Gender Differences in Perceptions of Corruption: Insights from Bhutan

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Authors' contributions

This work was carried out in collaboration among all authors. All authors read and approved the final manuscript.

Original Research Article

ABSTRACT

Corruption, a global issue harming governance and quality of life, disproportionately affects vulnerable populations, with gender differences in perceptions influenced by cultural norms, social roles, and resource access. A thorough understanding of these differences is essential for creating effective and inclusive anti-corruption strategies. This study investigates gender differences in corruption perceptions among 11,142 respondents in Bhutan, focusing on the seriousness, trends, Anti-Corruption Commission (ACC) performance, and the prevalence of corruption offences. The findings show significant gender disparities: men view corruption as more severe and increasing over time compared to women, influenced by societal roles and experiences. Women rate ACC performance lower than men, shaped by differing expectations and levels of trust. Furthermore, perceptions of corruption offences vary significantly by gender, highlighting the need for gender-sensitive anti-corruption strategies tailored to societal contexts and roles. These insights enhance understanding of gender dynamics in corruption perception and inform targeted policy interventions.

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1. INTRODUCTION

Corruption, as characterized by the Transparency International [1] is the misuse of entrusted power for personal gain which poses a significant and widespread challenge worldwide. This pervasive issue manifests in various forms, including bribery, embezzlement, nepotism, and fraud, and has far-reaching implications for both governance and societal well-being.

Corruption distorts markets by favoring those who can pay bribes, thus stifling competition and economic growth. Public funds diverted through corruption degrade essential services, impacting the quality of life, especially for vulnerable populations like the poor and marginalized groups. Addressing these diverse perceptions of corruption is crucial for creating effective anti-corruption strategies that promote social equity and cohesion [2].

1.1 Definition of Corruption and Its Impact on Society

Corruption, broadly defined as the misuse of entrusted authority for personal gain [1], encompasses illicit activities such as bribery, embezzlement, nepotism, and fraud. However, Merkle [3] suggests that to explore the gender-specific aspects of corruption comprehensively, it is necessary to adopt a comprehensive definition that encompasses conventional forms like nepotism and bribery, alongside emerging issues like sextortion (sexual extortion). It's crucial to recognize that "private gain" doesn't solely refer to financial benefits but can also extend to advantages for political factions, specific interest groups, or even sexual favors.

Corruption mainly affects developing nations, which impedes efforts to alleviate poverty and achieve sustainable development [4]. For example, when corrupt channels divert public funds, essential services such as healthcare, education, and infrastructure deteriorate, reinforcing cycles of deprivation and inequality. Consequently, corruption hampers economic growth and weakens the social fabric, worsening the conditions of society's most vulnerable segments [5].

1.2 Importance of Understanding Gendered Differences in Perceived Corruption

Understanding how men and women perceive corruption holds significant importance for several reasons. Initially, these perceptions wield substantial influence over the level of trust citizens place in their institutions and the overall efficacy of governance structures. Should disparities in corruption perceptions between genders exist, they can foster divergent trust and confidence in public institutions. Such discrepancies could ultimately undermine societal cohesion and jeopardize stability [6]. Research has shown that men and women often perceive corruption differently, which can have profound implications for governance, policy-making, and social cohesion [5,7,8].

Various factors, including cultural norms, social roles, and resource access, can influence gendered perceptions of corruption. For example, immediate or severe women, particularly those in marginalized or disadvantaged groups, may be more vulnerable to corruption due to their limited access to power and resources [3]. Additionally, societal expectations and stereotypes about gender roles can shape individuals' perceptions of corruption, with women often perceived as less corrupt than men [9,7].

Moreover, a comprehensive understanding of these gendered differences is instrumental in designing effective anti-corruption strategies that are both robust and inclusive. As proposed by Bauhr and Charron [7], by considering gender, policymakers can tailor interventions sensitive to both men's and women's experiences, ultimately leading to more equitable and sustainable outcomes. This approach ensures that anti-corruption measures resonate with diverse segments of society, ultimately bolstering their efficacy [7].

1.3 Gender Disparities in Various Aspects of Life and Their Potential Influence on Corruption Perceptions

Gender disparities manifest across multiple spheres of life, spanning political engagement, economic prospects, and social standing. These discrepancies profoundly shape individuals'

encounters with and interpretations of corruption. Notably, women often confront barriers to accessing political and economic influence, which likely colors their experiences and perceptions of corruption distinctively from men's encounters [10]. Extant research suggests that women exhibit lower involvement in corrupt practices and a stronger propensity to censure corruption. This inclination may stem from societal norms that imbue women with a heightened sense of ethical responsibility and moral rectitude [11].

Furthermore, gender imbalances in educational and occupational realms significantly mold individuals' exposure to and understanding of corrupt behaviors. Women, frequently relegated to lower-status and lower-paying occupations, might find themselves more susceptible to certain forms of corruption, such as petty bribery or sexual coercion [12,3]. Conversely, men occupying positions of authority and power more frequently encounter corruption in high-stakes scenarios like bribery or embezzlement [6].

Recognizing these gendered nuances is imperative for crafting targeted anti-corruption strategies. An astute comprehension of how gender dynamics influence corruption perceptions enables policymakers to tailor interventions that cater to both genders' distinct needs and experiences, thereby amplifying the efficacy of anti-corruption measures [3,2]. By understanding and addressing these differences, anti-corruption initiatives can become more inclusive and effective, promoting fairer and more equitable societies.

The current study endeavors to delve into the gendered differences in corruption perception. By scrutinizing variances in how men and women construe corruption, this research elucidates the underlying rationales for such disparities and their ramifications on societal attitudes toward corruption.

The terms "male and female" and "men and women" are used interchangeably throughout the paper.

1.4 Objective

The objectives of the study are to:

i. Assess the difference in perception of corruption trend, seriousness, and ACC's performance between men and women.
ii. Assess the difference in perception of corruption rampancy between men and women

1.5 Research Question

How do men and women perceive corruption differently?

1.6 Research Hypothesis

General Hypothesis 1

H_0: There is no significant difference in the perception of corruption between males and females.
H_1: There is a significant difference in the perception of corruption between males and females.

General Hypothesis 2

H_0: There is no difference in the perception of corruption offences between males and females.
H_1: There is a difference in the perception of corruption offences between males and females.

The specific hypotheses and results are presented in Annexure 1.

1.7 Significance of the Study

This study is significant because it provides a comprehensive understanding of the role gender plays in shaping perceptions of corruption, thereby contributing to more effective and inclusive anti-corruption efforts in Bhutan. By identifying and analyzing these gender-specific perceptions, the study seeks to enhance our understanding of the underlying factors contributing to these differences and their implications for anti-corruption strategies. By promoting research and dialogue on how gender intersects with corruption perceptions, policymakers, and researchers can develop targeted interventions that address gender-specific vulnerabilities and enhance the effectiveness of anti-corruption efforts. However, the study uses only t-test to prove the hypotheses and the future researcher may use other tests to further enrich the understanding of the subject.

2. LITERATURE REVIEW

2.1 Gendered Perceptions, Attitudes, and Behaviors Towards Corruption

Researchers have extensively studied gender differences in perceptions, attitudes, and

behaviors toward corruption, revealing significant disparities between men and women. Studies consistently show that women perceive higher levels of corruption than men and are more likely to deem corrupt practices morally unacceptable [13]. Entrenched social and cultural norms, which emphasize ethical behavior and responsibility more strongly for women than men, often lead to heightened sensitivity to corruption among women [14]. These norms, usually rooted in patriarchal structures, shape women's attitudes from a young age, leading to a more robust internalization of ethical standards and a lower tolerance for corruption.

Behavioral research further supports these findings, indicating that women are less likely to engage in corrupt activities. This is partly because women, on average, have fewer opportunities to participate in corrupt networks due to their historically limited access to positions of power and influence. Additionally, when in positions of authority, women are often subject to greater scrutiny and higher ethical expectations, discouraging involvement in corrupt practices [15]. Women also show more robust support for anti-corruption measures and are more proactive in advocating for transparency and accountability in governance [16,17].

Moreover, the distinct ways men and women experience corruption also contribute to these differences in perception and behaviour. Women are often more vulnerable to petty corruption in everyday life, such as bribery in accessing public services, which reinforces their negative perceptions of corruption. In contrast, men, who are more likely to occupy higher positions in both public and private sectors, might encounter corruption in more abstract forms, such as high-level bribery and embezzlement, which can normalise such practices [18].

Gendered differences also influence the disparities in perceptions of corruption and behaviours in social capital and networks. Women's social networks tend to be more community-oriented and less hierarchical, which can foster collective action against corruption and support for ethical governance. In contrast, men's networks often facilitate the maintenance and operation of corrupt practices through reciprocal relationships and mutual benefits [19].

Understanding these gendered differences is crucial for developing effective anti-corruption strategies. By recognising that women and men perceive and react to corruption differently, policymakers can design targeted interventions that leverage women's lower tolerance for corruption and their strong support for ethical governance. This might include increasing women's participation in decision-making processes, promoting gender-sensitive anti-corruption education, and creating platforms for women's voices in policy advocacy [8]. In doing so, anti-corruption efforts can become more inclusive and effective, addressing the root causes of corruption and fostering a more transparent and accountable society.

2.2 Gendered Impacts of Corruption

Recent research continues to underscore the differential impacts of corruption on men and women, revealing that corruption exacerbates existing gender inequalities. Women, who are often more reliant on public services and welfare provisions, are disproportionately affected when corrupt practices compromise these systems. In many societies, women serve as primary caregivers and educators, making them particularly vulnerable to corruption in sectors such as healthcare and education [20]. For example, medical sociologists have argued that patterned differences in the treatment of men and women may contribute to women's more significant mortality from heart attacks (Anspach, 2010), as cited in Qasaye, [20]. This vulnerability is heightened because women more frequently interact with these public services on behalf of their families, exposing them to corrupt demands and practices more significantly.

Moreover, corruption has a significant impact on women's economic participation. It creates substantial barriers to entry in business and labour markets, where practices such as bribery, nepotism, and favouritism are common. These barriers prevent women from accessing economic opportunities, leading to lower levels of female entrepreneurship and employment in formal sectors [21]. The pervasive nature of corruption means that women often have to navigate complex and corrupt bureaucratic systems to start or sustain businesses, obtain necessary permits, or secure employment.

Additionally, the economic impact of corruption on women extends to their financial independence and empowerment. Women are more likely to work in the informal economy, where they face higher risks of exploitation and corruption, such as extortion or demands for

sexual favors in exchange for business permits or job opportunities. This exploitation limits their economic growth and perpetuates cycles of poverty and dependence [14].

Corruption's broader social implications disproportionately affect women. For instance, corrupt practices siphon off resources meant for social programs, reducing the availability and quality of services. This decline impacts women who depend on these programs for childcare, health, and social support. Furthermore, in many patriarchal societies, women have less access to power and decision-making processes, leaving them with fewer avenues to combat or resist corruption effectively. This lack of representation and voice in governance exacerbates their vulnerability to corrupt practices and limits their ability to advocate for reforms that could mitigate these impacts [8].

Overall, understanding the gendered impacts of corruption is crucial for developing targeted anti-corruption strategies that address women's specific needs and vulnerabilities. By highlighting these differential impacts, policymakers and anti-corruption advocates can work towards creating more equitable and effective interventions that promote gender equality and protect women's rights and welfare in all sectors of society.

2.3 Gendered Approach to Anti-Corruption

A gendered approach to anti-corruption emphasizes the need to integrate gender perspectives into designing, implementing, and evaluating anti-corruption policies. This approach not only advocates for the inclusion of women in decision-making processes at all levels of governance but also highlights the importance of promoting gender-sensitive strategies that recognize and address the unique experiences and challenges women face in corrupt environments [8]. Ensuring that women's voices and perspectives are represented can make anti-corruption measures more comprehensive and practical.

Furthermore, increasing women's representation in governance and leadership positions can significantly reduce corruption levels. Research suggests that women are generally perceived to be less tolerant of corrupt practices and more inclined to implement policies that emphasize integrity and transparency [22]. This perception is supported by evidence indicating that women,

due to their socialization and ethical orientations, are more likely to adhere to moral standards and prioritize the public good over personal gain [23].

Additionally, women's participation in governance can introduce diverse viewpoints and innovative solutions to corruption-related issues, strengthening institutional frameworks and promoting accountability. Studies have shown that when women are involved in policy-making and leadership roles, there tends to be a greater focus on social equity, justice, and the fair distribution of resources, which are essential components of effective anti-corruption strategies [24].

Moreover, gender-sensitive anti-corruption policies can address specific forms of corruption that disproportionately affect women, such as sexual extortion and discrimination in access to public services. Tailoring anti-corruption efforts to the needs of women not only protects their rights but also enhances the overall efficacy of these measures by addressing all facets of corruption comprehensively [3].

A gendered approach to anti-corruption underscores the necessity of integrating gender perspectives throughout the anti-corruption framework. It calls for increased female participation in governance and the formulation of gender-responsive policies, which can lead to more effective and equitable anti-corruption outcomes. This approach helps reduce corruption levels and contributes to broader societal goals of gender equality and inclusive development.

2.4 Previous Research on Corruption Perceptions and Gender

Previous research has extensively explored the relationship between gender and corruption perceptions, revealing essential trends and complexities. Early foundational studies established that women perceive higher levels of corruption than men and are generally more averse to corrupt practices [10]. These initial findings have prompted further investigation into the nuances of this relationship, mainly how specific contexts influence gendered perceptions of corruption.

Recent research has delved deeper into these nuances by examining the impact of cultural, institutional, and socio-political environments on corruption perceptions. For instance, Esarey and Schwindt-Bayer [13] found that gender

differences in corruption perceptions are more pronounced in democratic settings. In these environments, women often have more excellent political representation and a more substantial public voice, which may heighten their awareness and intolerance of corrupt activities. This suggests that the visibility and influence of women in public and political spheres play a crucial role in shaping their perceptions of corruption.

Furthermore, the role of societal norms and values must be considered. In societies where gender equality is more pronounced, women's heightened sensitivity to corruption is often linked to their active participation in governance and civil society [15]. In contrast, in more patriarchal societies, women's perceptions of corruption may be influenced by their relative exclusion from power and decision-making processes, which can limit their exposure to and understanding of corrupt practices [8].

Additionally, institutional factors such as the effectiveness of legal systems and the transparency of government operations can shape how men and women perceive corruption. In countries with robust legal frameworks and transparent governance, women are more likely to trust public institutions and report corrupt activities, thus contributing to a higher perception of corruption due to increased reporting and awareness [25].

Economic factors also play a significant role. Women's economic empowerment and participation in the labour force can influence their perceptions of corruption. Women who are economically active and financially independent are more likely to encounter and recognise corrupt practices in professional settings, thereby perceiving higher levels of corruption [21]. Conversely, economically marginalised women might experience corruption differently, often at a more personal level, such as through petty bribery and extortion in their daily lives.

The relationship between gender and corruption perceptions is complex and influenced by many factors. Early research laid the groundwork by highlighting women's higher aversion to corruption. Subsequent studies have enriched this understanding by demonstrating that cultural, institutional, and economic contexts significantly shape these gendered perceptions, revealing the importance of considering these variables when analysing and addressing corruption.

2.5 Theoretical Frameworks for Understanding Gender Differences in Corruption Perceptions

Several theoretical frameworks, including feminist, social role, and ethical theories, underpin exploring gender differences in corruption perceptions. Each provides unique insights into how gender influences these perceptions.

2.5.1 Feminist theory

Feminist theory emphasizes the pervasive impact of patriarchy and gender power dynamics on individuals' experiences and perceptions of corruption. This framework argues that societal structures and institutions are deeply rooted in patriarchal norms, which often marginalize women and limit their access to power and resources. Consequently, these systemic inequalities shape women's experiences with corruption, leading them to perceive corruption differently from men [24]. Feminist theory also highlights how women's roles in society, as primary caregivers and community organizers, expose them to different forms of corruption, particularly those that affect public services and welfare provisions.

2.5.2 Social role theory

Social Role Theory posits that societal expectations and gender roles significantly shape how men and women perceive and respond to corruption. According to this theory, men and women are socialized into different roles and behaviors from a young age. Often socialized to be nurturing, ethical, and responsible, women are more likely to view corruption as morally reprehensible and contrary to their social roles [26]. This theory suggests that these ingrained social roles lead women to exhibit higher ethical behavior and lower tolerance for corruption, as they align with societal expectations of femininity and moral integrity.

2.6 Understanding the Influence of Cultural, Social, and Economic Factors on Gendered Perceptions towards Corruption

Numerous research endeavors have underscored the multifaceted impact of cultural, social, and economic dynamics on shaping how corruption is perceived through a gendered lens. Cultural norms and values influence the

interpretation and tolerance of corruption within distinct gender groups. For instance, in societies where patriarchal norms hold sway, women's viewpoints on corruption are markedly shaped by their constrained access to power and resources, which in turn impacts their perception of corrupt practices [7].

Moreover, social factors, encompassing educational attainment and the intricacies of socialization processes, emerge as pivotal determinants. Women who have attained higher levels of education and possess enhanced social capital exhibit a greater propensity to identify instances of corruption and actively advocate against them, highlighting the transformative potential of education and social networks in shaping anti-corruption attitudes [3]. Economic circumstances, including employment status and income levels, also significantly shape these perceptions. Findings by Bauhr and Charron [7] also reveal that economically deprived women often find themselves in precarious positions, rendering them more susceptible to encountering and experiencing corrupt practices firsthand, thus further reinforcing the intricate interplay between gender, socio-economic status, and corruption vulnerability.

3. METHODOLOGY

One of the baseline data sets for this study is the National Integrity Assessment (NIA) 2022 Dataset. It offers insights into the perception of corruption. In this dataset, there is coverage for several dimensions: seriousness of corruption, trend of corruption in the last five years, perception of the ACC's performance in fighting corruption, and rampancy of types of corruption. The data were collected during the financial year 2021-2022. The NIA covered 96 agencies, and the sampling was done on the list of service users and providers for each agency. The detailed demographic profile of the respondents is presented in Annexures 2, 3, and 4. The study presents a total sample size of 11,142 respondents from the NIA 2022 who were randomly selected. The NIA 2022 assesses the perception and experiences of public service delivery. In this regard, 6761 respondents were service users, and 4381 were service providers [27].

Descriptive statistics were used to analyze the data, outlining general trends and distributions. Further, a T-test was run to see the significant differences in the perception of corruption, such as seriousness, trend, and ACC's performance by sex of the respondents. In addition, the perception of the "rampancy of corruption offences" was also assessed and tested for both males and females. As per the Anti-Corruption Act of Bhutan (ACAB), 35 corruption offences are defined [28]. However, this study includes only 14 broad categories of corruption offences as specified in the Act.

4. RESULTS

4.1 Trend of Corruption

Fig. 1 shows that 40.22% of females and 38.1% of males believe corruption has "Increased." Meanwhile, 33.09% of males and 22.95% of females think corruption has "Decreased." In addition, 17.25% of males and 18.88% of females believe corruption has "Remained the same." Lastly, 17.96% of females and 11.56% of males responded with "Don't Know" when asked about the trend in corruption.

4.2 Seriousness of Corruption

Fig. 2 shows that 28.42% of males and 23.18% of females consider corruption "Very Serious." Additionally, 57.11% of males and 57.16% of females consider corruption "Quite Serious." The study also showed that 8.53% of males and 7.53% of females consider corruption "Not Serious." Finally, 12.13% of females and 5.94% of males responded with "Don't Know" when asked about their perception of corruption.

4.3 Perception of ACC's Performance

A greater percentage of males (28.28%) than females (24.38%) believe that the ACC is "Doing Very Well," as shown in Fig. 3. An almost equal number of males (56.5%) and females (55.56%) believe that the ACC is "Doing Fairly Well." A higher percentage of males (6.79%) than females (4.41%) think that the ACC is "Not Doing Well." Also, a higher percentage of females (15.65%) than males (8.43%) responded with "Don't Know."

The mean perception score for the trend is 2.816, as shown in Table 1. The difference in means is 0.005, with a standard error of 0.010. The t-value is 0.254, with a p-value of 0.799, indicating the difference between males and females is not statistically significant.

The mean perception score for seriousness is 3.002. The difference in means is 0.166, with a minimal standard error of 0.008. The observed means of males and females differ significantly, with a t-value of 10.478 and a p-value of 0.000.

The mean perception score for the ACC's performance is 2.971. The difference in means is 0.160, with a standard error of 0.008. The t-value is 9.405, with a p-value of 0.0000, indicating a statistically significant difference in male and female perception.
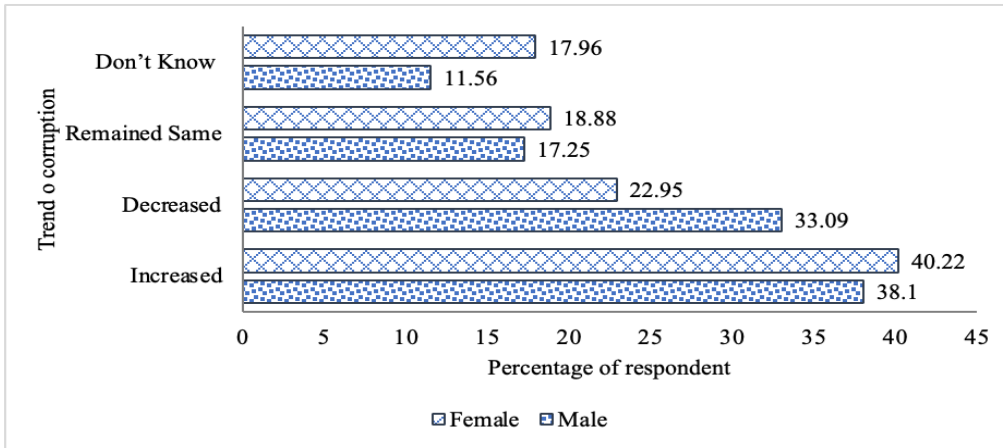
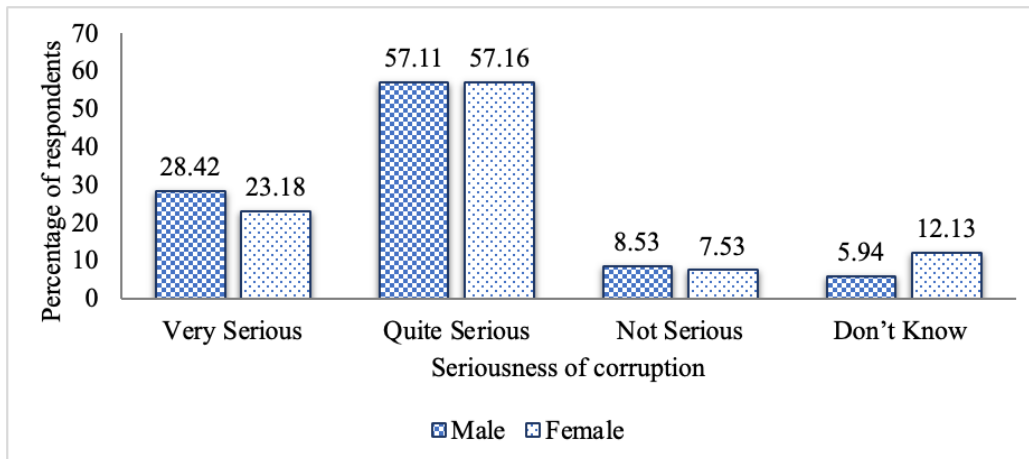**Fig. 1. The trend of Corruption by Sex**
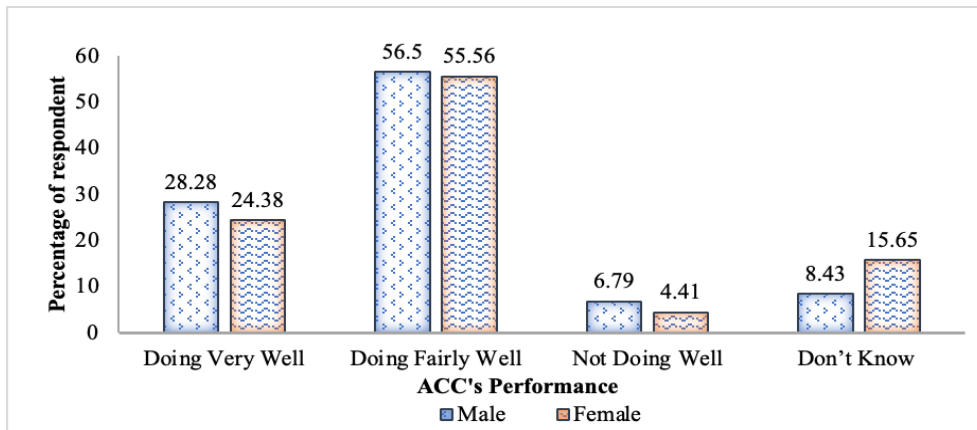
Fig. 2. Seriousness of Corruption by Sex

Fig. 3. Perception of ACC's Performance by Sex

273

Table 1. Two sample T-tests of the perception of corruption by sex

Perception	Mean	Diff.	std. err.	N	Std. dev.	t value	p-value
Trend	2.816	0.005	0.010	11142	1.106	0.254	0.799
Seriousness	3.002	0.166	0.008	11142	0.833	10.478	0.000*
ACC's Performance	2.971	0.160	0.008	11142	0.891	9.405	0.000*

*Note: *Significant at 0.05 level*

4.4 Perception of Corruption Rampancy

Table 2 illustrates gender differences in perceptions of the rampancy of various corruption offences. Bribery is perceived as the most rampant for males and females, with 17.77% of males and 19.3% of females rating it as "Most Rampant." Embezzlement and abuse of function are also perceived similarly between sexes, with slight variations in the "Most Rampant" and "Somewhat Rampant" categories. However, females are more likely to indicate "Don't Know" for several offences compared to males, especially for money laundering (42.37% females vs. 31.41% males) and failure to declare a conflict of interest (35.42% females vs. 27.17%

males). Additionally, males tend to perceive offences like abuse of function (22.41% males vs. 21.56% females) and failure to protect public property (18.09% males vs. 16.98% females) as slightly more rampant than females. This suggests that while there are general agreements on the perception of corruption rampancy, notable differences exist in the uncertainty levels between genders.

In this analysis, we examine gender differences in perceptions of the rampancy of various corruption offences. Table 3 presents each offence's mean perception scores, differences in means, standard errors, sample size (N), standard deviations, t-values, and p-values.

Table 2. Perception of corruption rampancy by sex

Corruption Offences	Sex	Most Rampant	Somewhat Rampant	Not at all Rampant	Don't Know	Total
Bribery	Male	17.77	64.75	9.91	7.57	100
	Female	19.3	61.35	8.14	11.21	100
Embezzlement	Male	18.31	61.63	9.26	10.8	100
	Female	16.71	58.17	7.82	17.3	100
Abuse of Function	Male	22.41	54.61	11.67	11.31	100
	Female	21.56	52.78	10.35	15.31	100
Failure to declare Conflict of Interest	Male	9.26	44.8	18.77	27.17	100
	Female	8.79	42.48	13.32	35.42	100
Trading in Influence	Male	12.99	48.82	13.14	25.05	100
	Female	14.39	45.82	8.95	30.84	100
Money Laundering	Male	7.75	41.89	18.95	31.41	100
	Female	8.79	36.98	11.86	42.37	100
False Claim by Public Servant	Male	10.62	44.58	18.13	26.67	100
	Female	10.35	42.48	13.32	33.85	100
Abuse of privileged information	Male	7.79	41.46	19.53	31.23	100
	Female	8.03	38.49	13.85	39.62	100
Concealment of corruption proceeds	Male	7.93	40.67	15.47	35.93	100
	Female	6.42	41.29	10.4	41.89	100
Offences related to witnesses	Male	4.74	34.42	20.5	40.34	100
	Female	3.67	35.2	13.8	47.33	100
Participation in an offence	Male	7	46.63	16.73	29.65	100
	Female	7.22	47.6	11	34.18	100
Failure to protect public property and revenue	Male	18.09	47.6	14.72	19.6	100
	Female	16.98	47.65	10.84	24.53	100
Possession of Unexplained wealth	Male	8.04	40.24	15.58	36.15	100
	Female	6.47	39.73	12.72	41.08	100
False declaration with a view to conceal	Male	6.07	38.3	16.12	39.52	100
	Female	5.18	36.98	12.83	45.01	100

Note: N=4641(the responses of a filtered question that clearly understands corruption offences)

Table 3. Two Sample T-tests for the Perception of Rampancy of Corruption Offences

Corruption Offences	Mean	Diff.	std. err.	N	Std. dev.	t value	p-value
Bribery	2.911	0.040	0.012	4641	0.793	1.640	0.1012
Embezzlement	2.822	0.132	0.013	4641	0.876	4.907	0.0000*
Abuse of Function	2.851	0.075	0.013	4641	0.909	2.725	0.0065*
Failure to declare CoI	2.315	0.115	0.015	4641	1.003	3.791	0.0002*
Trading in Influence	2.474	0.060	0.015	4641	1.033	1.905	0.0568
Money Laundering	2.205	0.138	0.015	4641	1.021	4.456	0.0000*
False Claim by Public Servant	2.352	0.098	0.015	4641	1.015	3.204	0.0014*
Abuse of privileged information	2.215	0.109	0.015	4641	1.009	3.563	0.0004*
Concealment of corruption proceeds	2.173	0.084	0.015	4641	1.028	2.710	0.0068*
Offences related to witnesses	2.002	0.084	0.014	4641	0.975	0.975	0.0044*
Participation in an offence	2.297	0.031	0.015	4641	0.990	1.038	0.2993
Failure to protect public property and revenue	2.613	0.071	0.015	4641	1.011	2.321	0.0204*
Possession of Unexplained wealth	2.167	0.086	0.015	4641	1.025	2.794	0.0052*
False declaration with a view to conceal	2.075	0.086	0.015	4641	1.009	2.840	0.0045*

*Note: "N" represents the responses of a filtered question that clearly understands corruption offences. *Significant at 0.05 level*

The analysis reveals significant gender differences in the perception of most corruption offences, as indicated by the statistically significant t-values and p-values less than 0.05 for most offences. Notably, perceptions of embezzlement, abuse of function, failure to declare conflicts of interest, money laundering, false claims by public servants, abuse of privileged information, concealment of corruption proceeds, offences related to witnesses, failure to protect public property, possession of unexplained wealth, and false declaration to conceal all show significant differences between genders. The p-values for these offences are all less than 0.05, with many being less than 0.01, indicating strong statistical significance.

The only offences where the gender difference is not statistically significant are bribery (p = 0.1012), trading in influence (p= 0568), and participation in an offence (p = 0.2993). The differences in mean perceptions between genders are insufficient for these offences to be considered statistically significant at the conventional levels.

5. DISCUSSION

The study aimed to assess the difference in perception of corruption between men and women. The findings from this study reveal significant gender differences in the perception of seriousness, trends, the ACC's performance, and rampancy of corruption offences. These findings align with previous research indicating that gender plays a significant role in shaping perceptions of corruption and institutional performance. For instance, studies have shown that females perceive corruption as more detrimental and pervasive than males [7]. This divergence can be attributed to varying societal roles, experiences, and expectations influencing how corruption is perceived and evaluated.

5.1 Trend of Corruption

The findings show that the perception scores for the trend between males and females do not differ significantly. This means no strong evidence suggests that the two groups perceive the corruption trend differently. The minimal difference in means, coupled with a high p-value and low t-value, indicates that any observed difference is likely due to random variation rather than an actual difference in perceptions between the two groups.

Studies have shown that while men and women may experience and interact with corruption differently, their perceptions of corruption trends do not always differ significantly. For instance, a study examining gender differences in the perception of corruption indicated that although men and women might perceive the forms and motivations behind corruption differently, such as women being more likely to view corruption as driven by need and men as driven by greed, the overall perception of the prevalence and trend of corruption remains largely similar between the genders [22].

5.2 Seriousness of Corruption

Women perceive corruption as less severe than men, and this could be interpreted through the lens of Social Role Theory. Women's traditional social roles, which emphasize caregiving and maintaining social harmony, might influence them to view corruption differently. Women's social roles often focus on family and community [26]. As a result, they might prioritize issues that directly impact their immediate social environment, such as health, education, and community welfare, over systemic issues like corruption, which might be perceived as more abstract or distant.

Research by Eagly and Crowley [26] suggested that women tend to be more sensitive to social and ethical issues due to their roles in caregiving and community-building. This sensitivity can translate into a heightened awareness of societal problems, including corruption, and a more critical appraisal of its prevalence and impact Further, findings by Swamy et al. [10] found that women are less involved in corrupt activities, possibly because of their communal roles that emphasize ethical behavior and social responsibility. This lower involvement might translate into a perception that corruption is not as immediate or serious an issue.

5.3 ACC's Performance

The findings also reveal a significant gender disparity in the perception of the ACC performance. According to the findings, the mean perception score for the ACC's performance among respondents is 2.029. Importantly, there is a notable difference in means between male and female perceptions, with males perceiving the ACC's performance higher by -0.160 units on average compared to females. Gender differences in perception of institutional performance have been documented in various contexts. For instance, Gurieval et al. [29] found that perceptions of government agencies' effectiveness can vary significantly based on gender, with men often rating institutional performance more positively than women. This disparity can stem from diverse factors such as differing expectations, corruption experiences, and trust levels in public institutions [30]. Moreover, studies exploring gender biases in the perception of anti-corruption efforts suggest that societal norms and cultural expectations may influence how men and women evaluate institutional effectiveness.

5.4 Rampancy of Corruption Offences

The findings also highlight profound gender disparities in the perception of corruption offences, with statistically significant differences observed across various categories. The results indicate that perceptions of embezzlement, abuse of function, failure to declare conflicts of interest, money laundering, false claims by public servants, abuse of privileged information, concealment of corruption proceeds, offences related to witnesses, failure to protect public property, possession of unexplained wealth, and false declaration to conceal all exhibit significant gender differences. These findings resonate with existing literature on gender and corruption perceptions [31-33]. Research by Bauhr and Charron [7] suggests that societal norms and gender roles significantly influence how corruption is perceived and tolerated within communities. Women often perceive corruption as more harmful and pervasive than men, which may explain the significant differences in this study across multiple corruption offences [26].

However, it is noteworthy that perceptions of bribery and participation in an offence did not demonstrate statistically significant gender differences in this study. This finding contrasts with broader patterns observed in corruption perception studies, where gender differences often manifest across various types of corrupt behaviour. For instance, previous research has shown that women may be more critical of bribery due to its direct impact on fairness and public trust [34].

The lack of significant gender disparity in perceptions of bribery and participation in an offence could be influenced by contextual factors such as cultural norms, personal experiences, and societal expectations regarding these types of corruption.

5.5 Limitations of the Study

The study primarily examines how gender influences perceptions of corruption in a particular context, which may constrain its applicability to diverse regions or cultural settings where societal norms and experiences of corruption vary widely. Additionally, the study does not consider individuals' direct experiences with corruption or their socio-economic backgrounds, which can significantly impact perceptions. This oversight may neglect crucial insights into how personal encounters with

corruption shape attitudes and beliefs. Future research should explore gender differences in experiences of corruption to provide a more comprehensive understanding. Moreover, this study is the first in the context of corruption perception and gender in Bhutan.

6. CONCLUSION

The study presents a thorough examination of gender differences in perceptions of corruption within the context of Bhutan, yielding several key findings. Notably, the analysis reveals significant differences between men and women regarding the severity of corruption, the effectiveness of the Anti-Corruption Commission (ACC), and the frequency of various corruption offenses. Women, influenced by their heightened sensitivity to social and ethical issues shaped by societal norms, often perceive corruption as less severe compared to men. Men, on the other hand, tend to view corruption as a more critical issue, indicating a broader awareness of its tendencies.

Furthermore, the study highlights significant gender disparities in the perception of the ACC's performance, with men and women displaying distinct views on its effectiveness. These differences underscore the necessity for gender-sensitive policies and interventions to ensure inclusive and effective anti-corruption efforts. While the perceptions of certain corruption offenses, such as bribery and participation in offenses, did not show statistically significant gender differences, other offenses like embezzlement, abuse of function, and money laundering did exhibit notable disparities.

The findings underscore the complex ways in which gender influences perceptions of corruption and institutional effectiveness. By addressing these gender-specific perceptions, policymakers and researchers can develop targeted strategies that enhance the inclusivity and efficacy of anti-corruption initiatives in Bhutan.

ETHICAL APPROVAL

The research design went through strict ethical considerations to protect identity and privacy. Its data was anonymized and would be stored in a secure location and manner to avoid unauthorized access. All participants gave consent and were assured about the confidentiality and voluntariness of participation.

The proposed study gained ethical approval from the institutional review board and entirely complies with the ethical guidelines for research involving human subjects.

DISCLAIMER (ARTIFICIAL INTELLIGENCE)

Author(s) hereby declare that NO generative AI technologies such as Large Language Models (ChatGPT, COPILOT, etc) and text-to-image generators have been used during writing or editing of manuscripts.

ACKNOWLEDGEMENT

COMPETING INTERESTS

Authors have declared that no competing interests exist.

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ANNEXURE

Annexure 1. Hypotheses and the Results

Variables	General Hypotheses	Specific Hypotheses	Results
Seriousness of Corruption	**H0:** There is no significant difference in the perception of corruption between men and women	**H0**: There is no significant difference in the perception of the seriousness of corruption between males and females. **H1**: There is a significant difference in the perception of the seriousness of corruption between males and females.	p-value = 0.0000 (Reject H0, accept H1)
Trend of Corruption		**H0**: There is no significant difference in the perception of the trend of corruption between males and females. **H1**: There is a significant difference in the perception of the trend of corruption between males and females.	p-value = 0.7990 (Fail to reject H0)
	H1: There is a significant difference in the perception of corruption between men and women		
ACC's Performance		**H0**: There is no significant difference in males' and females' perceptions of the ACC's performance in fighting corruption **H1**: There is a significant difference in males' and females' perceptions of the ACC's performance in fighting corruption.	p-value = 0.0000 (Reject H0, accept H1)
Bribery	**H0:** There is no difference in the perception of corruption offences between males and females.	**H0**: There is no significant difference in the perception of bribery between males and females. **H1**: There is a significant difference in the perception of bribery between males and females.	p-value = 0.1012 (Fail to reject H0)
Embezzlement		**H0:** There is no significant difference in the perception of embezzlement between males and females. **H1**: There is a significant difference in the perception of embezzlement between males and females.	p-value = 0.0000 (Reject H0, accept H1)
	H1: There is a difference in the perception of corruption offences between males and females.		
Abuse of Function		**H0**: There is no significant difference in the perception of abuse of function between males and females. **H1**: There is a significant difference in the perception of abuse of function between males and females.	p-value = 0.0065 (Reject H0, accept H1)
Failure to declare CoI		**H0**: There is no significant difference in the perception of failure to declare CoI between males and females. **H1**: There is a significant difference in the perception of failure to declare CoI between males and females.	p-value = 0.0002 (Reject H0, accept H1)
Trading in Influence		**H0**: There is no significant difference in the perception of trading in influence between males and females. **H1**: There is a significant difference in the perception of trading in influence between males and females.	p-value = 0.0568 (Fail to reject H0)
Money		**H0**: There is no significant difference in the	p-value = 0.0000

Variables	General Hypotheses	Specific Hypotheses	Results
Laundering		perception of money laundering between males and females. **H1**: There is a significant difference in the perception of money laundering between males and females.	(Reject H0, accept H1)
False Claim by Public Servant		**H0**: There is no significant difference in the perception of false claims by public servants between males and females. **H1**: There is a significant difference in the perception of false claims by public servants between males and females.	p-value = 0.0014 (Reject H0, accept H1)
Abuse of privileged information		**H0**: There is no significant difference in the perception of abuse of privileged information between males and females. **H1**: There is a significant difference in the perception of abuse of privileged information between males and females.	p-value = 0.0004 (Reject H0, accept H1)
Concealment of corruption proceeds		**H0**: There is no significant difference in the perception of concealment of corruption proceeds between males and females. **H1**: There is a significant difference in the perception of concealment of corruption proceeds between males and females.	p-value = 0.0068 (Reject H0, accept H1)
Offences related to witnesses		**H0**: There is no significant difference in the perception of offences related to witnesses between males and females. **H1**: There is a significant difference in the perception of offences related to witnesses between males and females.	p-value = 0.0044 (Reject H0, accept H1)
Participation in an offence		**H0**: There is no significant difference in the perception of participation in an offence between males and females. **H1**: There is a significant difference in the perception of participation in an offence between males and females.	p-value = 0.2993 (Fail to reject H0)
Failure to protect public property and revenue		**H0**: There is no significant difference between males and females in the perception of failure to protect public property and revenue. **H1**: There is a significant difference between males and females' perception of failure to protect public property and revenue.	p-value = 0.0204 (Reject H0, accept H1)
Possession of Unexplained wealth		**H0**: There is no significant difference between males and females in the perception of possession of unexplained wealth. **H1**: There is a significant difference in the perception of possession of unexplained wealth between males and females.	p-value = 0.0052 (Reject H0, accept H1)
False declaration with a view to conceal		**H0**: There is no significant difference in the perception of false declaration with a view to conceal between males and females. **H1**: There is a significant difference in the perception of false declaration with a view to conceal between males and females.	p-value = 0.0045 (Reject H0, accept H1)

Note: $p < 0.05$= Reject Null Hypothesis
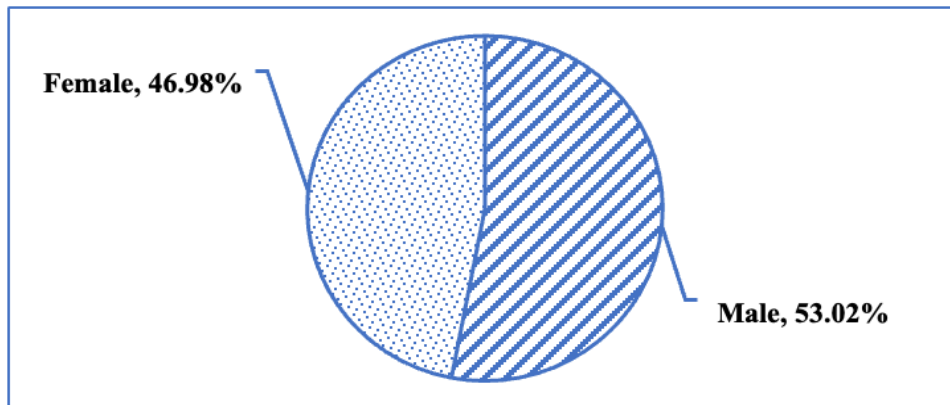
Annexure 2. Distribution of Respondents by Sex

Annexure 3. The Age Group of the Respondents by Sex

Age Group	Male (%)	Female (%)
19 & below	2.32	3.76
20-29	18.82	24.53
30-39	36.14	38.59
40-49	23.27	20.86
50-59	14.01	8.69
60-69	4.08	2.66
70 & above	1.35	0.9
Total	**100**	**100**

Annexure 4. Education Group of the Respondents by Sex

Education Group	Male (%)	Female (%)
Primary	8.8	7.24
Lower Secondary	5.13	4.66
Middle Secondary	10.77	12.63
Higher Secondary	13.79	18.48
Diploma/Certificate	13.1	10.34
Bachelors	25.39	18.65
Masters/PhD	8.85	3.61
Monastic Education	2.45	0.02
No Education/Others	11.21	22.11
Non-Formal Education	0.51	2.27
Total	**100**	**100**

Peer-review history:
The peer review history for this paper can be accessed here:
https://www.sdiarticle5.com/review-history/119358