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Editorial Words

Dear Readers,

Welcome to the 27th volume, first issue of the ASEJ Scientific Journal of Bielsko-Biala School of Finance and Law. In this number, editorial board present a diverse range of articles that delve into pressing topics within the realms of economics, finance, law, and security. These articles shed light on various aspects of contemporary society and offer valuable insights into the challenges we face today. The first article by Medani P. Bhandari, titled "The Corruption: A Chronic Disease of Humanity: Causes, Effects, and Consequences," examines the pervasive issue of corruption and its profound impact on societies worldwide. Following that, Stanisław Ciupka explores the "Ethical Dilemmas of Contemporary Business," addressing the complex moral challenges faced by companies in the modern business landscape. Michał Comporek's article, "Levels of Reported Financial Result and the Scope of Accrual-Based Earnings Management," focuses on the practices of earnings management within public companies in the clothing industry, providing exemplification studies to illustrate the phenomena. Justyna Fibinger-Jasińska's contribution, "Judicial Review of Illegal Clauses in Consumer Loan Agreements," delves into the legal aspects of consumer protection and the role of the judiciary in scrutinizing loan agreements for potential unfair clauses. Wojciech Jakubiec examines the intricacies of money laundering and its selected security issues in "The Essence of Money Laundering – Selected Security Issues," shedding light on the challenges faced in combating this criminal activity. Radosław Koper explores the exclusion of freedom of expression during interrogations and the irregularly obtained evidence, focusing on Article 168a CCP, in "Irregularly Obtained Evidence (Article 168a CCP) in the Aspect of Exclusion of Freedom of Expression of Interrogated Individuals." "The Emotional Surge Impact on the Formation of a Personal Brand as an SMM Product" by Kateryna Kalynets, Yevhen Krykavskyy, Petecki Ignacy, Sylwia Nycz-Wojtan examines the influence of emotional surges on the formation of personal brands, specifically within the realm of social media marketing (SMM). Aleksander Sapiński's article, "The Importance and Challenges of Information Security in the Digital Age: Analysis of the Current Situation and Prospects for Development," analyzes the current state of information security in the digital age, highlighting its significance and outlining the challenges that lie ahead. Lastly, article by Mariola Adamiec-Witek, which sheds new light on the issue of the conduct of proceedings before common courts with the participation of jurors.

I hope that this issue of the ASEJ Scientific Journal of Bielsko-Biala School of Finance and Law provides valuable insights and stimulates further research in the fields of economics, finance, and law. I extend my gratitude to the authors for their contributions and commend the rigorous academic scholarship demonstrated in their work.

prof. dr Ihor Halystia
Editor of the ASEJ, Issue 1, Volume 27, 2032.

The Corruption a Chronic Disease of Humanity: Causes, Effects and Consequences

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Abstract— Corruption is a persistent problem, especially in the developing world, posing significant obstacles to national development. This paper provides an overview of corruption, its causes, and strategies to address it. Stakeholders, including academics, development practitioners, international and UN agencies, as well as governments, must recognize the urgency of collaboration to combat corruption. This is an opinion paper based on desktop research. It will give an idea how severe corruption is particularly in the poor developing countries.

Keywords— Corruption, Transparency International, Pew Research Center, United Nations, Politics and Government, Business and Economy, Healthcare and Pharmaceuticals, Education, Civil Society and NGOs, Forms of Corruption, Impact of Corruption, Corruption Perceptions Index (CPI)

I. INTRODUCTION

Corruption refers to dishonest or unethical behavior involving the misuse of power or authority for personal gain. It can occur in various forms and in different sectors, such as politics, business, government, and even social interactions. Corruption typically involves bribery, fraud, embezzlement, nepotism, or other illicit practices that undermine the integrity, fairness, and efficiency of institutions and processes.

Corruption is harmful to societies and economies because it diverts resources away from their intended purposes, erodes public trust in institutions, undermines the rule of law, and perpetuates inequality and poverty. It can hinder economic development, discourage foreign investment, and distort the allocation of resources. Moreover, corruption can have severe social and political consequences, leading to social unrest, political instability, and the erosion of democratic principles.

II. DEFINING CORRUPTION

While corruption is indeed a complex and multifaceted issue, it is important to recognize that not all individuals possess a greedy, self-centric, or ill-minded mentality. While these traits can contribute to corrupt behavior, it is not accurate to say that they are inherent in all individuals or that corruption is solely a result of these characteristics.

Corruption can be influenced by a range of factors, including systemic issues, weak governance structures, cultural norms, and socioeconomic conditions. It is crucial to consider these broader factors when discussing corruption and to avoid generalizing all individuals as being driven solely by greed or selfishness.

Defining corruption requires a comprehensive understanding of the various forms it can take, and the underlying motivations and dynamics involved. It involves examining the abuse of power, the betrayal of public trust, and the misuse of resources for personal gain. By understanding corruption in its full complexity, societies can develop targeted strategies to prevent, detect, and address corrupt practices effectively.

Promoting a culture of integrity, strengthening institutions, enhancing transparency and accountability, and fostering ethical behavior are essential components of combating corruption. It requires collective efforts from individuals, communities, governments, and international organizations to tackle corruption and create a more transparent and just society.

It is not easy to define corruption, however, all forms of unethical actions, works, motives and moves can be considered as corruption. Corruption is the abuse of entrusted power for private gain. It can be classified as grand, petty, and political, depending on the amount of money lost and the sector where it



occurs.

According to Transparency International- “We define corruption as the abuse of entrusted power for private gain. Corruption erodes trust, weakens democracy, hampers economic development, and further exacerbates inequality, poverty, social division, and the environmental crisis. Exposing corruption and holding the corrupt to account can only happen if we understand the way corruption works and the systems that enable it” (Transparency International, 2022a).

Corruption is the abuse of public office for private gain. Corruption involves the misuse or abuse of public office or entrusted power for personal or private gain. It occurs when individuals in positions of authority or public service prioritize their own interests or the interests of a select few over the welfare of the general public. Corruption often occurs within the context of public service, where individuals are expected to act in the best interests of the people they serve. Instead, corrupt individuals exploit their positions for personal enrichment, whether through bribery, embezzlement, fraud, nepotism, or other illicit means. By doing so, they undermine the principles of fairness, accountability, and the proper functioning of public institutions.

Preventing and combating corruption requires efforts to promote transparency, strengthen governance structures, enforce accountability mechanisms, and foster a culture of integrity and ethical conduct in public office. By addressing corruption, societies can strive for more equitable and just governance systems that serve the interests of the entire population.

World Bank states that corruption—the abuse of public office for private gain—covers a wide range of behavior, from bribery to theft of public funds. Corruption exists all over the world, but it is usually present in countries with weak institutions, often affected by fragility and conflict (The World Bank IBRD – IDA, 2020).

“Corruption is an insidious plague that has a wide range of corrosive effects on societies. It undermines democracy and the rule of law, leads to violations of human rights, distorts markets, erodes the quality of life, and allows organized crime, terrorism, and other threats to human security to flourish” (UN, 2004).

“Corruption undermines democracy and the rule of law. It leads to violations of human rights. It erodes public trust in the government. It can even kill — for example, when corrupt officials allow medicines to be tampered with, or when they accept bribes that enable terrorist acts to take place” — (Ban Ki-Moon, UNDP 2008: 5).

United Nations Development Programme (UNDP): “Corruption is the misuse of public power, office, or authority for private benefit, through bribery, embezzlement, fraud, nepotism, or other illicit means.” (UNDP 2008:7).

These definitions highlight the common themes of abuse of power, dishonesty, and personal gain associated with corruption. They emphasize the misuse of public resources or authority for private benefit, often through illicit means such as bribery, embezzlement, fraud, or nepotism.

Corruption is omnipresent in all forms of social life. Corruption is not limited to specific sectors or institutions but

can permeate multiple spheres of society.

III. SOCIAL CORRUPTION

Social corruption refers to corrupt practices or unethical behavior that occur within social spheres or interpersonal relationships. It involves deviations from accepted social norms, values, and ethical standards, often for personal gain or advantage. While social corruption may not always involve legal violations, it can have significant negative impacts on individuals, communities, and society as a whole, through Favoritism and Nepotism, Exploitative Relationships, Social Exclusion and Discrimination, Bribery in Social Settings, Misuse of Social Influence, Moral Degradation.

Addressing social corruption requires promoting a culture of ethical behavior, accountability, and respect for social values. Education, awareness campaigns, and promoting inclusive social policies can help combat social corruption by fostering a sense of fairness, justice, and equality. It is essential for individuals and communities to uphold ethical standards, challenge discriminatory practices, and actively work towards creating a more just and equitable society.

Politics and Government

Political corruption involves the abuse of power, bribery, embezzlement of public funds, and other illicit practices within the realm of politics and government. This includes corrupt practices such as bribery for political favors, embezzlement of public funds, electoral fraud, and abuse of public office for personal gain.

Political corruption is a significant problem in many developing countries. The misuse of power, bribery, embezzlement of public funds, and other forms of political corruption can have severe consequences for these nations. Here are some reasons why political corruption is particularly prevalent in the developing world:

- Weak Governance Structures: Many developing countries struggle with weak governance structures, including inadequate legal frameworks, insufficient oversight mechanisms, and limited accountability measures. These weaknesses create opportunities for political corruption to thrive, as there may be little to no repercussions for those engaged in corrupt practices.
- Lack of Transparency: Transparency is a crucial element in curbing corruption, but developing countries often face challenges in ensuring transparency in public administration, decision-making processes, and financial transactions. The absence of transparent systems can facilitate corrupt activities, as they allow officials to operate without public scrutiny.
- Poverty and Economic Inequality: Developing countries often grapple with high levels of poverty and economic inequality. These conditions can foster an environment conducive to corruption, as individuals

may resort to corrupt practices to improve their own economic situations or to gain access to essential resources and services.

- **Limited Access to Justice:** Inadequate access to justice and judicial independence can contribute to political corruption. When the justice system is compromised or influenced by political interests, it becomes difficult to hold corrupt officials accountable, creating a culture of impunity.
- **Patronage Networks:** Patronage networks, where political leaders distribute resources, positions, and benefits to their loyal supporters, are more prevalent in developing countries. These networks can perpetuate corrupt practices, as positions and resources are granted based on personal connections and political allegiance rather than merit or the public interest.
- **Weak Civil Society and Media:** The role of civil society organizations and a free and independent media is crucial in exposing and combating political corruption. However, in many developing countries, civil society organizations may face constraints on their operations, while media outlets may be subject to censorship or lack the resources to conduct investigative journalism effectively.

Addressing political corruption in the developing world requires comprehensive efforts, including strengthening governance structures, promoting transparency and accountability, enhancing the rule of law, and building the capacity of institutions to prevent and combat corruption. International cooperation, support for anti-corruption initiatives, and fostering a culture of integrity and ethical leadership are also vital in tackling this pervasive issue.

Business and Economy: Corruption can be prevalent in the business sector, where unethical practices such as bribery, fraud, money laundering, and embezzlement can occur. Companies may engage in corrupt practices to secure contracts, gain unfair advantages, or avoid regulations. Corrupt business practices undermine fair competition, economic growth, and trust in the marketplace.

Healthcare and Pharmaceuticals: Corruption in healthcare systems can have severe consequences, as it can compromise patient safety, access to healthcare, and the efficient allocation of resources. Examples include kickbacks to healthcare professionals, illegal drug marketing, manipulation of drug prices, and diversion of healthcare funds.

Education: Corruption can infiltrate the education sector, with practices such as bribery for admissions, grades, or teaching positions. Corruption in education undermines the principles of meritocracy, equal opportunity, and quality education for all.

Sports: Corruption can occur in sports through match-fixing, bribery of officials, doping, and other illicit activities. These corrupt practices not only undermine the integrity of sports but also erode fair competition and the spirit of sportsmanship.

Civil Society and NGOs: While corruption is often associated with public and private sectors, even civil society organizations and NGOs can be vulnerable to corrupt practices.

Misuse of funds, embezzlement, or diverting resources meant for charitable purposes are examples of corruption in this context.

It is important to acknowledge that corruption varies in its forms and prevalence across different societies and countries. While corruption can indeed be pervasive, it does not mean that every individual or institution is corrupt. Efforts to combat corruption involve promoting transparency, accountability, and ethical behavior, strengthening institutions, and fostering a culture that values integrity and ethical conduct.

IV. FORMS OF CORRUPTION

Many academician and international agencies have pointed out about the forms of corruptions, the most common form of corruptions can be Bribery, Fraud, Money laundering, Extortion, A kickback, Peddling influence, Cronyism/clientelism, Nepotism, Patronage, Speed money, Embezzlement, Embezzlement, and many more (Luna-Pla, and Nicolás-Carlock 2020, Colonnelli, Gallego, and Prem 2019, Yoo 2008, Zimelis 2020, Ahmad 2004, Kbar and Vujić 2014, Lam 1995, Alatas 1990, Campos and Giovannoni 2017, Transparency International 2012, 2022, United Nations Office on Drugs and Crime 2012, 2018, Jamali, Leigh, Samara, and Barkemeyer 2021, United Nations 2004, Malito 2014, UNDP 2008, Bhandari 2012, 2018, 2020, 2023, Bajpai and Myers 2021).

Bribery: Offering, giving, receiving, or soliciting something of value to influence the actions or decisions of an individual in a position of power. Bribery is indeed a significant problem in many developing countries and has detrimental effects on their societies and economies. Addressing bribery in the developing world requires concerted efforts to strengthen governance systems, enhance transparency and accountability, and promote a culture of integrity. This includes enacting and enforcing anti-corruption laws, implementing robust anti-bribery measures, promoting ethical behavior, and raising awareness about the damaging effects of bribery on society and economic development.

Fraud: Deliberate deception or misrepresentation to gain an unfair or unlawful advantage, often involving the manipulation of financial or official records. While fraud is a significant issue in many parts of the world, including developing countries, it is important to note that corruption takes various forms, and the prevalence of specific types of corruption can vary across different regions and contexts. Fraud is a type of corruption that involves deliberate deception or misrepresentation to gain an unfair advantage or financial benefit. It can occur in both public and private sectors and can have severe economic and social consequences. Addressing fraud requires a comprehensive approach that combines legal and regulatory reforms, capacity building, public awareness campaigns, and international cooperation. Strengthening governance systems, enhancing financial oversight, promoting transparency, and investing in technological infrastructure are vital components in combating fraud.

Money laundering: The process of making illegally

obtained money appear legitimate by disguising its true origin through a series of complex financial transactions. Money laundering is a process by which illegally obtained money or "dirty" money is made to appear as if it comes from legitimate sources. It involves concealing the true origin, ownership, or destination of funds to make them appear clean or legitimate. Money laundering allows individuals or criminal organizations to enjoy the proceeds of their illegal activities while disguising the illicit nature of the funds.

The process of money laundering typically involves three stages:

Placement: This is the initial stage where the illicit funds are introduced into the financial system. It often involves depositing cash into banks or other financial institutions, purchasing assets such as real estate or luxury goods, or using the funds for gambling or currency exchange.

Layering: In this stage, the goal is to obscure the trail of illicit funds through a series of complex transactions and layers of financial activity. This may include transferring funds between accounts, creating shell companies or offshore entities, conducting multiple transactions, and moving money across borders to confuse investigators and conceal the true source of the funds.

Integration: This is the final stage where the laundered funds are reintroduced into the legitimate economy, appearing as if they come from legal sources. The money is integrated back into the financial system through various means, such as investments, business transactions, or purchasing legitimate assets.

Money laundering poses serious threats to the stability and integrity of financial systems, as it allows criminal organizations to legitimize their illicit proceeds, fund further criminal activities, and undermine the rule of law. It is closely linked to various illegal activities, including drug trafficking, corruption, fraud, human trafficking, and terrorism financing.

To combat money laundering, countries have implemented legal frameworks and regulations that require financial institutions, businesses, and professionals to conduct due diligence, report suspicious transactions, and implement anti-money laundering measures. International cooperation and information sharing between countries are also crucial in detecting and preventing cross-border money laundering activities.

Efforts to combat money laundering involve financial intelligence units, law enforcement agencies, regulatory bodies, and international organizations working together to enforce anti-money laundering laws, enhance financial transparency, and disrupt the illicit financial flows associated with money laundering activities.

Extortion: Coercing or obtaining money, property, or favors through threats, intimidation, or abuse of authority. This type of corruption is often referred to as extortion. It occurs when someone in a position of power or authority abuses their position to obtain something of value through coercion or threats. Extortion can take various forms, including demanding bribes, blackmailing individuals, or businesses, or using physical intimidation to extract money or assets.

Extortion undermines the rule of law, fairness, and ethical standards, as it exploits individuals' vulnerabilities and subverts the proper functioning of institutions. It can occur in both public and private sectors, affecting businesses, individuals, and communities.

Combating extortion requires the establishment and enforcement of laws and regulations that explicitly prohibit and punish this form of corruption. It also requires strengthening institutions, promoting transparency, and creating channels for reporting and addressing instances of extortion.

Building a culture of integrity, promoting whistleblower protections, and ensuring the independence and effectiveness of law enforcement and judicial systems are crucial in tackling extortion. Additionally, raising awareness about the rights of individuals, providing support for victims, and encouraging a zero-tolerance approach towards extortion can contribute to reducing its prevalence and protecting individuals from this form of corruption.

Kickback: Illicit payments or rewards given to someone in exchange for favorable treatment, usually in a business or contractual context. A kickback refers to a type of illicit payment or arrangement where a portion of the payment or contract value is returned to the person or entity who awarded the contract or facilitated the transaction. It involves the recipient of a contract or business deal receiving a kickback or commission in exchange for granting the contract or providing favorable treatment to a particular supplier, contractor, or service provider.

Kickbacks are typically given as a form of bribery or corruption to secure or maintain business relationships, contracts, or favorable treatment. The kickback payment is often disguised as a legitimate transaction or service fee, making it difficult to detect and trace the illicit arrangement.

Kickbacks are harmful because they distort fair competition, undermine transparency, and lead to inefficient allocation of resources. They can inflate costs, reduce the quality of goods or services, and disadvantage honest businesses that do not engage in such practices. Kickbacks can occur in various sectors, including government procurement, construction projects, healthcare, and corporate contracts.

Efforts to combat kickbacks involve implementing strict regulations and enforcement mechanisms to prevent corrupt practices. Governments and organizations establish anti-corruption laws and codes of conduct that prohibit kickbacks and other forms of bribery. Whistleblower protections, transparency initiatives, and independent oversight agencies can help expose and investigate kickback schemes.

Promoting a culture of integrity, ethical business practices, and accountability is essential in preventing kickbacks. Organizations should implement robust internal controls, due diligence procedures, and anti-corruption compliance programs to mitigate the risk of kickbacks and ensure transparency in their business dealings.

It is important for individuals and organizations to report and reject kickbacks, and for authorities to investigate and prosecute such cases to send a strong message that corrupt practices will not be tolerated. Cooperation between governments,

businesses, civil society, and international organizations is crucial in combating kickbacks and promoting fair and ethical business environments.

Peddling influence: Selling or trading one's influence or connections for personal gain, often involving gaining favors or advantages in decision-making processes. Peddling influence, also known as influence peddling or trading influence, refers to the practice of using one's position, connections, or influence to gain favors, advantages, or benefits in exchange for personal gain. It involves individuals exploiting their influence over decision-makers or key figures to manipulate outcomes or secure favorable treatment for themselves or others.

Influence peddling typically occurs in the realm of politics, government, and business, where individuals with access to power or influential networks leverage their connections to gain advantages or bypass standard procedures. It can take various forms, such as lobbying, bribery, nepotism, or using personal relationships to exert pressure on decision-makers.

This practice undermines the principles of fairness, transparency, and accountability by allowing individuals to gain advantages through personal connections rather than merit or legitimate processes. It erodes public trust, distorts decision-making processes, and perpetuates unequal access to opportunities and resources.

To address influence peddling, governments and organizations establish regulations and ethical standards that aim to prevent conflicts of interest, ensure transparency in decision-making, and restrict the undue influence of powerful individuals or groups. Anti-corruption measures, disclosure requirements, and strict lobbying regulations are often implemented to mitigate the risk of influence peddling.

Promoting transparency, accountability, and integrity in public and private sectors is crucial in combating influence peddling. Strengthening governance structures, implementing codes of conduct, and enforcing anti-corruption laws can help prevent and address this form of corruption. Whistleblower protection mechanisms, independent oversight bodies, and strong enforcement of regulations also contribute to detecting and deterring influence peddling.

Cronyism/clientelism: Favoring close friends, relatives, or individuals with personal connections in the distribution of resources, positions, or benefits, rather than based on merit or fair competition. Cronyism and clientelism are indeed common forms of corruption that can be found in various parts of the world.

Cronyism refers to the practice of favoring close friends, relatives, or associates in business or political appointments, regardless of their qualifications or merits. It involves granting positions, contracts, or benefits based on personal relationships rather than on the basis of merit, fairness, or the public interest. This form of corruption reinforces a system of patronage and nepotism, where loyalty and personal connections take precedence over competence and fairness.

Clientelism, on the other hand, is a form of corruption where politicians or government officials exchange favors, resources, or benefits with individuals or groups in exchange for political support, loyalty, or votes. It involves the creation of networks

of personal and reciprocal relationships, where politicians provide favors or resources to their supporters in exchange for political allegiance or electoral support. Clientelism perpetuates an unequal power dynamic, as it allows politicians to retain power and control by distributing resources selectively rather than through impartial and equitable means.

Both cronyism and clientelism undermine democratic principles, public trust, and the efficient functioning of public institutions. They contribute to corruption, inequality, and the misallocation of resources, as positions and benefits are granted based on personal connections or political support rather than on qualifications or the public interest.

Addressing cronyism and clientelism requires strengthening institutional frameworks, promoting transparency and accountability in decision-making processes, and implementing merit-based systems for appointments, promotions, and resource allocation. Establishing robust anti-corruption measures, enforcing laws against nepotism and favoritism, and promoting a culture of integrity and ethical behavior are important steps in combating these forms of corruption.

Additionally, promoting political and electoral reforms, ensuring the independence and effectiveness of oversight institutions, and fostering citizen engagement and participation can help counteract cronyism and clientelism. It is crucial to build a culture that values transparency, meritocracy, and the equal treatment of all individuals in order to reduce the prevalence and impact of cronyism and clientelism in society.

Nepotism: Giving preferential treatment or opportunities to one's family members or close relatives, regardless of their qualifications or suitability. Nepotism is widely considered as one of the pillars of corruption. Nepotism refers to the practice of favoring one's family members, close friends, or acquaintances in matters of employment, promotion, or the allocation of resources, regardless of their qualifications or merits. It involves using one's position of power or influence to provide preferential treatment to individuals based on personal relationships rather than fair and objective criteria.

Nepotism undermines principles of fairness, equal opportunity, and meritocracy, as it allows individuals to secure positions or benefits based on connections rather than their skills or qualifications. It can have detrimental effects on organizational performance, public trust, and social cohesion. Nepotism not only deprives deserving individuals of opportunities but also weakens institutions, erodes public confidence, and perpetuates a culture of corruption.

Nepotism often goes hand in hand with other corrupt practices, such as bribery, embezzlement, and patronage. It can be particularly prevalent in societies where personal relationships and loyalty carry more weight than formal rules and procedures.

Combating nepotism requires the implementation of robust anti-nepotism policies and the promotion of merit-based systems in both public and private sectors. Strengthening transparency, accountability, and institutional safeguards can help reduce the influence of nepotism and ensure fair and equitable treatment for all individuals. Additionally, fostering a culture of integrity, where decisions are based on objective

criteria and the public interest is prioritized, is crucial in combating nepotism and promoting a level playing field for all.

Patronage: Exercising influence or control over appointments, promotions, or public resources to reward loyalty or political support. Patronage refers to the practice of granting favors, positions, resources, or benefits to individuals based on their political loyalty, support, or personal connections rather than their qualifications or merit. It involves using one's position of power or authority to distribute rewards and privileges to maintain political control or gain support.

Patronage creates a system of dependency and undermines meritocracy, fairness, and transparency in decision-making processes. It often leads to the misallocation of resources, as positions and benefits are granted to individuals who may not be the most qualified or deserving. This can have severe consequences for effective governance, public service delivery, and economic development.

Patronage can be intertwined with other forms of corruption, such as nepotism, bribery, and favoritism. It erodes trust in institutions, reinforces unequal power structures, and fosters a culture of entitlement and impunity.

Addressing patronage requires the establishment of strong institutional frameworks, transparent and merit-based selection processes, and the promotion of accountability and integrity in public administration. Strengthening anti-corruption measures, implementing effective oversight mechanisms, and promoting a culture of ethical behavior are crucial in curbing the misuse of power and reducing the prevalence of patronage.

Furthermore, fostering citizen participation, promoting civil society engagement, and ensuring the independence of judiciary and anti-corruption agencies can contribute to countering patronage and building more accountable and transparent governance systems.

Speed money: Paying bribes or facilitation payments to expedite or bypass administrative processes or gain preferential treatment. Speed money, also known as facilitation payments or grease payments, is a common form of corruption in the developing world. Speed money refers to small bribes or payments made to expedite or facilitate routine services, such as obtaining permits, licenses, or basic public services. It involves paying officials to bypass bureaucratic delays or ensure preferential treatment.

Speed money is often seen as a way to navigate through inefficient or corrupt systems and to secure essential services or benefits in a timely manner. However, it perpetuates a culture of corruption, undermines fair and equal access to public services, and reinforces the notion that bribes are an acceptable and necessary part of daily life.

While speed money may be perceived by some as a means to expedite bureaucratic processes, it erodes trust in public institutions, perpetuates inequality, and hampers social and economic development. It also disproportionately affects the most vulnerable and marginalized populations who may not have the resources to pay such bribes.

Combating speed money requires comprehensive anti-corruption strategies that focus on improving transparency, streamlining administrative procedures, and promoting

accountability. Strengthening the rule of law, enhancing governance structures, and fostering a culture of integrity and ethical behavior are essential in addressing this form of corruption.

Furthermore, raising awareness about the negative consequences of speed money, promoting public participation, and providing accessible avenues for reporting corruption can contribute to reducing its prevalence. Implementing robust anti-corruption laws, ensuring effective enforcement, and building capacity within public institutions are also crucial steps toward eradicating speed money and creating a more transparent and accountable society.

Embezzlement: The misappropriation or theft of funds, assets, or resources entrusted to someone's care for personal gain. Embezzlement is a serious form of corruption that involves the misappropriation or theft of funds, assets, or resources entrusted to someone's care for personal gain. It occurs when individuals in positions of authority or responsibility divert funds or resources for their own benefit, rather than using them for their intended purpose.

Embezzlement can occur in various settings, including government agencies, corporations, non-profit organizations, and financial institutions. It typically involves individuals who have access to financial or organizational assets and abuse their positions to siphon off funds or manipulate financial records to conceal their actions.

Embezzlement has significant consequences for the affected organizations and society as a whole. It leads to financial losses, undermines public trust, and hampers economic growth and development. Embezzled funds could have been utilized for public services, infrastructure projects, or social welfare programs, but instead, they are diverted for personal enrichment.

Preventing and addressing embezzlement requires strong financial controls, effective oversight mechanisms, and robust systems for detecting and prosecuting such acts. Implementing sound accounting practices, conducting regular audits, and promoting transparency and accountability in financial management are crucial in combating embezzlement.

Additionally, creating a culture of integrity, fostering whistleblowing mechanisms, and ensuring the independence of investigative and prosecutorial bodies can contribute to preventing and deterring embezzlement. Education and awareness campaigns about the detrimental effects of embezzlement and the importance of ethical behavior can also play a role in combating this form of corruption.

These are just a few examples of the various forms' corruption can take. Combating corruption requires a comprehensive approach that addresses each of these practices and promotes transparency, accountability, and a culture of integrity in both public and private spheres.

Efforts to combat corruption include implementing transparent and accountable governance systems, promoting ethical conduct and integrity, strengthening anti-corruption laws, enhancing law enforcement and judicial systems, promoting public awareness and engagement, and fostering international cooperation in combating corruption.

V. THE CORRUPTION AS A CHRONIC DISEASE OF DEVELOPING WORLD

Corruption is often considered a chronic disease that affects many developing countries. It can hinder economic growth, exacerbate poverty, and undermine the overall development of these nations. Here are some key reasons why corruption tends to be more prevalent in the developing world:

Lack of institutional capacity: Developing countries may have weak institutions, including law enforcement agencies, judiciary systems, and regulatory bodies. These institutions may lack resources, expertise, and independence, making it easier for corrupt practices to thrive.

Poverty and inequality: Poverty and income disparities are often more pronounced in developing nations. This can create an environment where corruption flourishes, as individuals in positions of power may exploit their authority to extract bribes or embezzle funds for personal gain.

Limited access to basic services: Corruption can have a severe impact on the delivery of essential public services such as healthcare, education, and infrastructure development. When resources meant for public welfare are misappropriated or diverted through corrupt practices, the most vulnerable populations suffer the most.

Lack of transparency and accountability: Transparency and accountability mechanisms, such as open government initiatives, independent media, and whistleblower protection, are crucial in combating corruption. However, in many developing countries, such mechanisms are weak or nonexistent, making it easier for corrupt activities to go undetected and unpunished.

Cultural and societal factors: Certain cultural and societal factors can contribute to the prevalence of corruption. For example, informal networks and personal connections (known as "cronyism" or "nepotism") may play a significant role in decision-making processes, leading to favoritism and corruption.

Addressing corruption in the developing world requires a comprehensive approach. It involves building strong institutions, promoting transparency and accountability, strengthening the rule of law, improving public financial management systems, fostering a culture of integrity, and promoting international cooperation to combat cross-border corruption. It is a challenging task that requires the commitment and involvement of governments, civil society organizations, and the international community.

VI. MEASURING CORRUPTION

The measurement of corruption has evolved over time as societies and institutions recognized the need to understand and address this pervasive issue (Transparency International 2012, 2022, World Bank 2020). Here is a brief overview of the history of corruption measurement:

- Early Awareness: Corruption has been a problem throughout human history, but formal measurement and documentation were limited in earlier times. Some

ancient texts, such as the Arthashastra in ancient India and writings by philosophers like Confucius in ancient China, acknowledged the detrimental effects of corruption.

- Perceptions and Transparency: In the late 20th century, there was a growing recognition of the need for systematic measurement of corruption. Transparency International, a global civil society organization, played a crucial role in raising awareness and developing corruption measurement tools. In 1995, Transparency International launched the Corruption Perceptions Index (CPI), which assesses perceived levels of corruption in different countries based on expert opinions and surveys.
- International Conventions: The international community began to focus on corruption as a global issue. The United Nations Convention against Corruption (UNCAC), adopted in 2003, called for the establishment of measures to prevent and combat corruption at the national and international levels. The UNCAC emphasized the importance of monitoring and measuring corruption as part of anti-corruption efforts.
- Global Corruption Barometer: Transparency International introduced the Global Corruption Barometer in 2003, which collects public opinions and experiences related to corruption. This survey-based tool provides insights into people's perceptions, experiences, and attitudes towards corruption.
- Other Measurement Tools: In addition to the CPI and the Global Corruption Barometer, various other tools and indices have been developed to measure corruption. These include the World Bank's Worldwide Governance Indicators (WGI), the World Justice Project's Rule of Law Index, and the Economist Intelligence Unit's Democracy Index, which incorporate corruption-related indicators.
- National Corruption Surveys: Many countries conduct their own national corruption surveys to assess the extent and nature of corruption within their borders. These surveys often involve gathering data through interviews, questionnaires, or direct observation to provide insights into corruption trends and patterns.
- Data and Technology: Advancements in technology and data collection methods have facilitated more sophisticated corruption measurement techniques. The availability of big data, open data initiatives, and digital platforms have expanded opportunities for monitoring corruption and analyzing its impacts.
- Whistleblower reports and tip-offs: Tracking and analyzing reports from whistleblowers, anonymous sources, or individuals who report corrupt activities can provide insights into the occurrence and patterns of corruption.
- Analysis of financial transactions: Examining suspicious financial transactions, such as money

laundering or illicit asset flows, can provide evidence of corrupt practices. This approach often involves forensic accounting techniques and investigations into complex financial networks.

- Audit and compliance assessments: Conducting audits and compliance assessments of public institutions, government agencies, or private companies can help identify irregularities, financial mismanagement, or potential corrupt practices.
- Institutional assessments and corruption risk analysis: Evaluating the institutional framework, governance structures, and regulatory systems can shed light on the vulnerability of institutions to corruption. This analysis involves identifying corruption risks, assessing controls, and recommending improvements.
- Comparative studies and cross-country analysis: Comparing corruption levels and trends across different countries or regions can provide insights into the effectiveness of anti-corruption measures and the impact of socioeconomic factors.
- Case studies and qualitative research: In-depth case studies and qualitative research can provide a deeper understanding of specific instances of corruption, the motivations behind corrupt behavior, and the contextual factors that enable corruption to persist.

Today, corruption measurement continues to evolve, incorporating more nuanced methodologies and multidimensional approaches. It involves a combination of quantitative and qualitative data, expert opinions, public perceptions, and specific indicators to provide a comprehensive understanding of corruption trends and dynamics.

The measurement of corruption plays a crucial role in informing policies, monitoring progress, and guiding anti-corruption efforts at national and international levels. It helps identify areas of vulnerability, assess the effectiveness of anti-corruption measures, and facilitate evidence-based decision-making in the fight against corruption.

As known fact, measuring corruption can be a complex task due to its covert nature. However, several methods and indicators are commonly used to assess the extent and impact of corruption. Here are some commonly employed approaches for measuring corruption:

It's worth noting that measuring corruption is inherently challenging, and no single method can provide a complete picture. Therefore, a combination of different approaches and indicators is often used to capture the multifaceted nature of corruption and its impact.

VII. THE IMPACT OF CORRUPTION

Corruption has wide-ranging impacts that can be detrimental to societies, economies, institutions, and individuals ((Luna-Pla, and Nicolás-Carlock 2020, Colonnelli, Gallego, and Prem 2019, Yoo 2008, Zimelis 2020, Ahmad 2004, Kbar and Vujić 2014, Lam 1995, Alatas 1990, Campos and Giovannoni 2017, Transparency International 2012, 2022, United Nations Office

on Drugs and Crime 2012, 2018, Jamali, Leigh, Samara, and Barkemeyer 2021, United Nations 2004, Malito 2014, UNDP 2008, Bhandari 2012, 2018, 2020, 2023, Bajpai and Myers 2021). Here are some key impacts of corruption:

Economic Impact: Corruption impedes economic development and hampers growth. It distorts markets, undermines fair competition, and diverts resources away from productive activities. Corruption leads to misallocation of public funds, reduces foreign investment, increases costs for businesses, and hinders economic stability and prosperity.

Poverty and Inequality: Corruption exacerbates poverty and contributes to income inequality. When resources meant for public services and poverty alleviation programs are siphoned off through corruption, it deprives the most vulnerable populations of essential services such as healthcare, education, and infrastructure development. Corruption perpetuates a cycle of poverty and deepens socio-economic disparities.

Weakening of Institutions: Corruption erodes the credibility, effectiveness, and legitimacy of public institutions. It undermines the rule of law, weakens democratic processes, and erodes public trust in government and public administration. Corrupt practices weaken the capacity of institutions to deliver public services, enforce laws, and uphold the rights of citizens.

Lack of Social Justice: Corruption undermines social justice and fairness. It allows the powerful and wealthy to bypass regulations, gain undue advantages, and perpetuate systems of privilege and discrimination. This further marginalizes vulnerable groups, perpetuates social inequalities, and hinders social progress.

Impaired Public Services: Corruption adversely affects the quality and accessibility of public services such as healthcare, education, infrastructure, and public safety. Funds allocated for these services may be embezzled, misused, or redirected, resulting in substandard services, limited access, and compromised public welfare.

Erosion of Trust and Civic Engagement: Corruption erodes public trust in institutions and leaders. When corruption is pervasive, citizens may become disillusioned, leading to apathy, disengagement, and a loss of faith in democratic processes. This undermines social cohesion, civic participation, and the overall functioning of a democratic society.

Environmental Damage: Corruption can have severe environmental impacts. It may result in illegal activities such as deforestation, illegal mining, and illegal wildlife trade, where natural resources are exploited for personal gain. Corruption hampers environmental regulation and enforcement efforts, leading to ecological degradation and loss of biodiversity.

Security and Organized Crime: Corruption can undermine security and contribute to the growth of organized crime. Corrupt practices can facilitate money laundering, drug trafficking, human trafficking, and other illicit activities. These criminal networks further undermine stability, weaken institutions, and pose threats to national and global security.

Addressing corruption requires a comprehensive approach that includes strong legal frameworks, robust enforcement mechanisms, transparent and accountable governance,

promotion of ethical values, and active citizen participation. Efforts to combat corruption can lead to improved economic performance, enhanced social justice, strengthened institutions, and a more inclusive and equitable society.

The world corruption situation

Corruption is a persistent and widespread issue that can be found in various forms and levels across different societies and sectors. It can be observed in both developed and developing countries, affecting governments, businesses, institutions, and individuals. While the extent and impact of corruption may vary, its presence is felt in many parts of the world (Transparency International 2012, 2022, United Nations Office on Drugs and Crime 2012, 2018, Jamali, Leigh, Samara, and Barkemeyer 2021, United Nations 2004, Malito 2014, UNDP 2008, Bhandari 2012, 2018, 2020, 2023, Bajpai and Myers 2021)

Corruption's omnipresence can be attributed to several factors, including systemic weaknesses, lack of transparency, ineffective governance, inadequate enforcement of laws, and cultural or societal norms that tolerate or even encourage corrupt behavior. Additionally, socioeconomic disparities, political instability, and weak institutions can create an environment conducive to corruption.

As noted above, most of the international organizations and institutions including governments, show corruption is a chronic disease which is embedded in every aspect of society. There have been many efforts to reduce corruption. However, particularly in the developing world, corruption is increasing. I think major factors of corruption in the developing world is economic, social, political, and cultural insecurity.

Corruption has been a problem in societies for centuries. It is defined as the abuse of power for private gain. This can take many forms, such as bribery, extortion, nepotism, and cronyism. Corruption can have a devastating impact on societies, leading to economic decline, social unrest, and political instability.

There are a number of ways to measure corruption. One common approach is to use surveys of businesses and citizens to assess their perceptions of corruption. Another approach is to track the number of corruption convictions or investigations. There are also a number of quantitative indices that attempt to measure corruption, such as the Corruption Perceptions Index (CPI) published by Transparency International.

The CPI is a widely used index that ranks countries on a scale of 0 to 100, with 0 being the most corrupt and 100 being the least corrupt. The CPI is based on a number of factors, including the prevalence of bribery, extortion, nepotism, and cronyism.

The CPI is a useful tool for measuring corruption, but it has some limitations. One limitation is that it is based on perceptions, which can be subjective. Another limitation is that the CPI does not measure all forms of corruption equally. For example, it does not consider the impact of corruption on economic development or social welfare.

Despite its limitations, the CPI is a valuable tool for raising awareness of corruption and for comparing the levels of corruption in different countries. It is also a useful tool for

governments and businesses to track progress in their efforts to combat corruption.

The consequences of corruption lead, Economic decline: Corruption can lead to economic decline by distorting markets, discouraging investment, and increasing inequality. Social unrest: Corruption can lead to social unrest by undermining trust in government and institutions, and by exacerbating inequality. And Political instability: Corruption can lead to political instability by weakening the rule of law, and by creating opportunities for the rise of authoritarian leaders.

Most scientifically, in 1995, Transparency International (TI) launched the Corruption Perceptions Index (CPI), which assesses perceived levels of corruption in different countries based on expert opinions and surveys. Following the TI, United Nations, World Bank, International Monetary Fund, Regional Development Banks, European Union, UN Global Compact, UN Office on Drugs and Crime (UNODC), the International Chamber of Commerce (ICC), the World Economic Forum Partnership against Corruption Initiative (WEF-PACI), the Basel Institute on Governance and most of the governments of the world have been trying to overcome from this never-ending plague "Corruption".

There is no country of zero corruption however, severe situation has been in the developing world, where hunger, poverty, exploitation of labor, illiteracy, infectious diseases, corruption, racism, migration of the productive workforce, inequality, gender biases, increased toxic emissions, biodiversity loss, and climate change etc. are still dominating factors (Jamali, Leigh, Samara, and Barkemeyer 2021).

According to TI "The global average remains unchanged for over a decade at just 43 out of 100. More than two-thirds of countries score below 50, while 26 countries have fallen to their lowest scores yet. Despite concerted efforts and hard-won gains by some, 155 countries have made no significant progress against corruption or have declined since 2012" <https://www.transparency.org/en/cpi/2022>.

TABLE 1. TRANSPARENCY INTERNATIONAL 2022- CORRUPTION PERCEPTIONS INDEX (CPI)-

Less corrupted countries			Highly corrupted countries		
Score	Country	Rank	Score	Country	Rank
90	Denmark	1	12	Somalia	180
87	Finland	2	13	Syria	178
87	New Zealand	2	13	South Sudan	178
84	Norway	4	14	Venezuela	177
83	Singapore	5	16	Yemen	176
83	Sweden	5	17	Libya	171
82	Switzerland	7	17	North Korea	171
80	Netherlands	8	17	Haiti	171
79	Germany	9	17	Equatorial Guinea	171
77	Ireland	10	17	Burundi	171
77	Luxembourg	10	19	Turkmenistan	167
76	Hong Kong	12	19	Nicaragua	167
75	Australia	13	19	Comoros	167
74	Canada	14	19	Chad	167
74	Estonia	14	20	Democratic Republic of the Congo	166
74	Uruguay	14	21	Guinea- Bissau	164
74	Iceland	14	21	Congo	164
73	Belgium	18	22	Sudan	162
73	Japan	18	22	Eritrea	162

Less corrupted countries			Highly corrupted countries		
73	United Kingdom	18	23	Zimbabwe	157
72	France	21	23	Myanmar	157
71	Austria	22	23	Iraq	157
70	Seychelles	23	23	Honduras	157
69	USA	24	23	Azerbaijan	157
68	Bhutan	25	24	Tajikistan	150
68	Taiwan	25	24	Nigeria	150
67	Chile	27	24	Lebanon	150
67	UAE	27	24	Guatemala	150
65	Barbados	29	24	Central African Republic	150
64	Bahamas	30	24	Cambodia	150
63	Israel	31	24	Afghanistan	150
63	South Korea	31	25	Iran	147
62	Lithuania	33	25	Guinea	147
62	Portugal	33	25	Bangladesh	147
.....
45	China	65	40	India	85

Source: Public Data of Transparency International 2022-
<https://www.transparency.org/en/cpi/2022/index/ind>

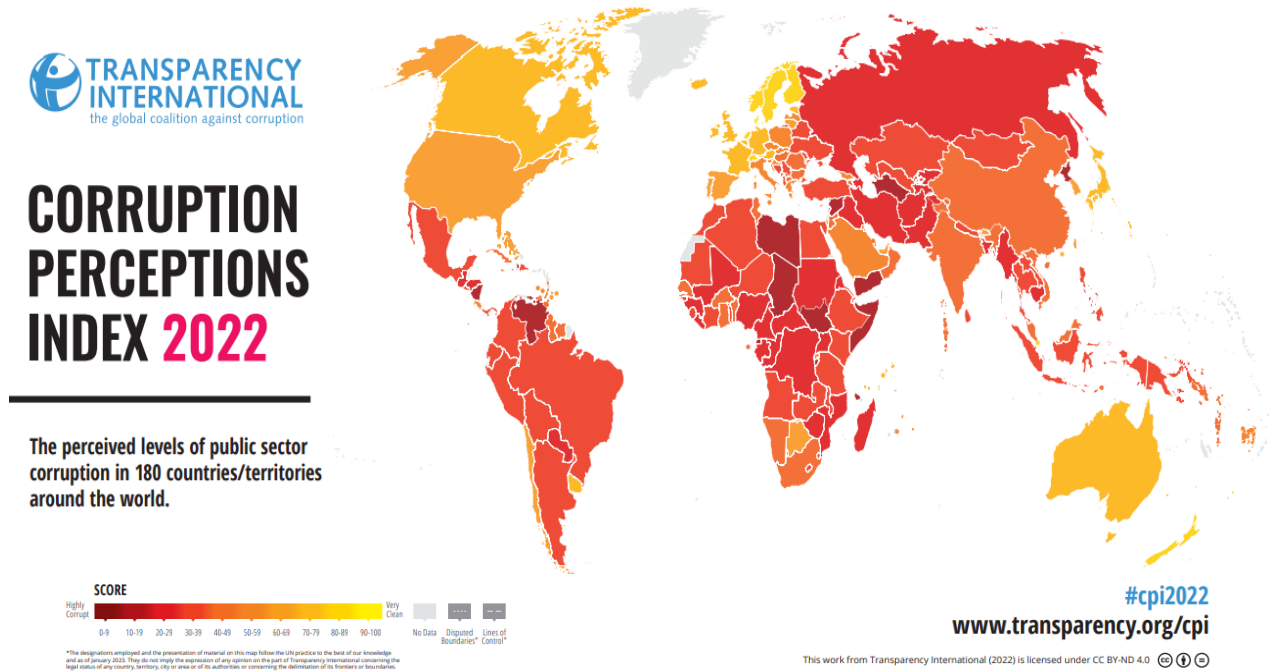
Transparency International's report, statistics and statement shows that corruption remains a major problem around the world. The global average score on the Corruption Perceptions Index (CPI) has remained unchanged at just 43 out of 100 for over a decade. This means that more than two-thirds of countries score below 50, which is considered to be a "high" level of corruption.

The statement also notes that 26 countries have fallen to their lowest scores yet. This is a worrying trend, as it suggests that corruption is getting worse in some parts of the world.

Despite the challenges, there are some countries that have made progress against corruption. However, the statement notes that 155 countries have made no significant progress or have even declined since 2012. This suggests that more needs to be done to address corruption around the world. The following table and Map of Transparency International 2022, gives the overall current situation of corruption index of selected countries.

Corruption continues to be a significant issue in many poor developing countries, as reflected in the reports by Transparency International and other organizations. While it is essential to analyze each country's specific context, there are several reasons why corruption tends to persist or even grow in these nations. Pew Research Center (2023) has a similar report, which states that Crime and corruption, common scourges of modern societies, top the list of problems cited by publics in emerging and developing nations. A median of 83% of people across 34 emerging and developing economies say crime is a very big problem in their country, and 76% say the same about corrupt political leaders. Many also worry about issues such as health care, poor quality schools, water and air pollution, and food safety. Generally, electricity shortages and traffic are seen as less pressing issues (Pew Research Center 2023 <https://www.pewresearch.org/global/2014/11/06/crime-and-corruption-top-problems-in-emerging-and-developing-countries/>).

FIGURE 1. TI INTERACTIVE MAP OF CORRUPTION INDEX

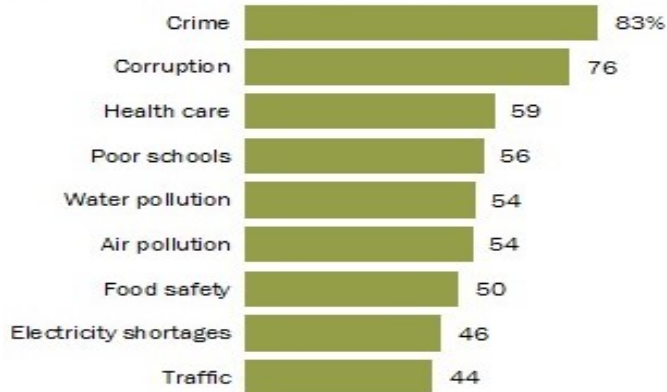


Source: Public Data of Transparency International 2022- <https://www.transparency.org/en/cpi/2022/index/ind>

FIGURE 2. DEVELOPING WORLD'S PROBLEMS

Crime and Corruption Are Top Problems in Emerging and Developing Nations

Saying that ___ is a "very big problem"



Note: Numbers indicate medians across 34 emerging and developing nations.

Source: Spring 2014 Global Attitudes survey, Q21a-c, e-j.

PEW RESEARCH CENTER

Source: (Pew Research Center, 2014)

It aligns with the understanding that corruption remains a significant concern in many emerging and developing nations. The high percentages of people perceiving crime and corrupt political leaders as very big problems in their countries indicate the widespread impact of corruption on societies.

It is important to acknowledge that corruption affects various aspects of people's lives, including access to quality healthcare, education, clean water, environmental sustainability, and food safety. These concerns reflect the broader socio-economic and development challenges that can be exacerbated by corruption.

VIII. HOW TO RESOLVE OR MINIMIZE THE CORRUPTION

To resolve or minimize corruption, particularly in poor developing countries, a comprehensive and multi-faceted approach is required. Here are a few points that can contribute to addressing this issue:

Strengthening legal and institutional frameworks: Implement and enforce robust anti-corruption laws and regulations. Establish independent anti-corruption agencies and ombudsman offices to investigate and prosecute corruption cases. Enhance the capacity and independence of the judiciary to ensure fair and impartial trials.

Promoting transparency and accountability: Increase transparency in public administration by implementing measures such as open data initiatives, disclosure of financial information, and public access to government decision-making processes. Implement mechanisms for citizen participation and oversight, including social audits and participatory budgeting, to ensure accountability in resource allocation.

Enhancing integrity in public service: Establish strict codes of conduct and ethics for public officials, including provisions for asset declaration and conflict of interest management. Provide adequate training and capacity-building for public servants to promote ethical behavior and integrity in

their roles. Encourage a merit-based recruitment and promotion system to reduce nepotism and favoritism.

Encouraging citizen engagement and civil society participation: Foster an active and empowered civil society that can act as a watchdog, advocating for transparency, accountability, and anti-corruption measures. Support the work of investigative journalism, whistleblowers, and non-governmental organizations in exposing corruption and holding authorities accountable.

Strengthening financial and procurement systems: Implement transparent and competitive procurement processes, ensuring adequate oversight and auditing. Enhance financial management systems, including budgeting, revenue collection, and expenditure tracking, to reduce opportunities for embezzlement and misappropriation of funds.

Promoting international cooperation and support: Foster international collaboration and assistance in combating corruption, including the recovery of stolen assets, extradition of corrupt individuals, and cooperation in investigating transnational corruption cases. Encourage developed countries and international organizations to provide technical and financial support for capacity-building and institutional reforms.

Promoting a culture of integrity and ethics: Raise public awareness about the detrimental effects of corruption and promote a culture of integrity, transparency, and ethical behavior. This can be done through education, public campaigns, and the integration of anti-corruption topics in school curricula.

Addressing socio-economic factors: Address the root causes of corruption by promoting inclusive economic growth, reducing poverty and inequality, and ensuring equal access to basic services and opportunities for all. Improve the living conditions of citizens, including access to healthcare, education, clean water, and infrastructure, to reduce the vulnerability to corrupt practices.

It's important to note that combating corruption is a complex and long-term process that requires sustained commitment and efforts from all stakeholders involved. Implementing these measures in conjunction with each other can contribute to minimizing corruption and creating a more transparent, accountable, and equitable society.

IX. CONCLUSION

In conclusion, corruption is a chronic disease that poses a significant challenge, especially in the developing world, hindering national development and undermining trust in institutions. Resolving and minimizing corruption requires a collective effort from all stakeholders involved. Academicians, development practitioners, international development agencies, UN agencies, and governments must recognize the gravity of the issue and work collaboratively to address it.

It is essential to acknowledge that corruption cannot be eradicated overnight. It demands a long-term commitment and a comprehensive approach that encompasses legal, institutional, and societal changes. By strengthening legal

frameworks, promoting transparency and accountability, enhancing integrity in public service, encouraging citizen engagement, and addressing socio-economic factors, progress can be made in combating corruption.

Furthermore, international cooperation and support play a vital role in the fight against corruption. Collaboration between countries, sharing best practices, providing technical assistance, and offering financial resources can help developing nations strengthen their anti-corruption efforts.

Ultimately, the minimization of corruption requires a cultural shift, promoting a collective rejection of corrupt practices and fostering a culture of integrity, transparency, and ethics. It is only through the concerted efforts of all concerned stakeholders that corruption can be minimized, allowing for sustainable development, social justice, and improved quality of life for people in the developing world.

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WSFiP conducts research and educates students in the following fields:

Finance and Accounting

- Treasure Administration
- Banking
- Corporate Finance
- Accountancy
- Accounting and Finance in Public Sector Institutions
- Corporate Accounting and Controlling
- Audit
- Management and Finance in Real Estate

Cyberspace and Social Communication

- Communication and Image Creations
- Safety in the Cyberspace

Internal Security

- Administration and Management in Security
- Security and Public Order
 - Security and Development in Euro-region
 - Security of Information and Information Systems
 - Security in Business
 - Criminology and Investigative Studies
 - Criminology and Forensics
 - Protection of People and Property
 - Public Order Agencies

Law

- this program gives strong legal foundations to undertake further professional training for judges, prosecutors, attorneys, notaries, bailiffs.

Administration

- Fiscal Administration
- Local Government Administration

Logistics

- this program gives good preparation for work in logistics companies as well as in other economic and administrative units.

Information Technology

- Databases and Net Systems
- Computer Graphics and Multimedia Techniques
- Design of Applications for Mobile Devices
- IT Services in Public Administration Units

Postgraduate courses

- Administrative studies
- Fiscal Administration
- Law and management in health service