

The Role of Spirituality, Cultural Traditions, and Personal Values in Corrupt Practices within Ghana's Governmental Institutions

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ABSTRACT

Spirituality, personal values, cultural norms, and traditional beliefs are essential to the everyday existence of Ghanaians. This paper is aimed at investigating the influence of spirituality, cultural-traditions and personal values on corrupt practices in Ghana's Governmental Institutions. This study employed the Theory of Planned Behaviour (TPB). This TPB is to examine how corrupt actions are influenced by the interaction of individual beliefs including spirituality or personal values, social influences such as traditional or cultural norms, and institutional practices. The study used both quantitative and qualitative approaches with questionnaires and semi-structured interviews to collect data. The paper employed a descriptive research design complimented by an exploratory design. With a target population of five thousand (5000) individuals constituting both managerial and non-managerial employees of the public services in Ghana. A non-probability sampling technique with a purposive and convenience sampling was adopted to select a sample size of three hundred (300) respondents. Data was analyzed using SPSS Multiple Linear Regression model with a stepwise method. The findings of the study suggest that, corruption in the public office is a conduct that deviates from the normal obligations of a public role because of financial or status gains. Corruption is a prevalent occurrence in Ghana. People's spirituality does not prevent them from being corrupt. People's moral and ethical values never helped them to be free from corruption, whether Christian or Muslim does not matter people will still bribe and be corrupt every day in their public life. However, some respondents strongly argued that 'the fear of God can help reduce corruption than ethics,' 'Spirituality, personal values, cultural-traditions and ethics influences the level of corruption. In the final model with an R^2 of 25.9% all two predictor variables thus Spirituality or Cultural-Traditions and Personal Values on Corrupt Practices were statistically significant. In conclusion, the null Hypothesis that there is no positive relationship between spirituality or cultural-traditions and personal values on corrupt practices in Ghana's Governmental Institutions was rejected. Hence, there is a positive influence of spirituality, cultural-traditions and personal values on corrupt practices in Ghana's public institutions. The paper recommends that, establish and mandate training for all tiers of government personnel that underscore the need for honesty and integrity. Facilitate the reporting of misconduct in a secure and confidential manner. This system must have legislative protections to allow individuals to report misbehaviour without fear of retribution. Lastly, establish initiatives to acknowledge and motivate public servants for exemplary ethical conduct.

Keywords: Cultural-Traditions, Corrupt Practices, Governmental Institutions, Personal Values, Spirituality, Ghana

I. INTRODUCTION

Ghana, like several other African countries, is grappling with the widespread issue of corruption (Owusu, 2024). Corruption, defined as the use of power for personal gain, undermines governmental legitimacy, hampers economic progress, and diminishes public trust in governmental institutions. Institutional corruption leads to the mismanagement of public finances, a deficiency in openness and accountability, and a stagnation of Ghana's economic and social growth (Saeed et al., 2023).

In Ghana, institutional scandals are prevalent. The Auditor-General of Ghana has presented several reports to parliament addressing several concerns about the public sector during the last fifteen years. The Auditor-General's Report from 2010 to 2021 identified multiple institutional scandals, encompassing unethical practices, significant corruption, misappropriations, deficient internal control systems, insufficient accountability and fairness, as well as inadequate corporate governance and accounting frameworks (Auditor-General's Report, 2010; 2021).

Benito (2023) and Ogbuagu and Onoura (2019) indicate a consensus on the need of restructuring public sector institutions to promote integrity, transparency, responsibility, and accountability in accounting to combat corruption. Protecting public assets, improving public sector efficiency, and reinforcing the government's role in the design and provision of essential services all need these modifications. Furthermore, public enterprises must comply with appropriate accounting procedures. Unethical or illegal government accounting practices undermine public trust in

government and the rule of law, adversely affecting national progress. Rosenbloom et al. (2022) asserts that public administration has increasingly prioritised the principles of accountability and ethics. The immorality of public officials results in deficient values, subsequently causing inadequate administrative processes and internal controls, ultimately leading to ongoing institutional failures within the public sector (Kapilima, 2024).

The Auditor-General's report has recorded annual financial scandals and misappropriations of differing magnitudes since independence. After examining the Auditor-General's 2023 report on COVID-19. The report indicated that the Ministries, Departments, and Agencies (MDAs) together with the Metropolitans, Municipals, and District Assemblies (MMDAs) incurred losses over 12.5 billion Ghana cedis as a result of financial transaction irregularities. The Auditor-General's reports from 2012 to 2018 document analogous cases of financial malfeasance. Reports from 2014 to 201 document instances of financial mismanagement and embezzlement (Auditor-General's Report, 2014, 2018, 2023). This demonstrates that initiatives against bribery, corruption, and the promotion of good financial accountability by civil society organisations, individuals, and national governments have been entirely ineffective (Ghana Integrity Initiative Report, 2011; 2017).

1.1 Statement of the Problem

Al Frijat et al. (2024) highlights that the demand for effective corporate governance and financial accountability has garnered unprecedented global attention. The high incidence of corporate scandals in the United Kingdom and the United States has led to the collapse of reputable international and local corporations, contributing to significant economic recession in those economies. Prominent cases include Enron, Arthur Anderson, Lehman Brothers, Freddie Mac, Fannie Mae, Barings Bank, Royal Bank of Scotland, Northern Rock, and Merrill Lynch (Osemene et al. 2024; Toms, 2019).

The monumental failure of esteemed Ghanaian institutions such as the Bank for Housing and Construction, the Cooperative Bank, the Meridian BIAO Bank, and the Ghana Airways Company led to significant losses in public revenue and employment, alongside the potential for severe social and economic decline (Toms, 2019; Financial Times, 2009). Recent years have seen the economic progress of Ghana impeded by notable scandals. The Auditor-General's report includes examples from the years 2010, 2011, 2017, 2019, 2021, and 2023. The Auditor-General's report from 2010 to 2012 outlined the payroll irregularities within the National Service Scheme (NSS). The 2017 Auditor-General's report indicated a scandal involving the Social Security and National Insurance Trust (SSNIT) amounting to 72 million cedis. 2011 Auditor General's report on the Savannah Accelerated Development Authority (SADA) also revealed damning irregularities (Ataribanam, 2024). Ghana's Agency for Youth Employment and Entrepreneurial Development (GYEEDA) is discussed in the Auditor-General's reports from 2010 and 2011. Unwarranted judgement debts related to contract cancellations and the disbursement of all contract funds to contractors, a payment of one million USD to Skroll & Associates involving a senior government official, and the Ghana Revenue Authority (GRA). Instances of this nature consistently arise due to the collusion of public officials aiming to misappropriate government funds. Several of these have received significant attention (Ataribanam, 2024; Auditor-General's report, 2018; 2023).

The majority of these scandals have been linked to a deliberate and accepted practice of fraudulent financial accounting reporting in the public sector institutions in Ghana (Ghana Integrity Initiative Report, 2013; 2018; 2023). In Ghana, this has taken the form of reports submitted not by the private sector only, but also by several MDAs and MMDAs when called upon to render accounts for their stewardships (Auditor-General Reports, 2014; 2017; 2018; 2023).

Spirituality, personal values, cultural norms, and traditional beliefs are essential to the everyday existence of Ghanaians (Osei-Tutu et al., 2023; Abban-Ampiah et al., 2020). This study aims to investigate the influence of spirituality cultural-traditions and personal values, which significantly impact daily decision-making in Ghana, and on the incidence of corruption within the nation's governmental institutions.

1.2 Research Objective

To investigate the role of spirituality or cultural-traditions and personal values on corrupt practices in Ghana's Governmental Institutions.

1.3 Research Hypotheses

Ho - There is no positive relationship between spirituality or cultural-traditions and personal values and corrupt practices in Ghana's Governmental Institutions?

Ha - There is a positive relationship between spirituality or cultural-traditions and personal values and corrupt practices in Ghana's Governmental Institutions?

II. LITERATURE REVIEW

2.1 Theoretical and Conceptual Framework

Corrupt activities, including bribery, embezzlement, favouritism, and nepotism, are widespread in Ghana (Richard, 2021). The lack of openness, inadequate enforcement of anti-corruption laws, and deficient institutional frameworks are the reasons attributed to these practices by several experts (Anyan et al., 2024; Addo & Avgerou, 2021). Notwithstanding legislation such as the Anti-Money Laundering Act of 2008 and the Public Procurement Act of 2003, no advancement has been seen in mitigating corruption, indicating that elements outside policy may be at play (Amagnya, 2024; Owusu, 2024).

Corruption and Spirituality: The predominant religions of Ghana include Christianity, Islam, and traditional African beliefs. Integrity, honesty, and accountability are essential tenets of many religions (Haynes, 2024). Studies indicate that those who identify as spiritual are less inclined to engage in immoral behaviours due to a heightened sense of accountability to a superior authority (Adam et al., 2024). This raises the question of whether and to what extent spirituality acts as a deterrent to corruption in Ghanaian public institutions.

Cultural and Traditional Values: The traditional principles of communalism, respect for elders, and integrity have shaped Ghanaian culture. Cultural norms may indirectly facilitate corruption. Cultural traditions that promote aiding one's family and group, even at the expense of ethical ideals, may lead public officials to exhibit favouritism and nepotism (Kumasey & Hossain, 2020). In a complex environment where personal obligations to family and community ethical standards conflict, immoral actions may be more easily justified (Mawuko-Yevugah & Attipoe, 2021; Abban-Ampiah et al., 2020).

Ethical behaviour and Personal values: Workplace behaviour is significantly shaped by individuals' own values, which include their notions of right and wrong. Morally honest public personnel in Ghana may resist the urge to engage in corruption (Boamah et al., 2022; Kumasey & Hossain, 2020). Consequently, an individual's ideals may deteriorate in communities where bribery is seen as normative. The likelihood of a public official engaging in corrupt acts may be influenced by the alignment of their personal views with the organisational culture (Abban-Ampiah et al., 2020).

2.1.1 Theory of Planned Behaviour

The Theory of Planned Behaviour (TPB) by Ajzen (1991) is an appropriate theoretical framework for examining "The Role of Spirituality, Traditional/Cultural, and Personal Values on Corrupt Practices in Ghana's Public Institutions." The Theory of Planned Behaviour (TPB) is a widely utilised framework in behavioural research for analysing how subjective norms, attitudes, and beliefs influence behaviour. The integration of individual ideals, societal forces, and perceived control over actions is particularly relevant for analysing ethical and corrupt behaviours (Black et al., 2022).

2.1.2 Important Elements of TPB used in the Research

Attitude Toward behaviour: Personal values, like honesty and integrity, may affect public officials' perceptions of corruption. Corruption is less probable when individuals see it as spiritually or morally reprehensible.

Subjectivity of Norms: Corruption and its opposition may be shaped by cultural and traditional values, including the significance of kinship and the practice of gift-giving. Theological or spiritual doctrines may influence these subjective norms, either by promoting ethical conduct or, paradoxically, by justifying unethical activity.

Behavioral Control Perception: The extent to which public officials perceive they can regulate their conduct is vital in a corrupt system. Even well entrenched moral standards and spiritual convictions may be overlooked if pervasive corruption makes ethical behaviour untenable without repercussions.

2.1.3 Rationale for the Appropriateness of TPB in this Study

The TPB provides a systematic approach to examine how corrupt actions are influenced by the interaction of individual beliefs (including spirituality or personal values), social influences (such as traditional or cultural norms), and institutional restrictions. Consequently, cultural and spiritual aspects may be analysed in conjunction, highlighting their influence on individuals' standards and viewpoints. This technique facilitates the identification of potential intervention areas, such as modifying individuals' beliefs of their behavioural control or changing social norms (Black et al., 2022).

2.1.4 Implementation of the TPB in this Study

Attitudes: this finds out how our elected leaders feel about corruption from a spiritual, moral, or ethical standpoint.

Subjective Norms: this considers the influence of religious beliefs, cultural norms, and societal expectations on your decision-making process.

Perceived Behavioral Control: this investigates how institutional constraints and personal agency affect the ability to act ethically. It also examines the impact of institutional restrictions and human agency on ethical behaviour.

The application of the Theory of Planned Behaviour (TPB) facilitates a detailed analysis of the interplay between spirituality, cultural-traditions, and personal values in influencing corrupt practices within Ghana's governmental institutions.

2.2 Empirical Review

Numerous developing countries, like Ghana, confront the persistent issue of corruption. The persistent prevalence of this issue undermines governance, economic advancement, and public confidence within governmental institutions (Davidescu et al., 2022). This study aggregates studies on the influence of personal values, cultural norms, and spirituality on corruption within Ghanaian governmental institutions.

Corruption and Spirituality: A significant determinant of moral behaviour is an individual's degree of spirituality, which may be defined as a sense of proximity to God or adherence to religious convictions. Studies suggest that individuals in Ghana who are religious often integrate their beliefs into daily life, perhaps influencing their decision-making in public service (Astrachan et al., 2020; Brown et al., 2023; Skitka et al., 2021; Saroglou et al., 2020). Boamah et al. (2022) found that corrupt practices were less prevalent among public officials engaged in religious activities. A moral safeguard against corruption is the focus on accountability, integrity, and service in religious doctrines. Superficial religiosity without genuine devotion may result in hypocrisy, as individuals may justify corruption under the guise of spiritual obligation; yet, the effectiveness of spirituality as a deterrent is contingent upon the degree of internalisation (Ahmed et al., 2019; Davidescu et al., 2022; Mohd Yusoff et al., 2022).

Cultural and Traditional Norms: The cultural practices and beliefs of Ghana possess a profound past and continue to shape individual and group behaviour. Respect for elders, communalism, and reciprocity are key cultural values that influence relationships in the public sector. These ideals foster societal peace; nevertheless, they may also rationalise immoral conduct. The research by Mohd Yusoff et al. (2022) indicates that culturally accepted gift-giving may obscure the distinction between genuine appreciation and deceptive bribery. This is particularly true for government entities. Likewise, public officials may be influenced by tribal and family loyalty, prioritising kinship networks above merit, so undermining institutional trust.

Chieftaincy and other ancient leadership structures may fulfil dual functions (Tieleman & Uitermark, 2019). On one side, traditional leaders often promote ethical behaviour by endorsing common values and reprimanding misconduct. Patronage and a deficiency of responsibility may thrive when the distinctions between traditional and contemporary systems of governance are ambiguous (Mohamed Kunhi, 2024; Mwanza, 2022).

Personal Values and Ethical Decision-Making: Integrity, self-discipline, and responsibility are personal characteristics that significantly impact individuals' behaviour in public contexts (Spohrer, 2024). Research by Ayee (2016) indicates that officials who prioritise personal accountability are less susceptible to systemic corruption. In environments where corruption is tolerated, reconciling personal ethics with the requirements of established organisations may be challenging (Chang et al., 2021).

Research has also examined the influence of educational background and code of conduct on an individual's moral compass. A research shown that public officials who underwent ethics training had a reduced propensity for corrupt behaviour (Onyango, 2021, Bauhr et al., 2019). Insufficient remuneration, organisational inefficiencies, and the fear of retribution for whistleblowing exemplify extrinsic factors that may diminish the efficacy of individual ethics.

Interplay between the three Dimenssions: The interplay between spirituality, societal standards, and individual values is complex. Spirituality and cultural norms can reinforce individual beliefs; however, they may also lead to conflict in specific contexts. Conflicts between institutional regulations and an official's spiritual or cultural duties can lead to moral dilemmas for the official. Research shows that disputes are frequently resolved based on social expectations rather than ethical considerations (Afrilsah, 2024; Khalil, 2024; Rashid, 2023).

Practical Implications: Comprehending the significance of these elements offers insights into addressing corruption within Ghana's governmental institutions. Encouraging ethical conduct requires a comprehensive strategy: - Enhancing ethical education that incorporates spiritual and cultural values. Urging institutions to delineate explicit distinctions between permissible cultural practices and corruption. Establishing strong accountability procedures that synchronise individual conduct with institutional integrity.

Hence, the corruption inside Ghana's governmental institutions is significantly influenced by individual spirituality, cultural norms, and personal convictions. While these features might deter unethical activity, they may also promote corrupt activities when misapplied or misallocated (Bandari, 2023; Nyandoro & Hatti, 2023). To successfully fight corruption, policies and programs must include spiritual, cultural and social issues, balancing the preservation of cultural values with the protection of institutional credibility (Modise & Modise, 2023). To get deeper insight into the enduring impacts of evolving cultural and spiritual viewpoints on corruption inclinations, further research should use longitudinal methodologies.

Ho - There is no positive relationship between spirituality or cultural-traditions and personal values and corrupt practices in Ghana's Governmental Institutions?

Ha - There is a positive relationship between spirituality or cultural-traditions and personal values and corrupt practices in Ghana's Governmental Institutions?

III. METHODOLOGY

3.1 Research Design

The study utilised a quantitative and qualitative approaches, incorporating questionnaires and semi-structured interviews with staff from various governmental institutions in Ghana. The paper employed descriptive research design and complimented with exploratory research design.

3.2 Population, Location and Sampling

The population of this study included an estimated total of 5000 people within Ghana's governmental Institutions. The study distributed 300 respondents out of the total population stated above. The researcher selected about 19 respondents for a follow-up interview. The target population was situated in the Upper East Region of Ghana. Public institutions are uniformly replicated across all regions, maintaining identical functions and mandates. From the 15 Districts in the Region, 8 were selected through convenience and purposive sampling, and questionnaires were distributed across over 11 major public institutions, including the Ghana Health Service, Ghana Education Service, Ghana Police Service, Ghana Immigration Service, One public University, National Health Insurance Scheme, Municipal and District Assemblies, and Customs and Preventive Service.

3.3 Data Collection Process

The researcher personally distributed the questionnaires to various offices for subsequent distribution to individual officers. Respondents had a timeframe of 2 to 8 days to submit their completed questionnaires. A total of 259 questionnaire responses were collected, followed by in-depth interviews with the selected respondents. The response rate exceeded 86.33 percent.

3.4 Data Analysis

The researcher recomputed the Quantitative data using the compute method in Statistical Package for Social Sciences (SPSS) with Multiple Linear Regression and step-wise method to determine the relationship between spirituality, cultural-traditions, personal values and corrupt Practices. Whiles, the Qualitative data from the interviews were transcribed verbatim into a text box with quotation marks. Hence, the examination of data focussed on the viewpoints of respondents regarding the impact of spirituality, cultural or traditional values, and personal ethics on behaviours related to corruption.

3.5 Reliability and Validity of the Study Tools

The alignment and specificity of the questionnaire and interview guide with the research objectives and conceptual framework were evaluated. The research employed the qualitative approaches, incorporating questionnaires and semi-structured interviews with staff from various governmental institutions in Ghana. The paper employed Descriptive research design and complimented with exploratory research design out of the total population stated above. The researcher selected about 19 respondents for a follow-up interview. The target population was situated in the Upper East Region of Ghana. Public institutions are uniformly replicated across all regions, maintaining identical functions and mandates. From the 15 Districts in the Region, 8 were selected through convenience and purposive sampling, and questionnaires were distributed across over 11 major public institutions, including the Ghana Health Service, Ghana Education Service, Ghana Police Service, Ghana Immigration Service, One public University were collected, followed by in-depth interviews with the selected respondents. The response rate exceeded 86.33 percent. Data was analysed using the compute method in Statistical Package for Social Sciences (SPSS) with Multiple Linear Regression and step-wise method to determine the relationship between spirituality, cultural-traditions, personal values and corrupt practices. Whiles, the Qualitative data from the interviews were transcribed verbatim into a text box with quotation marks. Hence, the examination of data focussed on the viewpoints of respondents regarding the impact of spirituality, cultural employed the Cronbach's Alpha method in SPSS, yielding a total Alpha value of 0.824. This suggests that the questionnaire demonstrates high reliability and consistency. All questions exhibited a Cronbach's Alpha rating exceeding 0.8. Churchill (1979) posits that items are deemed highly reliable when Cronbach's alpha exceeds 0.7, indicating alignment with the hypothesis. The researcher's bias was minimised, and the questionnaire and interview guide were modified accordingly.

3.6 Ethical Consideration

This study adhered to all regulations, as the researcher followed all ethical guidelines. The researcher committed to ethical standards that included honesty, open-mindedness, and the avoidance of bias, dishonesty, prejudice, or misrepresentation. All participants' rights were duly respected. The participants were assured that their data would be analysed and reported in a way that maintains the confidentiality of their identities and personal information. The schedule and instructions were followed rigorously, and ensured that all participants provided their consent prior to the research.

IV. FINDINGS & DISCUSSION

4.1 Findings

This section presented the findings of the study. The purpose of the study was to investigate the influence of spirituality, cultural-traditions and personal values on corrupt practices in Ghana's Governmental Institutions. The following descriptive statistics and multiple linear regression results utilising the step-wise method were found.

4.1.1 Descriptive Statistics

Table 1

Gender and Age Range Distribution of Respondents

| Description | Frequency | Percent |
|-------------------|-----------|---------|
| Gender | | |
| Male | 186 | 71.8 |
| Female | 73 | 28.2 |
| Total | 259 | 100.0 |
| Age Range | | |
| 18 – 35years | 88 | 33.98 |
| 36 – 45years | 97 | 37.45 |
| 46 – 55years | 64 | 24.71 |
| 56years and Above | 10 | 3.86 |

Table 1 demonstrates that 71.8 percent of the respondents were males, whereas 28.2 percent were females. This seems to be representative of the employed population in public institutions in Ghana. The Age range indicates that 33.98 percent respondents were within the young age of 18 to 35 years. The lower middle age of 36-45 years represented the majority of the respondents with 37.45 percent. This is quite significant since, active workforce are undertaken by the energetic youthful age or those approaching lower middle age. A small number of respondents were within the ages of 46-55 years were 24.71 percent. The age range of respondents 56 and above nearing retirement are 3.86 percent.

Table 2 shows correlation results on the Relationship between spirituality or cultural-traditions, personal values, and corrupt practices

Table 2

Correlations Results

| | | Corrupt Practices | Spiritual Traditional Values | Personal Values |
|---------------------|------------------------------|-------------------|------------------------------|-----------------|
| Pearson Correlation | Corrupt Practices | 1.000 | .299 | .509 |
| | Spiritual Traditional Values | .299 | 1.000 | .300 |
| | Personal Values | .509 | .300 | 1.000 |
| Sig. (1-tailed) | Corrupt Practices | . | .000 | .000 |
| | Spiritual Traditional Values | .000 | . | .000 |
| | Personal Values | .000 | .000 | . |

The Table 3 below presents the Model summary results on the Relationship between spirituality or cultural-traditions, personal values and corrupt practices.

Table 3*Model Summary^c*

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | |
|-------|-------------------|----------|-------------------|----------------------------|-------------------|----------|-----|-----|---------------|
| | | | | | R Square Change | F Change | df1 | df2 | Sig. F Change |
| 1 | .509 ^a | .259 | .256 | 3.28996 | .259 | 82.969 | 1 | 237 | .000 |
| 2 | .532 ^b | .283 | .277 | 3.24438 | .023 | 7.705 | 1 | 236 | .006 |

a. Predictors: (Constant), Personal Values

b. Predictors: (Constant), Personal Values, Spiritual Traditional Values

c. Dependent Variable: Corrupt Practices

Table 3 indicates that all two predictor variables were statistically correlated at .000. Whiles, Table 2 depicts that the independent variable (Personal Values) included in the model explained approximately 25.9% of variance ($R^2 = .259 \times 100\%$) in the dependent variable (Corrupt Practices) and the second independent variable (Spiritual Traditional Values) also included in the model explained approximately 28.3% of variance ($R^2 = .283 \times 100\%$) in the dependent variable (Corrupt Practices). Table 4 depicts ANOVA results on the Relationship between spirituality or cultural, personal values and corrupt practices.

Table 4*ANOVA^c Results*

| Model | Sum of Squares | | df | Mean Square | F | Sig. |
|-------|----------------|----------|-----|-------------|--------|-------------------|
| 1 | Regression | 898.039 | 1 | 898.039 | 82.969 | .000 ^a |
| | Residual | 2565.249 | 237 | 10.824 | | |
| | Total | 3463.287 | 238 | | | |
| 2 | Regression | 979.146 | 2 | 489.573 | 46.511 | .000 ^b |
| | Residual | 2484.141 | 236 | 10.526 | | |
| | Total | 3463.287 | 238 | | | |

a. Predictors: (Constant), Personal Values

b. Predictors: (Constant), Personal Values, Spiritual Traditional Values

c. Dependent Variable: Corrupt Practices

The ANOVA Table indicates that the model as a whole is significant. With model 1 at $F(1, 237) = 82.969$, $p < .0005$ ($p = .000$) and model 2 at $F(2, 236) = 46.511$, $p < .0005$ ($p = .000$). Table 5 shows Coefficient results on the Relationship between spirituality or cultural-traditions, personal values and corrupt practices.

Table 5*Coefficient^a Results*

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Correlations | | | Collinearity Statistics | |
|-------|------------------------------|-----------------------------|------------|---------------------------|--------|------|--------------|---------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Zero-order | Partial | Part | Tolerance | VIF |
| 1 | (Constant) | 7.400 | .701 | | 10.553 | .000 | | | | | |
| | Personal Values | .682 | .075 | .509 | 9.109 | .000 | .509 | .509 | .509 | 1.000 | 1.000 |
| 2 | (Constant) | 6.246 | .807 | | 7.740 | .000 | | | | | |
| | Personal Values | .618 | .077 | .461 | 7.981 | .000 | .509 | .461 | .440 | .910 | 1.099 |
| | Spiritual Traditional Values | .366 | .132 | .160 | 2.776 | .006 | .299 | .178 | .153 | .910 | 1.099 |

a. Dependent Variable: Corrupt Practices

Evaluating the coefficients from Table 5 indicates that the best predictor of Corrupt Practices in the governmental institutions in Ghana is; The Personal Values with a $\beta = .461$ followed by; The Spiritual Traditional Values with a $\beta = .160$.

4.1.1 Preliminary Conclusions and Analysis of the Regression Results

Multiple regression was performed using the stepwise method to analyse the extent to which each variable, Personal Values and Spiritual Traditional Values, would predict the level of Corrupt Practices in public sector institutions.

Table 6

Summary of Multiple Linear Regression Results on the Relationship between Spirituality or Traditional Values, Personal Values, and Corrupt practices

| | R² | B | B | SE | SIG |
|----------------------------|----------------------|----------|----------|-----------|------------|
| Model | .259*** | | | | |
| PersonalValues | | .461* | .618 | .077 | .000 |
| SpiritualTraditionalValues | | .160* | .366 | .132 | .000 |

Note: Statistical Significance: * $p < .05$; ** $p < .01$; *** $p < .001$

All correlations were weak to fairly strong, ranging between $r = .30$, $p < .001$ and $r = .51$, $p < .001$. This shows that multicollinearity was not likely to be a problem, according to Tabachnick and Fidell (2007). All the two predictor variables were statistically correlated with CorruptPractices, which shows that the data was appropriately correlated with the dependent variable for investigation through multiple linear regression to be dependably undertaken.

Since prior hypotheses had been made to determine the order of entry of the predictor variables, a stepwise method was used for the multiple linear regression analysis. The two independent variables explained 25.9% (PersonalValues) of variance and 28.3% (Spiritual Traditional Values) of variance in CorruptPractices (With model 1 at $F(1, 237) = 82.969$, $p < .0005$ ($p = .000$) and model 2 at $F(2, 236) = 46.511$, $p < .0005$ ($p = .000$). In the final model all two predictor variables were statistically significant, with PersonalValues recording a higher Beta value ($\beta = .461$, $p < .05$) than the Spiritual Traditional Values with a Beta value of ($\beta = .160$, $p < .05$). Therefore, the null hypothesis (H_0) that, there is no positive relationship between spirituality, traditional or cultural or personal values and corrupt practices has been rejected.

4.1.2 Selected Interviews of Some Respondents

The researcher selected some of the respondents for in-depth interviews on the question: How do spiritual or cultural-traditions, personal values relate to corrupt practices? The Box 1 depicts direct quotes of sampled responses from the interviewees. The results revealed further reasons and evidence to support how spirituality, traditional or cultural, personal values relates to corrupt practices.

Box 1

Direct Interviewed Responses from Sampled respondents

"Positively"

"These values can help in minimizing corrupt practices"

"The three have implications for governments of all nations and at all levels, specifically, spirituality has a positive impact"

"Spiritual, personal values and ethics influences the level of corruption. The higher we attach self-esteem to these values we will not indulge ourselves in corrupt practices and vice versa"

"Greed is the most important tool in corruption and unethical values".

"The higher the level of individual collectivism values and practices, the higher the level of corruption"

"Ghanaians are generally religious. However, we seem not to live by our religious values and principles in the fight against corruption"

"In fact, with political parties, one contributes/finance an individual or party in order to subsequently win some favour. Hence, the secret slogan "No contribution, no chop"

"Corruption in Ghana will only reduce/stop if Ghanaian begin not to value assets and are ready to expose corrupt practices both in the informal and formal sectors"

"There is no positive relationship because this is not seen in people at their work places"

"One's conscience is his/her spiritual integrity. So if one's conscience judge him wrong, he would not indulge in corrupt practices"

"People do not fear what happens to their spirit after death, so, they would do anything to become rich including corruption, looting public funds to build mansions. Just look at our people who joined politics recently and became ministers"

"People will forget spirituality, personal values and ethics if they get the chance to be corrupt, it is only God who can help us"

"Spiritual, personal values and ethics relates to corrupt practices negatively"

"It exposes corrupt practices and teaches citizens to refrain from them"

"These have a great impact on our inner world. People with the above features stay away from corruption"

"Personal Values does help the individual to some extent when it comes to corruption"

"Ghanaians, whether Christians, Muslims or traditional worshipers has lost their good morals and will do anything and everything for money. Corruption is everywhere, in churches, mosques, at home, market and political offices. One has to join corruption before you survive in Ghana"

"They are inversely related. People are greedy and selfish, hence corruption can hardly be eliminated because the rich people we know are practicing it e.g. the politicians"

4.2 Discussions

4.2.1 Relationship between Spirituality, Cultural-Traditions, Personal Values, and Corrupt Practices

The purpose of this paper was to investigate the influence of spirituality, cultural-traditions and personal values on corrupt practices in Ghana's Governmental Institutions. Hence, this section discusses the results of this study.

Table 3 depicts that the independent variable (Personal Values) included in the model explained approximately 25.9% of variance in the dependent variable (Corrupt Practices) and the second independent variable (Spiritual Traditional Values) also included in the model explained approximately 28.3% of variance in the dependent variable (Corrupt Practices). The ANOVA Table 4 indicates that the model as a whole is significant. With model 1 at $F(1, 237) = 82.969$, $p < .0005$ ($p = .000$) and model 2 at $F(2, 236) = 46.511$, $p < .0005$ ($p = .000$). Evaluating the coefficients from Table 5 indicates that the best predictor of Corrupt Practices in the public sector institutions or organizations is; The Personal Values with a $\beta = .461$ followed by; The Spirituality Traditional Values with a $\beta = .160$. This output means that there is some amount of influence of spirituality, cultural-traditions and personal values on corrupt practices in Ghana. However, this influence though positive is fairly weak.

4.2.2 Preliminary Regression Results of the Relationship between Spirituality, Cultural-Traditions, Personal Values and Corrupt Practices.

Multiple regression was performed using the stepwise method to analyse the extent to which each variable, personal values and spiritual values, would predict the level of corrupt practices in public sector organizations or institutions. Initial studies were conducted to ensure no violation of the assumptions of normality, linearity, and homoscedasticity. Additionally, the correlations between the predictor variables included in the study were examined. All correlations were weak to fairly strong, ranging between $r = .30$, $p < .001$ and $r = .51$, $p < .001$. This shows that multicollinearity was not likely to be a problem, according to Tabachnick & Fidell (2007). All the two predictor variables were statistically correlated with Corrupt Practices, which shows that the data was appropriately correlated with the dependent variable for investigation through multiple linear regression to be dependably undertaken.

Since prior hypotheses had been made to determine the order of entry of the predictor variables, a stepwise method was used for the multiple linear regression analysis. The two independent variables explained 25.9% (Personal Values) of variance and 28.3% (Spiritual Values) of variance in Corrupt Practices (With model 1 at $F(1, 237) = 82.969$, $p < .0005$ ($p = .000$) and model 2 at $F(2, 236) = 46.511$, $p < .0005$ ($p = .000$)). In the final model all two predictor variables were statistically significant, with Personal Values recording a higher Beta value ($\beta = .461$, $p < .05$) than the Spiritual Values with a Beta value of ($\beta = .160$, $p < .05$). Therefore, the null hypothesis that, there is no positive relationship between spirituality, traditional or cultural or personal values and corrupt practices has been rejected. This implies the alternate hypothesis there is a positive relationship between spiritual, traditional or cultural or personal values and corrupt practices is true hence, accepted.

Saeed et al. (2023) asserts that corruption flourishes when public workers, authorities, and government employees exhibit a personal bias favouring a certain clientele with whom they have racial, ethnic, geographical, or other affiliations. The difference between "national" and "private" is ambiguous and ever evolving, resulting in many abuses of status for personal benefit. Simultaneously, we may categorise religious or spiritual activities inside cultural frameworks, including beliefs and actions that assume the existence of supernatural entities with a moral intent. Organisational success relies on people's intrinsic drive, which may be enhanced by their spiritual practices or by the organization's cultural norms and traditions (Astrachan et al., 2020; Otaye-Ebede, 2020; Zhang, 2020). Ahmed et al. (2019) and Shamsuddin et al. (2016) asserts that religious cultures include the behaviours, doctrines, and beliefs cherished by followers of religions such as Islam, Christianity, and Hinduism.

4.3 Interviews with Selected Respondents about the Correlation between Spirituality or Cultural-Traditions, Personal Values, and Corrupt Practices.

The researcher selected some of the respondents for in-depth interviews on the question: How do spirituality, cultural-traditions and personal values, relate to corrupt practices? The Box 1 depicts direct quotes of sampled responses from the interviewees. These results revealed further reasons and evidence to support how spiritual, personal values and ethics relates to corrupt practices.

Corruption is now one of the most significant global challenges, as reported by Modise & Modise (2023). It disrupts development in both the public and commercial sectors, misallocates resources, hinders effective governance, and disproportionately impacts the impoverished. Nyandoro & Hatti (2023) defines corruption by public officials as the act of operating above one's official responsibilities for personal gain, whether financial or social. Corruption is pervasive in Ghana. Both "petty" corruption within lower tiers of the civil service and "grand" corruption at the upper echelons of management exacerbate the increase in public service expenses, which are ultimately transferred to consumers and communities.

Personal attributes include a tendency to act decisively rather than engage in passive contemplation or emotional response. They need encouragement and the establishment of a habit rather than being innate. Consequently, it is crucial to ascertain if and when the values of public officials change. Scholars have established a comprehensive list of attributes, including kindness, boldness, reasoning, impartiality, prudence, regard for the law, candour, politeness, self-control, and dependability. Which of these may be pertinent to our public office? Afrilsah (2024) identify numerous commendable attributes in local government checking officers, including moral awareness, intrinsic drive, bravery, persistence, political awareness, leadership skills, and the capacity to cultivate and sustain beneficial relationships.

Examining the issue of corruption. Virtue ethicists see corruption as a breach of several categorical imperatives, including the need to prevent damage and uphold righteousness, since it disproportionately advantages certain persons. Likewise, proponents of deontological ethics (Kantianism) contend that corruption is unethical since it involves deception and undermines the rational and moral faculties of the individuals involved, rather than evaluating the consequences of an action in isolation. However, consequentialist ideologies, like utilitarianism, may rationalise corrupt actions. One perspective posits that corrupt politicians facilitate governmental operations and promote imaginative problem-solving, ultimately benefiting the broader people. Although seldom in contemporary discourse, this rationale may illustrate how corruption might be seen as ethical (Anyan et al., 2024; Onyango, 2021), since the immediate benefits in efficiency are counterbalanced by the enduring detriment to the administrative framework. As Brown et al. (2023) put it, the state resources do not belong to anyone and therefore, anyone can steal or simply take state resources including material and financial resources and use them as their own. This means bribery and corruption is not wrong.

Though, the desire to be part of the elite in society leads people to engage in corrupt practices, people will do anything possible to meet their desires including stealing and cheating public funds, people will take a bribe if that will help them to meet their desired life goals, peoples spirituality does not prevent them from being corrupt, Peoples moral and ethical values never helped them to be free from corruption, whether Christian or Muslim does not matter people will still bribe and be corrupt day by day in their public life.

Another factor that breeds corruption in Ghana is the Campaign financing of political parties. Respondents strongly agree that once political parties are financed during elections by individuals, private contractors, and businesses, corruption in Ghana cannot be a thing of the past. Because these individuals expect to be giving government contracts by the party that wins power as a reward for financing the party. When the contracts are awarded to the financiers by the governments, it can be seen that the contracts are overpriced or sometimes inflated more than two to four hundred percent. This is deliberately done to rob the state to repay the funds used to finance the party that it brought to power. Therefore, there is a weak to a fairly moderate significant relationship between spiritual, personal values, and corrupt practices.

V. CONCLUSIONS & RECOMMENDATIONS

5.1 Conclusions

Corruption on the part of a public official is conduct that deviates from the normal obligations of a public role because of financial or status gains. Corruption is a prevalent occurrence. It surges the cost of public services distributed to the clients and residents and is usually 'behind the screen' and not easily noticed, particularly "petty" corruption among lower units of the civil services, as well as "grand" corruption at highest management levels.

In conclusion, though the desire to be part of the elite in society leads people to engage in corrupt practices. People will do anything possible to meet their desires including stealing and cheating public funds. People will take a bribe if that will help them to meet their desired life goals. People's spirituality does not prevent them from being corrupt. People's moral and ethical values never helped them to be free from corruption, whether Christian or Muslim does not matter people will still bribe and be corrupt day by day in their public life. However, as some respondents strongly argued that 'the fear of God can help reduce corruption than ethics,' 'Spirituality, personal values, cultural-traditions and ethics influences the level of corruption. The higher we attach self-esteem to these values, we will not indulge ourselves in corrupt practices and vice versa,' as stated in Box 1. There is ample evidence in the literature that spirituality may help to explain increased ethicality in the workplace. This is because increased ethical behaviour is an organizational benefit of spirituality. This study points out that spirituality can be the basis for ethical conduct in business and governance. Again, the study also reveals that "Spiritual health" leads people to experience ethical and governance consciousness at a deeper level, improves their intuitive skills, encourages teamwork, develops more purposeful and organizational vision, and boots innovation in the public service.

The findings strongly and significantly support the statement that Campaign financing of political parties breeds corruption in Ghana. Respondents strongly agree that once political parties are financed during elections by individuals, private contractors, and businesses, corruption in Ghana cannot be a thing of the past. Because these individuals expect to be served government contracts by the party that wins power as a reward for financing the party. Therefore, there is

a weak to fairly moderate and strong significant relationship between spirituality or cultural-traditional, personal values, and corrupt practices.

5.2 Recommendations

Implement Comprehensive Educational Programs: Establish and mandate training for all tiers of government personnel that underscore the need of honesty and integrity. Ethical behaviour, its consequences, and the need of personal spirituality and principles in fostering integrity should be central elements in these programs. Public service training programs must include discussions on spirituality and personal values as a fundamental component of their curriculum. Highlight how these characteristics may reduce the probability of corrupt activity and facilitate ethical decision-making.

Implement Robust Protections for Whistleblowers: Facilitate the reporting of misconduct in a secure and confidential manner. This system must have legislative protections to allow individuals to report misbehaviour without fear of retribution. Establish initiatives to acknowledge and motivate public servants for exemplary ethical conduct. This has the potential to motivate others to emulate your example of integrity and ethical conduct. Financing political parties by private individuals, contractors, and businesses must be stopped by anything necessary, if possible, by legislation to make it a criminal offense with severe consequences.

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