to distinguish whether the country is a developed, a developing or an under-developed country, and also to measure the impact of economic policies on quality of life.

\(^5\) This is a limitation of Tsakumis et al.’s work (2007) because we could improve the robustness of model if we included such variables as Richardson (2008) did: legal enforcement (LEGAL), trust in government (TGOV), and religiosity (RELIG).
positive relation between the GI factor (the description of a government’s performance and bureaucracy) and the level of corruption.

Hypothesis 1a. The higher the HDI factor in a country, the lower the level of corruption in that country.

Hypothesis 1b. The higher the E_TOGS in a country, the higher the level of corruption in that country.

Hypothesis 1c. The higher the GI factor in a country, the higher the level of corruption in that country.

Cultural variables
The primary variables of interest are collectivism (T_COL), diffusion (T_DIFF), and achievement (T_ACH). My hypotheses predict:

Hypothesis 2a. The higher the T_COL in a country, the higher the level of corruption in that country.

Hypothesis 2b. The higher the T_DIFF in a country, the higher the level of corruption in that country.

Hypothesis 2c. The higher the T_ACH in a country, the lower the level of corruption in that country.

RESEARCH DESIGN

I modified the research design of Tsakumis et al. (2007)⁶. Cultural frameworks provide index scores for the seven national cultural dimensions for the 41 countries. This study investigates corruption levels across 41 countries. It analyzes the relation of the cultural dimensions to the level of corruption.

Dependent Variable

My hypotheses relate to the impact of national cultural dimensions on corruption levels across countries. Actual corruption is unknown and impossible to determine; thus, studies on corruption use surrogate measures for actual corruption. Many studies use hypothetical corruption or perceptions of corruption. Some use government estimates of corruption. No single measure has been shown to be better than any other measure.

I use the Corruption Perception Index (CPI) provided by Transparency International since 1995. Although it is difficult to agree on a precise definition, there is consensus that corruption refers to acts in which the power of public office is used for personal gain in a manner that contravenes the rules of the game (Jain, 2001). I updated the data and looked for scores for each sample country. I used data of 1995-2010. Table 2 lists the sample countries along with their mean CPI scores over that period. These countries are located in all parts of the globe, range from large to small, and include both developed and developing nations. The three highest scores (i.e., the least corrupt countries) are Denmark, New Zealand, and Sweden. Nigeria, Indonesia, and Venezuela are the most corrupt.

Table 2
Corruption Levels for Sample Countries

<table>
<thead>
<tr>
<th>Country</th>
<th>CPI</th>
<th>Country</th>
<th>CPI</th>
<th>Country</th>
<th>CPI</th>
</tr>
</thead>
<tbody>
<tr>
<td>Argentina</td>
<td>3.0975</td>
<td>Hungary</td>
<td>4.9850</td>
<td>Portugal</td>
<td>6.3538</td>
</tr>
<tr>
<td>Australia</td>
<td>8.6788</td>
<td>India</td>
<td>2.9725</td>
<td>Russia</td>
<td>2.3900</td>
</tr>
<tr>
<td>Austria</td>
<td>7.9019</td>
<td>Indonesia</td>
<td>2.2256</td>
<td>Singapore</td>
<td>9.1888</td>
</tr>
<tr>
<td>Brazil</td>
<td>3.6513</td>
<td>Ireland</td>
<td>7.7375</td>
<td>South Africa</td>
<td>4.8969</td>
</tr>
<tr>
<td>Canada</td>
<td>8.8456</td>
<td>Italy</td>
<td>4.6400</td>
<td>Spain</td>
<td>6.3475</td>
</tr>
<tr>
<td>China</td>
<td>3.2481</td>
<td>Israel</td>
<td>6.7320</td>
<td>Sweden</td>
<td>9.2375</td>
</tr>
<tr>
<td>Czech Republic</td>
<td>4.5980</td>
<td>Japan</td>
<td>6.9900</td>
<td>Switzerland</td>
<td>8.8269</td>
</tr>
<tr>
<td>Denmark</td>
<td>9.5431</td>
<td>Malaysia</td>
<td>5.0069</td>
<td>Taiwan</td>
<td>6.1</td>
</tr>
<tr>
<td>Egypt</td>
<td>3.1386</td>
<td>Mexico</td>
<td>3.3713</td>
<td>Thailand</td>
<td>3.3113</td>
</tr>
<tr>
<td>Finland</td>
<td>9.4844</td>
<td>Netherlands</td>
<td>8.8519</td>
<td>Turkey</td>
<td>3.7219</td>
</tr>
<tr>
<td>France</td>
<td>6.9013</td>
<td>New Zealand</td>
<td>9.4381</td>
<td>UK</td>
<td>8.3831</td>
</tr>
<tr>
<td>Germany</td>
<td>7.9088</td>
<td>Nigeria</td>
<td>1.7767</td>
<td>USA</td>
<td>7.5100</td>
</tr>
<tr>
<td>Greece</td>
<td>4.4625</td>
<td>Philippines</td>
<td>2.7131</td>
<td>Venezuela</td>
<td>2.3706</td>
</tr>
<tr>
<td>Hong Kong</td>
<td>7.8944</td>
<td>Poland</td>
<td>4.3300</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: http://www.transparency.org

Independent Variables

The independent variables are denoted in this study by Trompenaars’s cultural dimensions and in addition, control variables (HDI factor, GI factor, and E_TOGS). The cultural dimensions are all measured in terms of country-based scores.

Model Specification

The standard model consists of cultural variables and control variables. I use only one cultural framework for a model. According to the hypotheses, I constructed a model.

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⁶ In the study, authors investigate the influence of national culture on tax compliance levels across 50 countries. Using Hofstede’s (1980) cultural framework as a basis for our hypotheses, they find that a noncompliant country’s profile is characterized by high uncertainty avoidance, low individualism, low masculinity, and high power distance. Their results have implications for both research and practice. This is the first study to employ Hofstede’s cultural framework as an explainer of international tax compliance diversity and serves as the starting point for the development of an international tax compliance framework. Tax policy implications also are addressed.
To test my hypotheses, I estimate the following model for Trompenaars’ model:

\[
CPI = a_0 + a_1 T_{UNI} + a_2 T_{COL} + a_3 T_{DIFF} + a_4 T_{NEU} + a_5 T_{ACH} \\
+ \delta T_{TIME} + \delta T_{NAT} + \delta HDI + \delta GI + \eta E\_TOGS \quad (1)
\]

**RESULTS**

**Descriptive Statistics**

Table 3 presents descriptive statistics (analysed by using SPSS) for the full sample of 41 countries. Considerable diversity exists with regard to corruption levels across countries. There is considerable variability in the independent variables of primary interest.

<table>
<thead>
<tr>
<th></th>
<th>N</th>
<th>Min</th>
<th>Max</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>CPI</td>
<td>40</td>
<td>1.78</td>
<td>9.54</td>
<td>5.8416</td>
<td>2.53918</td>
</tr>
<tr>
<td>T_UNI</td>
<td>41</td>
<td>17.00</td>
<td>90.00</td>
<td>56.3659</td>
<td>17.11543</td>
</tr>
<tr>
<td>T_COL</td>
<td>41</td>
<td>10.00</td>
<td>90.00</td>
<td>51.7561</td>
<td>19.08636</td>
</tr>
<tr>
<td>T_DIFF</td>
<td>41</td>
<td>10.00</td>
<td>90.00</td>
<td>45.3659</td>
<td>20.42273</td>
</tr>
<tr>
<td>T_NEU</td>
<td>41</td>
<td>10.00</td>
<td>80.00</td>
<td>51.3415</td>
<td>13.73428</td>
</tr>
<tr>
<td>T_ACH</td>
<td>41</td>
<td>16.00</td>
<td>95.00</td>
<td>56.4634</td>
<td>16.97660</td>
</tr>
<tr>
<td>T_TIME</td>
<td>41</td>
<td>.00</td>
<td>2.00</td>
<td>.9268</td>
<td>72077</td>
</tr>
<tr>
<td>HDI factor</td>
<td>40</td>
<td>-2.60156</td>
<td>1.37788</td>
<td>.0000000</td>
<td></td>
</tr>
<tr>
<td>GI factor</td>
<td>41</td>
<td>-2.11892</td>
<td>1.26991</td>
<td>.0000000</td>
<td></td>
</tr>
<tr>
<td>E_TOGS</td>
<td>37</td>
<td>3.1195</td>
<td>56.4124</td>
<td>29.4809</td>
<td>12.5512</td>
</tr>
</tbody>
</table>

**Hypothesis Testing for Trompenaars’ Cultural Dimensions**

Table 4 reports the results from estimating the multiple regression model specified in Eq. (1). The model is significant (F = 35.623, p < .0001) and the independent variables explain a relatively high percentage of variation in the dependent variable (adjusted R^2 of .932). The results for the primary variables of interest are the same both with and without the inclusion of the control variables in the model.

Hypothesis 2a predicted that higher T\_COL is related to higher corruption levels across countries. Even after controlling for the level of economic development across countries, the regression coefficient for T\_COL is negative and not significant (p = .681). Thus, I conclude that higher T\_COL is related to lower corruption levels across countries, supporting Hypothesis 2c.

Hypothesis 2b predicted that higher T\_DIFF is related to lower corruption levels across countries. The regression coefficient for T\_DIFF is positive and not significant (p = .052). Thus, I conclude that higher T\_DIFF is related to higher corruption levels across countries, supporting Hypothesis 2b.

Hypothesis 2c predicted that higher T\_ACH is related to lower corruption levels across countries. The regression coefficient for T\_ACH is negative and not significant (p = .903). Thus, I conclude that higher T\_ACH is related to lower corruption levels across countries, supporting Hypothesis 2c.

**Control Variable**

Tables 3 and 4 also report on the relationship between the level of economic development (HDI factor, GI factor, E\_TOGS) and corruption levels across countries.

Hypothesis 1a predicted that a higher HDI factor is related to lower corruption levels across countries. The regression coefficient for HDI is negative and not significant. Thus, I conclude that higher HDI is related to lower corruption levels across countries, but does not influence the CPI significantly. Thus, Hypothesis 1a is supported.

Hypothesis 1b predicted that higher E\_TOGS is related to lower corruption levels across countries. The regression coefficient for E\_TOGS is negative and not significant. Thus, I conclude that higher E\_TOGS is related to lower corruption levels across countries, but it does not influence the CPI significantly. Thus, Hypothesis 1b is surprisingly rejected.

Hypothesis 1c predicted that a higher GI factor is related to higher corruption levels across countries. The regression coefficient for GI is positive and significant. Thus, I conclude that higher GI is related to higher corruption levels across countries, and influences the CPI significantly. Thus, Hypothesis 1c is supported.

**CONCLUSION**

In this study, I investigated the influence of Trompenaars’s cultural dimensions on corruption perception index across 41 countries. Taken as a whole, my results support the general proposition that national culture, as proposed by Hofstede, is a significant factor in explaining tax evasion levels across countries. Specifically, the results indicate that higher T\_COL leads to higher corruption in a country.

This study investigated whether the model offered by Tsakumis et al. (2007) is able to manage new variables, which
could prove robustness. My model employed Trompenaars’s cultural framework as a means to explain international tax compliance diversity. Its results suggest that national culture is useful in explaining tax evasion levels across countries. Based on their results, we can describe a tentative cultural profile of a low tax compliance country (i.e., a high tax evasion country) as one that possesses high T_COL, low T_ACH, and high T_DIFF. These results may aid in directing future research by serving as the beginning of a framework for future international tax compliance studies. But we can recognize that culture is an unsteady factor. More and more aspects linked with culture are discovered. That is why it is difficult to predict a cultural profile exactly, as we cannot understand completely its influence on behaviour and on other cultural dimensions.

The limitations of the study reported in Tsakumis et al. (2007) also appear in previous studies, which supported my decision to use the Trompenaars model. First, Hofstede’s cultural dimensions were developed over 20 years ago, which may make them appear outdated. However, it is important to note that several studies confirm the reliability, validity, applicability, and direction of differences of Hofstede’s scores over time and across countries (a useful review is provided in Merritt (2000)). Second, the current study focuses on national cultural dimensions as the primary predictor of tax evasion levels across countries. To develop a more complete international tax compliance model, future research should examine other variables (e.g., countries’ legal systems - see Richardson, 2008) in conjunction with national culture. Third, this study’s sample consisted of 41 countries, and the sampling was not appropriate in a statistical sense. Therefore, additional research may be needed to ensure that the results are generalizable to other countries. In addition, future research should examine the role of national culture in mitigating the efficacy of tax evasion penalties within and across countries. It also should explore the use of “home country” and “tax return preparation outsourced” as additional variables in audit-selection models.

The model is weakened by adding more variables, which is why reviews are needed and researchers should examine the influence of more soft factors on tax evasion.

Further research is needed in order to explore the interplay between Trompenaars dimensions and other socio-economics variables on the field of corruption. It could be useful to grab the real nature of corruption. In this paper the correlation of Trompenaars dimensions with CPI were explored, but a deeper, causal investigation could raise the level of understanding.

Acknowledgements

The described work was carried out as part of the TÁMOP-4.2.1.B-10/2/KONV-2010-0001 project in the framework of the New Hungarian Development Plan. The realization of this project is supported by the European Union, co-financed by the European Social Fund.

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