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Master's Thesis of Public Administration

The Relationship Between Perception of Corruption and the Code of Ethics:

Case of the Kyrgyz Republic

부패에 대한 인식과 윤리강령의 관계

키르기즈 공화국의 사례를 중심으로

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Abstract

The Relationship Between Perception of Corruption and the Code of Ethics:

Case of the Kyrgyz Republic

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As well as in other less developed countries corruption in Kyrgyzstan is widespread with a negative influence on almost all vital areas. To curb this complex phenomenon authorities using different anti-corruption tools; the code of ethics remaining as the most conventional.

The effectiveness of codes has been widely discussed in the literature and the majority of them were solely based on promulgation without consideration of code content quality and its implementation. Therefore, using a survey of 423 civil servants in Kyrgyzstan, this empirical research demonstrated that the variation of corruption perception is explained by the code content quality. Moreover, it has been found that the relationship between code content quality and corruption perception does not exist without ethics committees' mediation.

Keywords: The code of ethics, integrity, mediation, perception of corruption.

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Chapter 1. Introduction

"Because of the complexity of the phenomenon, the fight against corruption must pursued on many fronts"

(Tanzi, 1998, p.30)

1.1 Study background

The formal ethical codes have been termed differently, and they have a broad range of purposes, from defining the minimum standards to detailed regulations. Mainly, the code of ethics pursuing three main objectives, the first stimulating a high standard of conduct to civil servants, second increasing public trust in public institutions, and third facilitate virtue decision making (Lewis & Gilman, 2012). All this objective is referring to establish internal integrity values to deter the employees from wrongdoings while carrying out their duty. In developing countries and as well as in Kyrgyzstan the prominent of such wrongdoings is being considered corruption.

According to the latest's 2019 public opinion poll of residents of Kyrgyzstan by the Center for Insights in Survey Research of International Republication Institute, resident concern about corruption was in second place with 54% saying that it is the main problem (IRI, 2018). This year, with the novel coronavirus pandemic, corruption became a third in the list as the most crucial problem facing the country with 49% coming after unemployment and coronavirus (IRI, 2020).

The corruption in Kyrgyzstan remaining as a major problem with various negative effects (France, 2019). The main reasons of corruption scholars tend to found on regulatory quality, government structure, voting system, low decentralization, culture and values, geography, and history. Meanwhile, the negative consequences of corruption are mainly seen as inequality of income, lowering the performance, productivity in GDP per capita and GDP growth, budget distortion, deterioration of FDI and investment

climate within the country (Mauro, 1995; Tanzi, 1998; Rauch & Evans, 2000; Lambsdorff, 2005; Karymshakov & Abdykaparov, 2008; Cokgezen, 2003).

The definition of corruption varies among the literature and International Organizations. For example, (Ko & Samajdar, 2010) have accentuated this variety of definitions by listing seventeen of them and categorizing them into three approaches. The existence of broad definitions indicates the complexness and variation of this phenomenon. However, the prominent one is defined by well-known Transparency International that this negative multifaceted phenomenon as "an abuse of entrusted power for private gain" (TI, n.d.).

As one type of this complex phenomenon is termed as administrative corruption or in other words is known as a "*petty*" with its set of problems. Public institutions face this problem during a period of their institutional life. This type of corruption characteristically prevails among the unit of analysis of this study, defined as a personal corruption and it refers to "malfeasance driven by an individual's calculation of personal gain or benefit in ways that offend the rules and regulations binding his or her official work" (Gregory, 1999, p.64).

To tackle this problem civil service usually possesses different anti-corruption tools to establish the anti-corruption framework i.e. the "integrity systems" designed to prevent corruption before it occurs (Gilman & Stout, 2005). The OECD terms it an "ethics infrastructure" consisting of mechanisms, systems, and institutions against corruption and promotes integrity (Beth & Bertók, 2005). Among these various mechanisms, the core management tool that creates integrity values and translates into practice is known as a Code of Ethics, Code of Conduct, or Code of Behavior. All of them, despite the term, provides a series of principles of behavior to civil servants. This instrument is the fundamental condition with a vital role in building integrity and preventing unethical behavior in the civil service. Especially under the civil society's demand for accountability and performance in the democratic state.

Nowadays, ethics-oriented policies in civil service to monitor the behavior and enforce it become more important in most countries (Demmke, 2019). The importance of ethics emerged afterward as a need to fulfill the New Public Management (NPM) model under democratic values (Ireni-Saban,

2016). In the process of transition from traditional bureaucratic mode to NPM the ethical dimensions have been lost among concentration on efficiency and productivity Therefore, (Gregory, 1999) mentioned that "a trade-off always needs to be struck between procedural constraint and performance management. If an imbalance is created in favor of the latter, then standards of probity may be increasingly at risk" (p.67).

The maintenance of ethical probity is essential in public service because public officials as an authority holder are playing a vital role in public decision-making, as a result, influences the citizen's life (Snellman, 2015; Gregory, 1999). In the constraint-driven bureaucracy, they always have a never-ending tension between choices in a routine and have "relentless pressures" (Lewis & Gilman, 2012). Therefore, in civil service along with accountability and performance, the ethical guidelines must be met to enhance the perception of corruption as a barrier for forthcoming unethical behavior under the routine of choices. Hence, the code of ethics as a prime ethics management tool must act as an impediment because "corruption can only exist if people are willing to engage in it" (Friesenbichler et al., 2017)

The utilization of codes is widely discussed among scholars as a predictor of ethics (Ashkanasy at al., 2000; Beeri et al., 2013; Raile, 2013; Meyer-Sahling & Sass Mikkelsen, 2017; Erwin, 2011; Kaptein, 2011); however, the existence of formal codes in public organizations does not guarantee the good ethical behavior in public service. "The Code of Ethics for State and Municipal Servants of the Kyrgyz Republic" (Decree, 2016) unfortunately went into a bad scenario where the code of ethics is often stored in a drawer. In other words, the ethics-oriented management area requires immediate intervention for further decisions. The priority is the regulation of civil servants' professional ethics, including the normative one. However, the determination of the moral and ethical principles of civil servants, and the legislative consolidation of the mechanism for their implementation and compliance are playing an important role against unethical behavior, especially against corruption. Consequently, this study aimed to examine the relationship between the perception of corruption and the code of ethics quality in civil service. In this relationship does the code's content quality is being a significant determinant in shaping the

perception of corruption in civil service? Except for the content quality, this study also explores other vital factors like code surrounding activities and utilization by responsible bodies as well as personal and organizational characteristics. Along with the measurement of whether the quality of this code has an impact on the perception of corruption, this study examines the importance of the ethical committees, i.e., coordinating body as an important mediator in this relationship. In this study, all of them are gauged by the civil servant's point of view as they are the main players in this relationship.

1.2 Statement of problem and significance of the research

According to literature, formal codes are remaining as the most obvious and applied ways in public organizations to attempt to maintain intolerance against corrupted behavior (Valentine & Barnett, 2003; Saarniit, 2006; Gilman, 2005; Palidauskaite, 2006; Meyer-Sahling & Sass Mikkelsen, 2017; Blake et al., 1998; Menzel, 2007). Unfortunately, the Kyrgyz ethics code of the civil servants of the Kyrgyz Republic is often stored in a drawer, and its effectiveness might depend on its content quality. Therefore, the effectiveness of codes is determined not only by the promulgation but also by other factors. For example, the low perception of corruption among civil servants might be explained by its level of implementation by public organizations. Furthermore, the process of transition of values from the content to the employees depends on the ethics coordinating body (OECD, 2000). Thus, in this relationship ethics committee is another important mediating factor that is going to be examined.

First and foremost the code content quality is principal. Many studies have discussed the importance of quality (Kaptein, 2011; Kaptein & Schwartz, 2007; Erwin, 2011; Gilman, 2005; Palidauskaite, 2006). According to them, the problem of the ineffectiveness of codes remains simply in their content quality where the words are simply words on the paper. For example, in the ethical code's analysis of OECD member countries, the emphasis was on socialization mechanisms when employees could adapt and learn the moral norms, standards,

and values from words. But, how to know does the code effective? This problem could be resolved as (Gilman, 2005) mentioned by regular assessment of the ethical codes. This is a critical component of its success, where the evaluation strategies usually rely on indicators based on subjective opinion.

Most developed countries regularly evaluate their codes, the importance of it highlighted by OECD members that an "assessment is the answer to verify the effectiveness of policies and foster public trust," and "coordination of integrity measures is a precondition for success" (OECD, 2005, p.10; OECD, 2000, p.17). But unfortunately, the Kyrgyz civil service hasn't practiced this yet. According to the regulations, the State Personnel Service of the Kyrgyz Republic as a single responsible body has only a right to monitor the activity of the ethical committees, but there is no comprehensive evaluation, analytical data of outcomes and outputs, or benchmarking of the code is existing. Hence, the formal code content is measured as a primary key factor of the code's quality.

The administrative corruption, as prevailing in civil service is another problem in this study. Like a code, the perception of corruption is having not been measured by the Kyrgyz government and usually, this kind of indices is conducted by International Organizations. These international methods have more relied on a subjective opinion of specific experts or business people. However, creating the indices with the assumption that this subjective opinion can reflect the actual condition is now becoming skeptical, because of the exception of the measurement at the micro-level (Ko & Samajdar, 2010). Besides, international indices such as the well-known and most cited Corruption Perceptions Index has been contested by scholars because it is more considered as a benchmark. One of their disadvantages is that hard to track progress in critical areas (OECD, 2005).

That's why, the absence of the particular index that measures perception of corruption in public organizations, and as corruption itself, a hidden phenomenon which is hard to measure might not be precisely gauged. Individuals usually tend to hide, therefore the assessment of the perception of corruption this study focuses on the opposite of the corruption known as "integrity". Derived from Latin word *integritas* comprises inside a lot of

meanings such as wholeness, purity, unimpeachable, or incorruptible. It can be defined as an "implementation of good practices to ensure that one remains whole, in one piece, or unblemished" (Kaptein & Wempe, 2002, p.35)

Of course, and very naive to think that an excellent formal code can guarantee civil service's high integrity. The implementation of codes is another problem that is studied here. For example, in their empirical work, (Lee & Guven, 2013) proposed the assumption that individuals' future corruption behavior may change according to the implication of a stronger government punishment role. Civil servants as an individuum who tend to behave a game theory might experience corrupted behavior with rational calculus and would likely repeat it if known that it is unprosecuted. Hence, this study proposed multiple explanatory factors to test the effectiveness of the code towards public integrity. Along with the measurement of the code's content quality and the level of the perception of corruption this study examines the importance of the ethical committee as a mediator in this relationship. The existence of the coordinating body factor as a mediator between this relationship makes this study more significant by highlighting its importance in civil service.

The coordinating bodies' importance has not been discussed a lot among literature, and there was no empirical assessment of it in previous studies, and as well as a mediator variable. This is the gap that existed in the relationship between the code of ethics and perception of corruption. This intervening variable explains the relationship between the two because the code of ethics quality cannot directly affect the perception of corruption. And its effectiveness depends on this mediating factor.

1.3 Theoretical framework and scope of the research

The theory of applied ethics foremost explains the process of transition of ethical values to a civil servant in the relationship between the code of ethics and perception of corruption. In this theory organizations intentionally adopts formal codes to help members recognize the difference between right and wrong in the decision-making process. But before explaining this theory it is right to contrast for better understanding with the other two types of philosophical approaches that have been distinguished by scholars.

At first, metaethics – deals with whether morality exists and deals with the nature of right (Dittmer, n.d.). As a word meta considers ethics beyond, refers to the whole area, which engulfs general moral issues, which tries to answer fundamental ethical questions and "investigates where our ethical principles come from, and what they mean" (Fieser, n.d.).

The second, normative ethics – refers to the principles from which is right and wrong actions are arriving in a practical manner. It deals with the principles which help to determine whether something is good or right. As (Copp, 2007) mentioned meta-ethics are "issues about ethics" where normative ethics are "issues in ethics".

The applied ethics contrary to the metaethics and normative ethics – is a more specialized narrow approach in a particular situation which "focuses on concrete moral issues, including such matters as abortion, capital punishment, civil disobedience, drug use, family responsibilities, and professional ethics" (Copp, 2007, p.5). From this approach, known to us the medical ethics, business ethics, environmental ethics, or professional ethics are having been derived.

There are different systems or ways that exist to think about ethics. The most common philosophical ethical theories that can explain individual behavior are following three theories which belong to the family of normative ethics; the first one "virtue ethics" which focuses on values such as personal attitudes, motives, and character, "deontology" which focuses on rules and norms with emphasis to compliance, and "consequentialism" or "utilitarianism" focuses on goals, output, and consequences (Lewis & Gilman, 2012; Kaptein & Wempe, 2002). These normative theories usually part of the applied ethics

by creating professional ethics and focuses on rules and regulations with the standards of what is wrong and what is right (Snellman, 2015). Hence, applied ethics is based on normative theories in which ideas are fragmented to ethical codes with the framework of principles related to a particular cohort of professionals.

The civil servants as professionals who hold the public authority often make decisions that can be morally wrong or right. Hence, the decision-making process depends on their perception. The viewpoints may vary among servants, does the little gift that has been taken or lunch that has been eaten is a corruption? Or by using your position helping your close friends' kid to apply school is morally wrong? Or an example of Rose-Ackerman when "one does not condemn a Jew for bribing his way out of a concentration camp" (Johnston, 2001, p.18). The fragmented applied ethics should have a top-down approach by determining and dictating the principles of rightness and wrongness (Dittmer, n.d.).

The civil servant's perception of corruption highly depends on the quality of applied ethics. Hence, the problem of civil servants' unawareness that his actions are wrong firstly because of the lack of clear information i.e. "one of those factors can be lack of awareness of an action to be corrupt" (Juraev, 2018, p.4). Despite that, to make the codes practicable an empirical element in the forms of laws, authorities, requirements, or sometimes technologies need as the right tool to ensure the impact (Gilman, 2005).

Scope of the research:

According to current National Law, public service (in general) it is a professional service activity of citizens of the Kyrgyz Republic in state bodies, where the public

Civil service (officials in agencies, ministries etc.)

Diplomatic service (officials in foreign affairs)

Military service (army)

Law enforcement service (police)

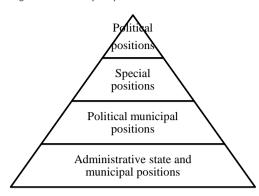
Figure 1 Public service in the Kyrgyz Republic.

service includes *civil service*, *military service*, *law enforcement service*, *and diplomatic service* (Figure 1). However, each of them has its own regulatory law.

Thus, public officials in Kyrgyzstan have a broader meaning like in most countries, but precisely this research covers only state and municipal civil servants. According to national law, state and municipal civil servants – it is a citizen of the Kyrgyz Republic, holding an <u>administrative position</u> in the state body, carrying out on an ongoing basis professional remuneration for the exercise of the powers granted by the post from the funds of the republican budget and responsible for their implementation. To make it more straightforward, the research scope is the only civil servants held and listed in the administrative positions (roster) or general white-collar officials in the "merit system".

Public official positions are hierarchically enumerated in the "Roster of state and municipal positions of the Kyrgyz Republic" (Figure 2) which are divided as:

Figure 2 Hierarchy of positions.



Political positions: President,
Prime-Minister, Ministers,
Deputies of Parliament, etc.

Special positions: Court judges,
Security Council Secretary,
Attorney General,
Ombudsman, etc.

Political municipal positions: Chairman and deputies of the local government, mayors of the cities, etc.

Administrative state and municipal positions: Minister deputies, head of departments and divisions, all civil servants including in local government who are in the merit system.

Administrative civil servants are protected, guided, and regulated by the special "Law about the state civil service and municipal service" while, other public officials are regulated by the general Labour Code of the Kyrgyz Republic or its special law. In other words, the scope of this research will cover only administrative civil servants to whom this law applies. Hence, the "Code of ethics of the state civil servants and municipal servants" applies only to administrative civil servants and is valid only for them. Strictly speaking, the examined code of ethics does not affect teachers, police officers, customs officers, judicial workers, firefighters, civil servants on "patronage positions" like in office of President, Prime Minister or Parliament, etc.

Chapter 2. Historical and cultural background

"Corruption can be prosecuted after the fact, but first and foremost, it requires prevention." (UNODC, n.d.)

2.1 Corruption in the Kyrgyz Republic

Corruption as a complex phenomenon always existed in the world continuum, but comparatively to the past, the attention increased remarkably, especially after the 1990s (Tanzi, 1998). The need increased mainly from the collapse of the Soviet Union, when due to the "parade of sovereignties," 16 newly independent states have emerged. The processes of democratization and globalization began with some eastern European countries (Saarniit, 2006; Palidauskaite, 2006). Incrementally, the topic of corruption became more popular by the increase of democracy, free media, and consolidation of international organizations with the movements of liberalization and privatization.

On the latest 2019 world map of the well-known Corruption Perception Index survey by Transparency International, Kyrgyzstan remains among countries with extreme corruption level; in the rating 126th among 198 countries with a score of 30 out of 100 (TI, 2020). The score improvement goes very slow, which indicates a low anti-corruption policy. In 2012 the score was 24, which shows an increase of 0.75 points every year.

In conjunction with administrative corruption the "grand" corruption rampant and swallowed top policymakers. Rampant especially in that institution which was supposed to fight against it (Figure 3). Kyrgyzstan every year absorbs millions of dollars as foreign aid, but even this financial aid is becoming a feeder for elites. The recent paper by (Andersen et al., 2020) studied aid disbursement by the World Bank to client countries. The money for finance development projects or budget support has been magically associated with wealth accumulation in offshore accounts in havens. The estimations show that

aid corresponding to 1% of GDP increases deposits in havens by around 3.4%, where this corresponds to about 0.075% of GDP. According to the control of corruption by the Worldwide Governance Index measurement, Kyrgyzstan rank in 2018 is 16 out of 100 which is very low (Kaufmann & Kraay, n.d.). Therefore, with the low control over corruption, the estimated results of leakage in offshore deposits increased from 3.4% to 4.5%.

According to the 2017 Executive Opinion Survey, the major component of the World Economic Forum's Global Competitiveness Index, the most troublesome factor for doing business in Kyrgyzstan was corruption with a 22,4 percentage (Schwab & Sala-i-Martín, 2017). In the latest 2019th edition of the Global Competitiveness Index, our country ranked 96th among 141 countries with 29 score in the incidence of corruption (Schwab, 2019).

In 2014, on the initiative of the Bishkek Center for Security and Cooperation in Europe (OSCE) in coordination with the Office of the President of the Kyrgyz Republic a sociological study of corruption was conducted. The study allowed deeply and diversely to analyze the state of the administrative corruption market and citizens' behavior in it (sample is 2000 individuals). When examining the contacts of Kyrgyz citizens with state representatives in various areas of public services has been revealed that the courts, police, road police, hiring, and promotion are most likely corrupted areas (OSCE, 2014).

About half of the country's citizens have been in a corrupted situation when interacting with a state representative. The chance to be in a corrupted situation (the risk of corruption) almost a third. About 72% of respondents who find themselves in a corrupted situation would give a bribe. The behavior of that 72% who decide to pay a bribe in a corrupted situation is determined by the initiative in the corruption transaction. It was found that in almost half of the cases the need for a bribe was priori clear before the beginning of interaction with those who decided to give a bribe. A bribe is given in the calculation to obtain from the official loyal behavior and the desired result. Almost 40% of bribes are given in Kyrgyzstan for expediting the problem's resolution and another 20% to achieve what they should have done on duty (OSCE, 2014).

The national "Population Confidence Index" conducted by the National Statistical Committee of the Kyrgyz Republic indicates which are the more

corrupted state bodies (NSC, 2020). According to the results of the second half of 2019, the index of the corruption level from the respondent's point of view shows the following results: On Figure 3 indicated the ten lowest and five highest government bodies in terms of public confidence in the corruption index (note: index value changes from "+100" to "-100", the sample is 3600 people).

Local governments 46.1 Ministry of Emergency Situations 35.8 State Agency of Antimonopoly Regulation 31.1 State Agency of Youth, Physical Culture and Sports 30.8 Ministry of Finance 66 Ministry of Economy 5.5 State Tax Service 5.1 State Property Management Fund 3.3 State Service for Combating Economic Crimes State Agency of Architecture, Construction and... 2.1 City Halls of Bishkek and Osh 0.9 State Penitentiary Service -92 Ministry of Health -11.3points State Customs Service -18.3 -30.0 -20.0 -10.0 10.0 20.0 30.0 40.0 50.0 60.0

Figure 3 Population confidence index

SOURCE: NATIONAL STATISTICAL COMMITTEE

Another interesting negative impact of corruption is studied by (The World Bank, 2016). In their recent report, the Kyrgyz households' perceptions and experiences with corruption were examined. In this study confirmation found to the hypothesis that the poor citizens are more at risk of corruption than a richer class of society. Poor households have the highest pay rate comparingly to other income groups and faced higher amounts of informal payments. Thus, petty corruption victimizes the low-income strata which directly causes poverty.

As various studies and surveys in the field of corruption revealed, corruption is widespread in Kyrgyzstan with a negative influence on almost all vital areas of the state (The World Bank, 2016; France, 2019). Studying the causes and impacts of corruption in Kyrgyzstan (Karymshakov & Abdykaparov, 2008) in their empirical study distinguished three main consequences of corruption. The major one is a financial impact which is referred to as the tax administration. It leads to an increase in the unofficial economy. The second

impact refers to the human capital, where petty corruption practices in education system and the healthcare system. And the last one, impact on the state economy, where it causes misuse of aid flow and an increase of external debt. In general, have been revealed that the bureaucratic inefficiency (corruption) is statistically associated with the GDP per capita, the investment rate, the GDP per capita growth rate, wage level, penalty system, examples by the leadership, performance-based pay or promotion in civil service, etc. (Mauro, 1995; Tanzi, 1998; Lambsdorff, 2005; Kwon, 2014). Hence, it is a serious factor hindering the country's development, causing enormous damage to the achievement of a set of medium-term and long-term goals.

2.2 Cultural background of corruption

Since the last amendment of the Constitution, Kyrgyzstan has succeeded more in democracy building, but failed to eradicate corruption comparatively to other Central Asian countries, and still extremely corrupted in the eyes of International Organizations. Recently (Bulan Institute, 2018, p.8) stated in their report that, "the only Kyrgyz Republic is an exception having held presidential elections and practiced democratic transitions of power. Even here, the country has failed to build a truly parliamentary republic and eradicate corruption".

Since the acquisition of independence, Kyrgyzstan has experienced two revolutions. The source of the people's discontent was the regimes of the first and second presidents; there were blatant corruption and nepotism. People's patience was simply exhausted. After the second revolution in 2010, the people who survived two presidential reigns chose the course for the development of the parliamentary system by fearing power concentration in one hand. However, Kyrgyzstan cannot be called completely parliamentary. It is a more mixed government system, and neighboring Central Asian countries do not support Kyrgyzstan's choice of a course for parliamentary democracy because of unlimited presidential power reigns in neighboring countries. The Central Asian countries are well known for rampant corruption, long-lasting family rule, high poverty rate, and tribalism (Bulan Institute, 2018).

It is not a secret that corruption directly and negatively effects on sustainable development of a country, or in other words, pours the sand into the gears of institutions. The causes of corruption may vary among which must be investigated and analyzed in the Kyrgyz context. (Cokgezen, 2003) identified four major causes of corruption in Kyrgyzstan the first one economic factor. It refers to a low standard of living of the people and very low salaries of civil servants in the connection that no one is sure of the future; bribery is the main source of income among government officials. The second *political factor*, which refers to the level of political competition, where there is no democratic transition and the highest echelons of power are corrupt. The most serious concern is the growing opportunity to escape responsibility for many corrupt officials. The third *legal factor* is determined by the lack of specificity in the legal infrastructure of the state. It creates conditions for corrupt government officials for a subjective and often incorrect interpretation of articles of laws and regulations. And the last one cultural factor where corrupt practices are culturally practiced like a "gift-exchange, allegiance to kinship, clan-based loyalties and subordinates highly dependent on their superiors in a paternalistic way" (p.81)

Another scholar (Sulaimanova & Sydykova, 2016) in their monograph gives five similar causes and conditions conducive to misconduct. The first one is *socio-economic reasons*, including political instability, wherein Kyrgyzstan's two revolutions have taken place over the past ten years and negatively affect foreign investment by making it not attractive. As a result, the government has no opportunity to ensure decent maintenance of public servants. The second *political reason* includes the lack of transparency in decision-making, as well as the tense political situation in the country over the past ten years. Political instability forms among official's uncertainty about tomorrow's day, the absence of guarantees of a stable existence with a frequent change of persons in power. The third, *organizational reasons* refer to the lack of a well-thought-out organizational policy for building state structures. It is often led to the fact that almost simultaneously making decisions to reduce the inflated staff in state structures, new structural units were created, thereby negating all previously undertaken efforts to optimize the system of government bodies. The fourth one

legal reason, where many adopted laws, unfortunately, remains declarative character. They are sometimes not provided with mechanisms for implementing this law and are characterized by an ambiguous understanding. The last *socio-psychological reasons*, where many people work in government are perceiving as an opportunity to improve their financial situation through the use of a public office in their personal and selfish goals, or as an opportunity to preserve and protect existing property.

(The World Bank, 2016) in their empirical study on household perceptions and experiences with corruption in the Kyrgyz Republic investigated similar causes. The main one is the *financial circumstances* of public servants with low wages.

"Participants voiced that the civil servant salaries and salaries of doctors and teachers were low, indeed often too low to support a family and so civil servants may ask for bribes to supplement their income" (p.16).

The second factor is cited as a *cultural norm* when citizens voluntarily contribute to the thing done quickly for better service rather than go through bureaucratic procedures. This kind of behavior became normal as a part of the Kyrgyz culture. The third which is also an important factor is the *lack of limited awareness* when ordinary citizens "do not know their rights and therefore are more likely to pay".

This complex phenomenon in the Kyrgyz public realm as well as in most developing countries can be explained through Heidenheimer's analysis wherein his book proposed three contemporary social science definitions: (1) public-office-centered, (2) market-centered definition, and (3) public-interest-centered (Heidenheimer, 1970, p.4-6). The administrative corruption or i.e., "petty corruption" known for its prevalence in civil service is more explained by market-centered definition. Where the main reason according to the overmentioned scholars is the low wages and overall low income in the country, therefore "their priority is survival, not public service" (Gilman, 2005, p.67). This explains the individual's tension to survive illegally which is consolidate in culture. Heindenheimer defines market-centered when:

"a corrupt civil servant regards his public office as a business, the income of which he will seek to maximize. The office then becomes a – maximizing unit. The size of his income depends upon the market situation and his talents for finding the point of maximal gain on the public's demand curve" (Heidenheimer, et al. 1989, p.9).

Despite political and economic factors, studies jointly mentioned a cultural factor that plays a crucial role in the decision-making process. For example (Fisman & Miguel, 2006, p.3) said that the "culture, norms, and emotions, in other words, factors other than legal enforcement, play a key role in government officials' corruption decisions". Here, corruption is becoming very narrow as empirically showed (Hegarty & Sims, 1979a) in their experiment, that ethical decision-making increases as the size of kickback increases. Hence, in the Kyrgyz context, the majority of individuals considered a small number of kickbacks only a "bad taste", while a large size of kickback is considered a bribe.

Searching for a remedy to this information asymmetry in culture ethics and anti-corruption management has become a trend in civil service with the increase of democracy as well as public demand. This trend can be seen in all post-soviet states on the way of transition from a totalitarian regime to democratic, from a command-administrative system to a market economy (Ireni-Saban, 2016). However, the most successful countries are east European states under the focus on accession to the European Union (Saarniit, 2006; Palidauskaite, 2006).

The point of no return for those couldn't succeed in the control of corruption scholars (Cokgezen, 2003; Swartz et al. 2008; Saarniit, 2006) discerns the causes in the immediate transition of the regime towards Washington consensus of free-market economic principles. In the 1990s, almost all old system was abolished, it was necessary to begin new social and economic reforms. During the period of social and economic reforms, corruption increased tremendously parallelly with a weak government, where high-ranking civil servants sought to use the transitional situation for personal

enrichment. Many state assets were sold for negligible amounts and have been privatized. In literature, this period is known as the "dashing nineties" (lihie devyanostye); is an expression or phrase that characterizes post-soviet countries period with social instability, an increase of oligarchy, crime, and thugs mainly because of the collapse of the old system and weak new government. National scholars (Sydykova & Sulaimanova, 2016) also mentioned this aspect as a stratification of society into rich and poor, where wealthy people formed their fortunes during the collapse of the USSR by using loopholes in legislation and hastily privatizing state property.

Unfortunately, long-term tolerance with corruption became the most dangerous problem which affected citizens and new generations' minds. As noted by (The World Bank, 2016) "children witness corrupt practices and learn the wrong lessons", then it cycles across generations. Gradually, the notion that corrupt officials are common became a norm of behavior and that money and communications can solve the problems. Thus, it is not reprehensible to be corrupt has been rooted in the mass consciousness. Influencing people's consciousness, corruption distorts the basic generally accepted norms of morality, negatively affecting the younger generation. An individual who practices administrative corruption or can solve bureaucratic problems less causes a sharply negative attitude towards themselves from society. They are called "business" people who can solve the problems. Therefore, frequently you might hear the phrase that "money can open any door" or "money rules".

Chapter 3. Literature review

"We should not ask too much of ethics, we should ask a lot of ethics, because it has a lot to offer".

(Uhr, 2010, p.79)

3.1 The nature of ethical codes

A broad range list of studies argues and contrast the ethical behavior of civil servants, statistical descriptive researches about the ethical codes and their effectiveness as a potential predictor (Erwin, 2011; Beeri et al., 2013; Blake at al., 1998; Kaptein, 2015; Raile, 2013; Meyer-Sahling & Sass Mikkelsen, 2017; Valentine & Barnett, 2003; Ashkanasy et al., 2000). The empirical studies have been more concentrated on the codes' existence, on the degree to which ethical codes have been used to resolve ethical dilemmas. Various literature examines in different situations, at a different level, with a different unit of analysis, as well as the importance and effectiveness of the formal codes. They have shown the core idea and the substantial importance of them when the codes are designated to deter the wrongdoings by building the framework upon the professional culture.

According to the content, the formal ethical codes can be distinguished as "aspirational" and "operational". In short, the nature of aspirational codes contains inspirational statements like a "do good" and "be good", by calling all members to strive for the highest standards, values, and dignity of the profession based on "virtue ethics". They associate more specific principles with larger organizational objectives and with important social functions that focus on "consequentialism". Contrary, "operational" codes or sometimes might be called "disciplinary" codes are more detailed and provide practical guidance for specific circumstances. Where the main such circumstances are when professionals face serious ethical issues such as confidentiality, corruption, or conflicts of interest. Disciplinary codes focus more on concrete, actionable actions and standards with rule compliance based on "deontology"

rather than intentions, values, and dignity (Whitton, 2001; Meine & Dunn, 2013; Meyer-Sahling & Sass Mikkelsen, 2017). In the Kyrgyz code of ethics, aspirational and operational elements can be found, but a more detailed explanation will be in the next subchapter.

Applied ethics: The applied ethical codes in public organizations are having been called differently and the most commonly used are code of ethics and code of conduct, but there is an implicit difference between them. In the comparative study of public service ethics at the central government level in the European Union, scholars (Demmke & Moilanen, 2011) provide some distinction between them. The code of ethics is comparingly to the code of conduct is a shorter document with only fundamental principles, without detailed procedures, rules, and advises. However, as mentioned there are "not mutually exclusive and can be used simultaneously" (p.90). The same ideas share (Gilman, 2005) where code of ethics roots can be found throughout antiquity with abstract principles, while the code of conduct has a protective, preventive, and disciplinary design. Both of them in reality found complementary as in South Korea, where both the "Public Service Ethics Act" and the "Code of Conduct for Public Officials" are can be found.

Thus, aspirational codes have usually named a code of ethics, while operational or disciplinary codes are termed as codes of conduct. In the process of implementation (Meyer-Sahling & Sass Mikkelsen, 2017) gives plausible three forms of interaction between them and found mixed support. First, operational codes may support the aspirational code to make the employee's behavior right. Second, the meaning of one may prevent the consequences of the other. Third, the operational code could crowd out the outcomes of others. These findings suggested that civil services with such systems can help rule the law and curb corruption. Both operational and aspirational ethical codes can support each other.

The code of ethics in the public organizations has been considered the main legal act with "rules that are written in easily understandable language setting forth board goals for public sector employees to conduct themselves in a manner that corresponds to their office" (Snellman, 2015, p.348). It is considered as the main mechanism to control employee behavior by providing

a framework to behave or abide. Same in Kyrgyzstan, the code of ethics has a legal regulative character, moreover, it is not just a short document with only fundamental ethical principles like its distinguished in European Union, but it's like a hybrid of both which keeps the list of procedures on how to implement, how to handle the unethical behavior and how to deter or penalize the wrongdoings. According to (Whitton, 2001; Meine & Dunn, 2013) these are characteristics of operational codes that more look like code of conduct.

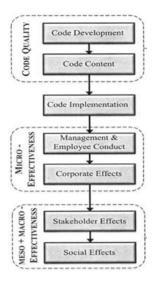
Utilization and effect problem: The majority of codes do not always have the same effect as they should. The existence of formal codes does not guarantee high integrity in the public organization among civil servants. For example, a thorough analytical review of previous literature (Kaptein & Schwartz, 2007) revealed at least 79 empirical research works that investigate the codes' effectiveness. The results are contradictory, wherein the 35 percent of works results demonstrated that the codes are effective, the 33 percent of works didn't prove its effectiveness, the 16 percent have been found that the association is weak, and rest 14 percent of works shows mixed results.

The reason that most legislative codes are failing on guiding the employee to ethical decision making, is because of the content quality and its structure (Gilman, 2005). Secondly, because the majority bounded with a lack of compatibility, because of the diversity of individuals, therefore diverse decision-making processes are known for its complexity (Blake et al., 1998). The third is when most civil service regimes leave it without management, lack of leadership commitment, and ongoing training support after publishing the code of ethics (Whitton, 2001). And the last one can be found in different personal characteristics which are determinants in ethical behavior (Hegarty & Sims, 1978, 1979a; Ford & Richardson, 1994; Bay, 1997).

Thus, we expect a lot from formal codes when the objectives are too broad. The relationship between code and ethical behavior may seem simple at first glance, but it is not. To systematize and standardize this complex research in this field (Kaptein & Schwartz, 2007) proposed an integrated research model that examines the effects of code quality on employee characteristics and performance.

Later, Erwin (2011) explained this integrated model in an easier way (Figure 4), when code has downstream impacts on employee behavior named as a microeffectiveness, which lead to larger-scale impacts on organization stakeholders and society, named as a meso- and macroeffectiveness. This integrated research model is used as a basis to conceptualize the research model in this study. Most of the indicators to measure the quality of the code (independent variable) is applied from Erwin's research.

Figure 4 (Erwin, 2011, p.537)



According to this integrated model, code effectiveness in the implementation process depends on the code content quality. The quality of the content is one of the important components to be successful. The content must be for an intended audience with ease language and both cognitive and emotive elements, not specialists in the area (Gilman, 2005). Therefore, a better quality must lead to higher micro-effectiveness which affects professional conduct and behavior by giving guidance on avoiding ethical mistakes. Hence, the improvement of ethical behavior equals improvement in an employee's perception of corruption. From this, as it overmentioned a better content effect for better micro-effectiveness, in other words, the first hypothesis is that "the code content quality has a statistically significant effect on the perception of corruption i.e., integrity".

(Gilman, 2005) deems that the existence of ethical codes in the context of integrity, objectivity, and effectiveness in developing democracies may contribute a lot in articulating the civil service mission. However, it's naive to think that codes may prevent all the corruption in public organizations. As overmentioned, the codes establishes the framework to behave, give guidance, and if employee failed codes should penalize. Scholars (Lewis & Gilman, 2012, p.200-202) stated that "workable codes speak directly to public managers and employees and drawn on their active involvement in development and enforcement", therefore they regarded that best code contains components such

as (1) comprehensive objectives with values and meaningful sanctions, (2) clear procedures in enforcement, disclosure, investigation, training, etc., (3) must cover all major categories as a conflict of interest, anti-corruption, financial disclosure, etc., (4) clarity, simplicity, and suitability to work, (5) management demand with leadership commitment. Thus, how much does the Kyrgyz code of ethics engulf these components for better micro-effectiveness?

3.2 Content analysis of the current Code of Ethics

The current code of ethics of the Kyrgyz Republic which is designated to build integrity, professionalism, ethical culture, and to deter corruption entered into force in 2016 by the decree of the Council on State Civil Service and Municipal Service. It was slightly amended in 2017 by adding the principles of civil servants' dress code (Decree, 2016).

According to the preamble, the "The Code of Ethics for State and Municipal Servants of the Kyrgyz Republic" has been developed under the provisions of the Constitution, the International Code of Conduct for Government Officials (Resolution 51/59 of the United Nations General Assembly of December 12, 1996), and laws of the Kyrgyz Republic that regulate corruption, civil service, and also based on generally accepted moral principles and standards of society and the state.

The code comprises of 76 clauses and is divided into 6 chapters. The main provision of ethics is divided into three dimensions which are; (1) professional duties, (2) prevention of corruption, and (3) culture of behavior.

The first chapter (8 clauses) describes the general provisions, provides the definition, goals, and principles of employee ethics. Besides, the main principles of ethics and anti-corruption mechanisms are listed also in the national act (Law on state service and municipal service, 2016).

The second chapter (6 clauses) regulates the first-dimension; and professional duties refer to the list of standards like a rule of law, perform official duties at a high professional level, observe the rights and freedoms of the citizen, not go beyond the scope of official authority, not to allow the

predominance of personal and party interests over the interests of society and the state, keep secrets, prevent discrimination, etc.

Despite the broad overmentioned responsibilities, the employees obligated to comply with the schedule of the working day, organize his workplace as convenient as possible for the work and reception of citizens, carefully treat and use official property, prohibited come to work while intoxicated or alcohol or narcotic substances, and forbidden to smoke at the workplace, as well as violate the rules of fire and sanitary safety.

The third chapter (12 clauses) refers to the second dimension; the prevention of corruption. This chapter regulates employee behavior in the situation of conflict of interest, employee prevention of corruption, declaration of income, expenses, and property, and receiving gifts.

A *conflict of interest* arises when an employee's private interests affect the performance of his official duties or functions, which leads or may lead to a violation of the rights and interests of citizens, organizations, or the state. The employee is obliged to inform about such situations, while the manager should take measures established by law to prevent the conflict of interest.

Employee *prevention of corruption* refers to the requirement to contribute when an employee becomes aware of facts of corruption by other employees. He is obliged to immediately notify the head, as well as to notify the law enforcement authorities. The head of the body is obliged to protect the employee who reported the facts of corruption.

The *declaration of income, expenses, and property* refers to the requirement to submit a declaration in the manner prescribed by law. In case of serious discrepancies in the declaration with the employee's actual material situation, measures are taken in accordance with the law.

The *receiving a gift* is broadly explained. An employee does not have the right to use his official position to receive gifts (money, goods, services, etc.) from interested parties and avoid such situations. It is forbidden to offer or promise any help for a gift, remuneration, or any other personal benefit to a third party. However, it is allowed to receive gifts from colleagues based on birthday, family celebrations, etc. The total value of such gifts during the year should not exceed the monthly salary of the employee. Gifts received by an

employee during official business trips in connection with protocol and other official events are transferred under the act to the property of the relevant government body or local government. Employees are allowed to redeem gifts in the manner prescribed by law. These restrictions do not apply to official awards (prizes, diplomas, certificates, etc.).

The fourth chapter (25 clauses) refers to the third-dimension; cultural behavior which regulates the subordination and relationship in the service, the social and political activities, relations with citizens, employee dress-code, communication style, and participation in public events.

The *subordination and relationship in the service* broadly explain how should employee interact with colleagues, and obligates an employee to be an example of justice, help create a favorable moral climate, and provide mutual assistance. In the event of the detection of violations of ethical standards by colleagues in the service, the employee has the right to report such facts to the head. Employees must respect subordination, adhere to the framework of official relations, respect, and refrain from abusive words concerning colleagues.

In official conduct, an employee must proceed from constitutional provisions that human rights and freedoms are the highest value, and refrain from any kind of statements and acts of a discriminatory nature on the basis of sex, age, race, ethnicity, language, social, property or marital status, political or religious preferences.

The managers must show respect for his subordinates, be an example to follow, moral support, and be able to organize their work, create conditions for professional development and value the time of subordinates. The leader must be attentive to his subordinates' needs, respond to their requests, and maintain a business environment in the team.

The *social and political activities* of the employee should not cause others to doubt his honesty and decency. The employee's non-official activity or his affiliation with a public, political association, and religious organization should not raise doubts about the impartiality and objectivity of his performance of official duties. It is forbidden to engage in non-business affairs during working hours and should avoid situations in which his activities may

lead to a violation of the Constitution and laws of the Kyrgyz Republic, cause property damage or moral harm to citizens.

Concerning *citizens*, an employee must be correct and polite, show discipline, avoid red tape, do not pursue the interests of one of the parties to the recipients of services, and maintain government and local government authority.

An *employee dress-code* in his official duties' performance should promote respect for citizens, personify the reliability, significance of state, and municipal services, consistent with the generally accepted business style. Special clothing requirements may be imposed on employees participating in protocol events and while on official business trips. The clothing should be designed in a strict, business style, preferably a classic direction. Color solutions in clothes should correspond to the classic, business style, unnecessarily bright colors are not recommended. The main requirements for clothing employees - rigor, convenience, and lack of defiant appearance. Sportswear is not considered acceptable in the work environment. The hairstyle should emphasize the business image of the employee, be neat and tidy.

The *communication style* reflects the employee's cultural level while communicating with colleagues and other persons, employees must adhere to the principles of goodwill and openness. In official relations, subordinates and junior employees are the first to greet the leaders and senior officers. In an official conversation, the employee should strive for rationality, clarity, and accuracy.

Participation rules in events are applied to official public events. The employee must be able to correctly use public speaking methods, avoid misconduct and statements that cast doubt on the authority of the government and local self-government. In public speeches, an employee has the right to voice information that matches the government's position or local government that he represents.

These first four chapters of code try to adopt key standards and values that have normative theories towards civil service under democratic values with a client-centered approach. The code is designed to reflect the public desired high performing public administrations that should serve the society in an ethical context. As seen, the content has aspirational components that admire

the officials to strive for the high standards of behavior and disciplinary components with certain constraint-driven rules to make the official comply with them.

The fifth chapter (14 clauses) regulates the order of consideration of ethical violations such as ethics committees, procedure and authority of the ethics committees, maintenance of ethics committees, and monitoring ethics committees' activities.

An *ethics committee* must be formed in each government and local government body to consider applications and complaints about the employee's ethical behavior. It operates on the principles of transparency, collegiality, and integrity. The number of members should be odd, but not less than 3 people. The ethics commission is formed among employees who have respect in the team. The members of the ethics committee elect the chairman of the commission.

The *procedure and authority of the ethics committee* build its activities based on an annual plan. Meetings are held at least once a quarter and have an authority to establishes facts of the violation, conduct training, counseling, etc.

In case of a violation of ethical standards, the committee may morally condemn the employee, issue a written warning about the mandatory observance of ethical standards, and lastly, provide the recommendation to the head about disciplinary measures.

The authorized state body carries out the monitoring ethics commission activities for state civil service and municipal service (The State Personnel Service). The authorized state body may request an annual report on the activities of ethics commissions from government and local authorities, has the right to prepare summary information on the work of ethics commissions and send it to the President of the Kyrgyz Republic and the Government of the Kyrgyz Republic, provides methodological assistance to ethics commissions, has the right to considers the facts of violations in the activities of ethics commissions and develops recommendations and measures to eliminate identified shortcomings.

The ethics committee is a very important linking part between code quality and integrity, as it is shown in the integrated model micro-effectiveness

depend on code implementation. For example, (Kaptein & Schwartz, 2007, p.122) points out that "the effectiveness of codes will depend on many mediating and moderating factors that may vary even within one organization". As displayed in the fifth chapter, the administration of codes and implementation procedures in Kyrgyzstan's public organization was authorized by an ethics committee. These are the main regulative bodies that oversee ethics. The importance of them (Uhr, 2010) is emphasized as "ethics entrepreneurs" or "ethics gurus" with the important function to clarify appropriate conduct in the line of duty. Like in the most transitional democratic countries that showed (Palidauskaite, 2006), the ethics committee alongside monitoring activities the main role is to investigate and send its recommendation to the head of the organization who makes the final decision. Therefore, the commission acts as a mediator between the code content values and micro-effectiveness (perception of corruption).

Thus, this study developed the second proposition that the problem of perception of corruption in public organizations can be explained by the ethics committee's low activity and poor utilization of code by ethics committees. Created in each public organization the committee is an important mediator to deliver the all values of the code to the employees, thus, the second hypothesis is that "the ethics committee is significantly mediating the relationship between the code quality and perception of corruption i.e. integrity".

The sixth chapter (11 clauses) regulates the responsibility for ethical violations, its types, and the appeal procedure. According to clauses violations are divided as significant and serious. When misconduct that discredits the employee himself is considered as significant. Significant misconduct when employee undermines the trust of citizens in government. In the case of repeated violation of employees' ethical standards, his misconduct can be reclassified from significant to serious.

In case of disagreement with the ethics committee's decision, the employee has the right to appeal to the head or court within the time period stipulated by the legislation of the Kyrgyz Republic. The head creates an appeal committee to consider the complaint and the composition of the appeal commission may not include members of the ethics commission, as well as

persons who are in official dependence on the employee who filed the complaint. The appeal panel makes its decision within 7 business days and this decision is binding on the ethics committee.

Summarizing overtold, according to content the code of ethics regulates in the three dimensions professional duties, prevention of corruption, and culture of behavior. It has aspirational components with high moral standards to which civil servants should strive, as well as operational components with a certain framework of rules and norms where incompliance should be punished.

3.3 The code of ethics and corruption

Literature that studied corruption in Kyrgyzstan tends to find the initial causes of the prevailing corruption in the post-soviet countries due to the rapid transition from a totalitarian regime to democratic, from a commandadministrative system to an open market economy (Cokgezen, 2003; Swartz et al. 2008; Sydykova & Sulaimanova, 2016). Nowadays, corruption is a big problem and everyone knows it according to data that showed in chapter 2.1. However, studies suggest that the level of corruption can be decreased when a public official is aware of his responsibility to society and its citizens when it has a civil conscience and professional honesty with a sense of duty in his daily work. However, the main typical instruments to deter civil servants from wrongdoing are remaining classical "stick" approaches, excluding "carrot" or "sermons". The world experience shows that basic legal punishment tools are not enough against this complex phenomenon (Zhu, 2012; Juraev, 2018; Menzel, 2007). In the past, the ethics management toolbox was comprised only with legal disciplinary measures, oaths, and public service ethos. Nowadays, instruments in the toolbox are diverse, for instance, declaration of cost or disclosure of assets to curb corruption, whistleblowing or reporting system, and human resources policies have ethical components (Demmke & Moilanen, 2011). Modern ethics management tools include intrinsic motivations, at least, it is less costly than extrinsic motivation (Kwon, 2014).

Therefore, modern ethics management tools are effective in a democratic society when the effect of the law is supported by moral condemnation and moral intolerance towards those who use their official position for personal gain, hence morality is correlated with the perception of corruption (Treisman, 2007); in other words "ethical conduct and corruption in the public sector are the two sides of the one coin" (Whitton, 2001, p.3). However, the level of democracy still remaining poor because just three decades ago Kyrgyzstan has started its transition towards democracy in which the regulation of its social structures is impossible without the approval of ethical values.

Lots of studies prove the usefulness of ethical codes in public organizations to deter corruption. For example (Kaptein & Schwartz, 2007) examined existed empirical studies on whether the codes are effective. As over-explained in chapter 3.1, the majority of studies found a positive effect of written codes.

Recently (Meyer-Sahling & Sass Mikkelsen, 2017) in their study shows from the perspective of individual civil servants that formal codes may affect corruption and adhere to the rule of law. Moreover, they revealed if disciplinary aspects were implemented too harshly, it can undermine the basic ethical standards.

Another study by (Kaptein, 2011) found that the mere existence of the ethical codes in the organizations is negatively associated with the frequency of unethical behavior. Besides that, the better the code content the fewer wrongdoings have occurred in the working place. Similar results were investigated (Treviño et al., 1998) that non-code organizations' employees are more focused on self-interested behavior with more unethical conduct than employees in organizations with the code. (Valentine & Barnett, 2003) find out that the perceived ethical code awareness explains individuals' ethical values. However, authors deem that employees must be cautious of the legal code before it can influence their perception because the existence of a mere ethical code is not enough to affect an individual's perception.

Despite this, in the relationship between code and perception other variables might confound, as (Ashkanasy et al., 2000) found personal values,

group-level variables are the main predictors of the use of formal codes and ethical tolerance. Mixed results found (Ford & Richardson, 1994) through empirical literature analysis, mainly that the ethical beliefs and decision-making behavior is positively related to the code. Its combination with the use of sanctions for code violation and rewards for code adherence positive relation is becoming stronger than code's mere existence. In some studies relationships with personal attributes as well as type education and job tenure. A new study by (de Oliveira Leite et.al., 2020) found that employees' personal and moral characteristics affect their perception of corruption, especially religious attendance and gender. Thus, this study proposed the third hypothesis is that "the civil service type, job tenure, education, managerial, position, gender, and age is not independent (associated) of integrity".

Finally, as we analyzed the content of the code in chapter 3.3 the Kyrgyz code has some aspirational components and more operational where the effectiveness is dependent on control, enforcement, and punishment for known code violations. Thus, the civil servant's perception of corruption and their compliance with the code will definitely increase, if they see that those who violate are have been punished accordingly. As more employees share the values of misconduct prevention the more stable the integrity system, but this happens when control and enforcement are effectively presented. Thus, integrity is "determined by the degree of consistency among its constituent elements and the way they fit into the organization, HR policies, culture, and leadership styles" (Demmke, 2019, p.7). The code with modern anti-corruption components has a lot to offer, especially for employees' perceptions against corrupted behavior.

3.4 Difficulties of corruption measurement

The main anti-corruption moral principles are naturally embedded within the code and regulated in civil service with other anti-corruption instruments if it existed. As overmentioned a lot of scholars discovered a relationship between corruption and formal codes (Kaptein, 2011; Erwin, 2011; Meyer-Sahling & Sass Mikkelsen, 2017; Demmke & Moilanen, 2011; Menzel, 2007; Treviño et.al, 1998;). However, to gauge corruption is harder than code, because this phenomenon is having a secrecy character, it's hard to measure the relationship appropriately. Therefore, this study examines the civil servant's perception of corruption which is different from corruption itself. Now, it is important to differentiate the experience of corruption from the perception of corruption. Moreover, measurement indicators are completely different, where experience measurement is applying objective indicators while perception measurement is applying subjective indicators. As (Treisman, 2007, p.241) highlighted, the "experience-based measures are noisy" while perceptions measures are "accurately capturing the true prevalence of corruption".

In the recent manual, (UNODC, 2018) defined the perception-based indicators as "rely on the subjective opinions and perceptions of levels of corruption among citizens, business representatives, civil servants or other stakeholders in a given country, including groups of selected experts" (p.21). Subjective indicators are based on survey research where they can give valid empirical data regarding the magnitude of corruption (Hamilton & Hammer, 2018). Contrary, experience-based indicators are used to "measure the actual personal experience of corruption" (UNODC, 2018); the quantity or extent of private gain by measuring real numbers. In short, corruption measurement techniques can be divided into two major categories: the first one subjective indicator through a survey to measure the perception of corruption of particular strata, and the second one objective indicator to measure the magnitude of experience through real numbers (costs, amount, cases, favors, etc.).

In essence, the code should maintain an organizational culture and prevent civil servants' corrupted behavior and thereby contribute to the growth of institutional stability and improve institutional integrity. For example (Melgar et al., 2010, p.120) in their study explored that individual characteristics may affect the perception of corruption and it has more "devastating effects than corruption itself", consequences generate a "culture of distrust" among the population. Hence, first of all, code effects at the individual level and then improve integrity where consequences can be measured.

But, how to measure this hidden phenomenon? Many assessment techniques have been developed to measure corruption (Treisman, 2007), and most countries developed their own institutional-level assessment tool to measure perception or experience of corruption, governance, or institutional integrity (Trapnell, 2015). Unfortunately, the Kyrgyz Republic hasn't this kind of national measurement policy, and usually, this kind of survey measurement is conducted by International Organization.

Among different assessment tools to measure public organizations' perception of corruption, this study implies the Korean "Integrity Assessment" method. According to (Trapnell, 2015, p.79) the integrity assessment

"examines organizational ethics and administrative culture, which involves the study of the values and behaviors of public officials, and the constraining rules that attempt to mitigate risks or conflicts of interest",

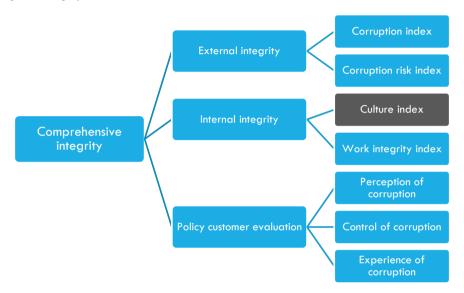
therefore, integrity assessment is more accurate in which one is applied in this study to measure civil servants' perception of corruption. Thus, as corruption is a hidden phenomenon which is hard to measure the assessment method focus on the opposite of the corruption known as "integrity" (OECD, 2005). This integrity measurement approach emphasizes the coherence between virtue ethics, deontology, and consequentialism approaches (Kaptein & Wempe, 2002).

Since 2002 the Korean Integrity Assessment has been conducted annually. The results show that the overall index of integrity among public organizations has increased from 6.43 in 2002 to 8.19 in 2019 (on a 10-point scale). This measurement revealed the negative correlation between the level of integrity and occurrences of corruption. This kind of annual assessment

positively affected the public sector by encouraging public organizations to improve their integrity index voluntarily. Moreover, the Korean Integrity Assessment in 2012 won the prize of UN Public Service Awards in Preventing and Combating Corruption. (Anti-Corruption and Civil Rights Commission, n.d., 2017a).

Particularly this study employs the only integrity culture index among the comprehensive integrity assessment mode (Figure 5).

Figure 5 Integrity Assessment Mode



The internal culture index measures the internal integrity of the public organization on an individual survey questionnaire. The culture index is measured using nine items where each indicator is weighted and measures on a 7-point scale.

Chapter 4. Conceptual framework and methodology

"Even if an assessment cannot fully encapsulate the level of integrity in an organization, it can provide reasonable understanding of results and identify the strengths and weaknesses of specific policy instruments constructing a consistent "ethics infrastructure" – the institutions, systems and mechanisms for promoting ethics and countering corruption in the public service" (OECD, 2005, p.20).

4.1 Variables and conceptual framework

The code of ethics (independent variable): The main objective of this research is to evaluate the content quality of the formal code of ethics in the Kyrgyz Republic and its effect on integrity building. Hence, as shown in Figure 6 (conceptual model), the independent variable is code quality, and integrity (perception of corruption), respectively considered a dependent variable.

Figure 6 Conceptual framework



The conceptual model depicted the chain of a process that the code of ethics with ethical values (virtue ethics, deontology, consequentialism) affects public organization integrity through implementation by some institutional fabric. Hence, the main hypothesis is intended to examine the relationship between code quality and integrity from the civil servant's point of view. To what extent does an independent variable influence the dependent variable? Thus, from our first hypothesis we can propose:

- The (1) null hypothesis: "The code quality does not have a statistically significant effect on the perception of corruption i.e. integrity in public organizations".

In order to measure the quality of the code of ethics, as I overmentioned this study implies (Erwin, 2011) indicators, thus the Kyrgyz code is measured by six indicators (Table 1).

Table 1 Code's quality indicators and description (Erwin, 2011)

Indicators	Description
Readability	- What is the language used in the document? Is it easy to read and to understand?
Presentation and style	- How much is compelling the Code's structure?
Risk topics	- Does the Code address all of the appropriate and key risk areas of the organization?
Tone from the top	- Level at which the leadership of the organization is visibly committed to the values and topics covered in the Code.
Reporting	- Are there stated and explicit resources available for making reports of Code violation?
Non-retaliation	- Is there a stated and explicit commitment to non-retaliation?

Ethics committee (mediating variable): Recently (Newman et al., 2017) mentioned that ethics within the organization develops as a "result of organizational policies, practices, and leadership, and exert significant influence on the ethical decision making of organizational members and their subsequent attitudes and behavior at work" (p.475). Therefore, "there must be an institutional fabric for developing the code, communicating it, interpreting it, training or education on the code, enforcing it and assessing it" (Gilman, 2005, p.25). Utilization of the code is important, while mere promulgation of the code of ethics is not an implementation.

In chapter 3.2 (analysis of code) there were proposed the hypothesis that in each public organization the ethics committee created as an important mediator to deliver all values of the code to the employees. Therefore, except for measuring the main independent variable, the mediating variable is

measured on the face of the implementation process performing by the committee which is embedded in the context of the code of ethics. The mission of the code is impossible without this mediating variable, thus:

- The (2) null hypothesis: "The ethics committee is not mediating the relationship between the code quality and perception of corruption i.e. integrity", or statistically ab=0.

Here, the ethics committee refers to its activity and the utilization of code by the ethical committees within the organization as the main deliberative body. Whether the code is applied for resolution in case of conflicts? Does the committee take on-time and appropriate actions to resolve code violations? Are certain registered cases are investigated or conducted till the end without putting the brakes on (soft-pedaling)? The mediating variable consists of two indicators which were taken from the code analysis as an "activity" and "utilization" (Table 2).

Table 2 Mediating variable indicators and description

Indicators for mediator	Description
Activity	- Is the ethics committee takes on-time and appropriate actions to resolve code violations and ethical concerns?
	- Does the ethics committee organize meetings and actively promote ethics in the organization?
	- Are the code violations being fully investigated according to legal procedures?
Utilization	- Does the public officials who are caught violating ethics rules are disciplined fairly according to the Code?

The integrity (dependent variable): Previously has been discussed about the difficulties of corruption measurement, and for accurate scientific measurement, this study applies the opposite of it i.e. integrity measurement. Among OECD countries, the Korean Integrity Assessment method was recognized and praised by other countries that are very suitable for identifying the strengths and weaknesses of specific ethics instruments (OECD, 2005). As shown in Figure 5 among the comprehensive integrity assessment mode the

Kyrgyz integrity assessment strategy employs the only integrity culture index that measures internal integrity by two indicators: organizational culture and anti-corruption system. These two indicators consist of nine items which are listed in Table 3.

Table 3 Integrity indicators and description (Korean Integrity Assessment)

Indicators	Description					
	- Transparency in the work process					
	- Impact of improper solicitation on the performance of duty					
Organizational culture	- Impact of personal connection and relationship on performance of duty					
culture	- Improper influence-peddling					
	- Private use and disclosure of duty-related information					
	- Prevalence of corrupt practices					
	- Effectiveness of protection for corruption reporters					
Anti-corruption system	- Strictness of criteria for disciplinary action or level of punishment					
	- Efficiency of internal corruption control system					

4.2 Empirical strategy

To assess whether code quality creates integrity in public organizations, we estimate the following equation:

$$\gamma_{i \text{ (integrity)}} = \beta_0 + cX_{i \text{ (code)}} + \varepsilon_i$$

where $\gamma_{i \text{ (integrity)}}$ is the overall integrity by "i" civil servants' points of view measured by nine items (Table 3). In the simple linear regression $\beta 0$ is intercept which is constant and $X_{i \text{ (code)}}$ measures the quality of the code of ethics by six items (Table 1). This simple linear regression equation considers that variable X (code) affects variable Y (integrity), but in our model, the mediating variable exists between this relationship, which is examined. The mediation analysis or known as a *causal step approach* is based on the causal

steps' logic. This strategy used to answer the research question as to whether certain variable functions as a mediator between the X and Y relationship (Hayes, 2018).

According (Baron & Kenny, 1986) a variable operates as a mediator when it encounters some conditions. The (1) step already has been explained in the above equation, where Y as the criterion variable must have an association with X as a predictor. The empirical model (Figure 7) estimates and test the significance of path c with the null hypothesis that total effect c = 0. If the first hypothesis rejected the (2) step must meet the condition that X is associated with the mediator (M) where M is the ethics committee which is measured by four items (Table 2). Variable M as a criterion variable by the following equation:

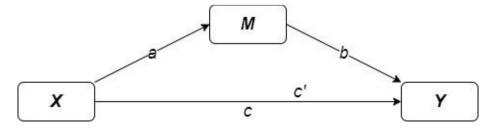
$$M_{i \text{ (committee)}} = \beta_M + \alpha X_{i \text{ (code)}} + \varepsilon_i$$

In the empirical model, it is the path a which should be significant with the null hypothesis that a=0. If the second step is met the condition, then (3) step establish the condition that Y is regressed on both X and M by the following equation:

$$\gamma_{i \text{ (integrity)}} = \beta_{V} + c' X_{i \text{ (code)}} + b M_{i \text{ (committee)}} + \varepsilon_{i}$$

In the empirical model, it is the path b that M affects Y controlling for X with the null hypothesis that b=0. If this hypothesis is rejected then the direct effect of X (c' in the last equation) must be compared with the total effect (c in the first equation). If c' is losing its coefficient close to zero with statistical significance rather than c then M partially mediates. But, if c' is losing its coefficient close to zero rather than c and c' is not statistically significant then M completely mediates X effect on Y.

Figure 7 Empirical model



Even if causal steps strictly followed there might be an epiphenomenal association or confounding threats to validity. Therefore, it can be managed by some statistical control of C variables which are epiphenomenally associated or confounded with variables M and Y (Hayes, 2018). Studies by (Ashkanasy et al., 2000; Ford & Richardson, 1994; de Oliveira Leite et.al., 2020) stated that personal values, group-level, beliefs, education, job tenure, gender, etc. might affect ethical behavior and the perception of corruption. Thus, several individual characteristics were also collected by a survey as a potential covariate such as civil service type (C_1) , job tenure (C_2) , education (C_3) , managerial (C_4) , position (C_5) , gender (C_6) , and age (C_7) overall seven covariates existed by the following equation:

$$M_{i \text{ (committee)}} = \beta_M + aX_{i \text{ (code)}} + f_1C_1 + \ldots + f_7C_7 + \varepsilon_i$$

$$\gamma_{i \text{ (integrity)}} = \beta_Y + c' X_{i \text{ (code)}} + b M_{i \text{ (committee)}} + g_1 C_1 + \ldots + g_7 C_7 + \varepsilon_i$$

From this, for the third hypothesis, the following derived.

- The (3) null hypothesis that "control variables civil service type, job tenure, education, managerial, position, gender, and age is associated (not independent) with integrity.

In addition to some demographic data, I have collected respondents' ideas to better illustrate answers to the research question. At the end of the questionnaire, two open-ended non-compulsory questions have been asked from the respondents. The first one related to corruption (What are the main causes of corruption in the public service?), and the second one related to the code (Does the well-designed code can prevent corruption?). These open questions will provide more precise inference about the causes and respondents' beliefs.

4.3 Survey and data collection method

The suitable tool to explain and test the proposed hypothesis is a quantitative approach, by randomly asking a sample of civil servants in a self-esteem questionnaire. The data will be produced on real-world observations as empirical micro-data. To the problem of geographical distance, Google forms are used, which is the appropriate solution in a short time and at a low cost.

The self-esteem questionnaires will be divided into parts with indicators that ask various aspects of employee's organization integrity. Each part will consist of an indicator of variables to measure the belief of civil servants who share the same culture and law. This survey will reflect the subjective beliefs and attitudes of the respondents which can reflect the objective facts, indeed the respondents from one pool will rely on their observations which are less indirect. The collected microdata at the individual level will provide an empirical analysis and explanation, where all respondents are state civil servants in a *merit system* and the code of ethics is equally administering.

As this study measures the majority of public organizations, the bias determinants like a cross-organization difference in corruption perception, institutional development of an organization, or economic development level cannot be controlled due to its complexness. However not as much needed, because the unit of analysis is under the one law and system. The locally produced data under the same survey has more credibility and also our gathered "data will not measure corruption itself but only opinions about its prevalence" i.e. each organization's integrity by the employees' point of view (Treisman, 2007, p.215).

The variables measurement is conducted using the Likert 7-point scale with close-ended questions. The wider scale comparingly to a 5-point scale is more suitable for corruption measurement because of broad perception among individuals and it will help to distinguish the outliers and straight liners. The questionnaire comprises 20 items that measure the variables, 7 descriptive personal questions, and non-compulsory 2 open questions as explained previously. The 20 items consist of positive questions, however, to avoid the

"straight liners" who answered in one direction without paying attention to the content of the item there is included one "trap question" which will be considered as an outlier. In addition, to avoid other straight liners who weren't caught to trap question all data manually will be checked. For example, respondents who answer the same in one direction more than six times will be considered as an outlier. Besides, respondents who answered more than one time in one direction with the same personal characteristics will be also excluded as a straight liner. Thus, two sets of data are analyzed and regressed according to empirical strategy. The (1) first set of data comprises all the respondents, (2) the second set of data doesn't include those who are caught in trap question and straight liners. Comparing these two sets of data will show how fairly respondents are answered and will control the response bias which will make the data more trustworthy.

Data collection: The questionnaire will be disseminated by the State Personnel Service of the Kyrgyz Republic. Mainly by the public service department, because this department closely working with other HR departments of other government bodies by providing consultation, considering the job descriptions and complaints, monitoring them, etc. Thus, they will help to disseminate the Google form link of the survey to HR departments, consequently, each HR department will help to distribute to other officials in their government body.

In 2019, the administrative civil servants' population was counted approximately 23219 people, hence with a confidence level of 95% with a margin of error 5% my sample size must comprise a minimum of 378 respondents. For data analysis, the Statistical Analysis System (SAS) software is used to conduct the Ordinary Least Square method.

Chapter 5. Data analysis and interpretation

"The perception of corruption is not the same as the actual extent of corruption".

(Ko & Samajdar, 2010, p.530)

5.1 Demographic characteristics

Useable data were received from 423 respondents selected randomly and voluntarily across public organizations and local governments throughout the country to better generalize to the population. There are no missing values and fully answered to all questions as an online questionnaire form were adjusted compulsory to answer. The minimum target of the sample of 378 reached and according to empirical strategy divided into two data sets. The first data set comprises all 423 observations and the second data set comprises 242 observations. Thus, in the second data set 181 (42.7%) respondents were deleted as either "outlier" as caught to trap question, or "straight liner" who answered the identically for the six questions in a row.

In both data sets, the respondents' demographic characteristics have been divided according to gender, age, position, managerial, education, job tenure, and service type (Table 4). Each control variable was divided into categories and coded to create dummy variables. Gender dummied dichotomous as female 0 and male 1. In the same way, managerial and service types are divided as dichotomous. The respondent's age, position, and job tenure were divided into four groups and coded as 3,2,1,0. And the last variable level of education was divided into 3 groups and coded as 2,1,0.

In the first data set out of 423 respondents, 240 (56.7%) were male and the rest 183 (43.3%) were female. In the second data set out of 242 respondents, 124 (51.2%) were male and the rest 118 (48.8%) were female. As shown, gender almost equally distributed where males are slightly exceeding in both data sets. Among eliminated observations, most are males while the female has been less considered an outlier and straight liner.

The respondent's age was divided into four groups and in the first set, results showed from 18-29 (118 or 27.9%), from 30-39 (147 or 34.7%), from 40-49 (84 or 19.9%), and above 50 years old (74 or 17.5%). In the second set results showed that from 18-29 (74 or 30.6%), from 30-39 (86 or 35.5%), from 40-49 (43 or 17.7%), and above 50 years old (39 or 16.2%). The majority of respondents' age was concentrated between 30 and 39 years old.

The respondent's position was divided into four groups as it segregated according to the roster. Thus, in the first data set at the junior position 179 (42.3%) respondents, at senior position 140 (33.1%), at head positions 89 (21.0%), and highest position 15 (3.6%). In the second data set at the junior position 109 (45.5%) respondents, at senior position 78 (32.2%), at head positions 48 (19.5%), and at highest position 7 (2.8%). As expected, junior respondents are the majority, and as higher the position the fewer respondents are have been observed.

Among 423 respondents in the first data set 341 (80.6%) were subordinates and 82 (19.4%) respondents at the managerial position. And among 242 respondents 196 (81.0%) are subordinates and 46 (19%) are in a managerial position. In both data, sets percentage wasn't changed dramatically.

The respondent's education characteristics in the first data set were as bachelor 254 (60.1%), master 166 (39.2%), and Ph.D. holders just 3 (0.7%) where it shows that Ph.D. holders are few and bachelor holders are the majority. In the second data set bachelor degree holders 126 (52.1%), master degree 115 (47.5%) and Ph.D. degree holders decreased to 1 (0.4%).

Table 4 Demographics of respondents

			1st set $(n = 423)$		2nd set (n = 242)		
Demographic	Category & c	oding	Frequency	Percentage	Frequency	Percentage	
Gender	Male	1	240	56.7%	124	51.2%	
	Female	0	183	43.3%	118	48.8%	
Age	18 – 29	3	118	27.9%	74	30.6%	
	30 – 39	2	147	34.7%	86	35.5%	
	40 – 49	1	84	19.9%	43	17.7%	
	50 >	0	74	17.5%	39	16.2%	
Position	Junior	3	179	42.3%	109	45.5%	
	Senior	2	140	33.1%	78	32.2%	
	Head	1	89	21.0%	48	19.5%	
	Highest	0	15	3.6%	7	2.8%	
Managerial	Subordinate	1	341	80.6%	196	81.0%	
	Manager	0	82	19.4%	46	19.0%	
Education	Bachelor	2	254	60.1%	126	52.1%	
	Master	1	166	39.2%	115	47.5%	
	PhD	0	3	0.7%	1	0.4%	
Job tenure	< 3	3	119	28.1%	76	31.4%	
	4 – 9	2	124	29.3%	66	27.3%	
	10 – 19	1	110	26.0%	61	25.2%	
	20 >	0	70	16.6%	39	16.1%	
Service type	State	1	307	72.6%	189	78.1%	
	Municipal	0	116	27.4%	53	21.9%	

The length of job tenure was divided into four groups where the first three groups were almost equally distributed. The length of service less than 3 years 119 (28.1%) respondents, from 4-9 years of service 124 (29.3%), from 10-19 years of job service 110 (26.0%), and above 20 years old 70 (16.6%). In the second data set the job tenure less than 3 years 76 (31.4%) respondents, from 4-9 years of service 66 (27.3%), from 10-19 years of service 61 (25.2%), and above 20 years old 39 (16.1%).

In the first full data set the majority of civil servants 307 (72.6%) were occupied in state service and the rest were municipal civil servants 116 (27.4%). After purification majority still occupied in state service with 189 (78.1%), and the other 53 (21.9%) were municipal servants.

5.2 Reliability, descriptive statistics, and correlation analysis

Reliability: To demonstrate whether the questions and scales that were used in the questionnaire are fit and suitable for their purpose, the internal consistency or reliability have been examined by Cronbach's alpha (or coefficient alpha). The results should show a number between 0 and 1 where according to the general "rule of thumb" the 0.70 and above are acceptable, 0.80 and above are good, and 0.90 and above are excellent. However, different studies reporting differently about the acceptable result's, ranging from 0.70 to 0.95 (Tavakol & Dennick, 2011).

The output from statistical analysis (Table 5) shows a separate Cronbach coefficient alpha for both data sets. Each variable gives good results ranging from 0.88 to 0.92 in the first set of data, and from 0.84 to 0.89 in the second data set. In the second data set, the alpha coefficient demonstrates slightly lower results due to the smaller number of observations compared to the first data set. Nevertheless, outcome results indicate the construct of the main study is reliable.

Table 5 Reliability test

Cronbach coefficient alpha	1 set $(n = 423)$	2 set (n = 242)
The code of ethics(Q1-Q6)	0.88	0.84
Ethics committee (Q7-Q10)	0.92	0.89
Integrity (Q12-Q20)	0.92	0.88

Descriptive statistics of variables: According to descriptive statistics of variables (Table 6), after elimination of outliers and straight liners the mean of three main variables decreased an average ($\Delta \bar{x} = 0.2125$ points) and standard deviation became narrower by decreasing an average ($\Delta \sigma = 0.1924$ points).

The mean of the code of ethics quality in the first set of data is slightly decreased ($\Delta \bar{x} = 0.0967$) from 4.8191 points to 4.7224 points after purification. The mediating ethics committee is decreased more ($\Delta \bar{x} = 0.2849$) from 4.6495 points in the first set to 4.3646 in the second set. And mean of the integrity decreased from 5.0047 until 4.7488 where change is ($\Delta \bar{x} = 0.2559$). Comparatively to the main variables the control variables showing the mixed results and varies slightly, where some control variables had positive signs due to decreasing and some negative signs due to increasing in the mean.

In addition, the standard deviation of variables decreased due to manually reviewing the answers. The total number of eliminated outliers and straight liners is 42.7% of the total respondents. Which is showing that almost half of civil servants are answered irresponsibly and some respondents were found answering twice. The standard deviation of the code of ethics quality in the second set of data is decreased ($\Delta \sigma = 0.2019$) from 1.3243 points to 1.1224 points. The mediating ethics committee is also decreased ($\Delta \sigma = 0.1701$) from 1.7445 points in the first set to 1.5744 in the second set. And mean of the integrity decreased from 1.4326 to 1.2274 where improvement in standard deviation is ($\Delta \sigma = 0.2052$). With the decrease of standard deviation, the explanatory power is increased due to preciseness in the second data set, hence

the purified second set of data is more valid and trustworthy for forthcoming regression analysis.

The standard deviation of the control variables does not fluctuate too much compared to the main variables. The results are mixed where maximum fluctuation is observed in the service type standard deviation ($\Delta \sigma = 0.0322$), then in job tenure ($\Delta \sigma = 0.0178$) and position ($\Delta \sigma = 0.0159$).

Table 6 Descriptive statistics and intercorrelation matrix

		Mean	Std.dev	1	2	3	4	w	9	7	8	6
-	Code of ethics (1-7)	4.8191 (4.7224)	1.3243 (1.1224)	ı								
7	Ethics committee (1-7)	4.6495	1.7445	0.688***								
e	Integrity (1-7)	5.0047	1.4326	0.533***	0.714***	1						
4	Gender (0-1)	0.5673	0.4960	0.089	0.093	0.134**	ı					
w	Age (0-3)	1.7305	1.0522	-0.207***	-0.195***	-0.142**	-0.055	ı				
9	Position (0-3)	(1.8057) 2.1418	(1.0463) 0.8701	(-0.160°) -0.123*	(-0.131^{*}) 0.091	(-0.153*) -0.085	(-0.054) -0.088	0.217***	1			
7	Managerial (0-1)	(2.1942) 0.8061	(0.8542) 0.3957	(-0.153*) -0.055	(-0.055) -0.016	(-0.071) 0.004	(-0.194**) -0.138**	(0.279***) 0.215***	0.479***	1		
∞	Education (0-2)	(0.8099) 1.5933	(0.3931) 0.5060	(-0.143*) $0.100*$	(-0.061) $0.126**$	(-0.074) $0.099*$	(-0.177**) 0.137**	(0.252***) -0.023	(0.530***) $0.099*$	0.043	,	
6	Job tenure (0-3)	(1.5165) 1.6903	(0.5089) 1.0535	(0.046)	(0.052) $-0.121*$	(0.041)	(0.129*) -0.066	(-0.005) 0.743***	(0.092) $0.301***$	(-0.025) 0.247***	0.021	1
9		(1.7396)	(1.0713)	(-0.129*) -0.165**	(-0.136*) -0.049	(-0.160*)	(-0.098)	(0.794***)	(0.300***)	(0.266***)	(-0.026)	0.060
		(0.7809)	(0.4144)	(-0.278***)	(-0.059)	(-0.024)	(-0.136*)	(0.045)	(0.343***)	(0.150*)	(-0.149*)	(0.067)

In parentheses coefficients of 2nd set without outliers and straight liners (n=242)* $p < 0.05; \ ^{**} p < 0.01; \ ^{***} p < 0.001$

Correlation analysis: Table 6 reports the descriptive statistics and intercorrelation between all variables. As expected, the dependent variable is positively correlated with independent and mediating variables. The first set of data with a higher number of respondents' correlation between the quality of the code of ethics and integrity is r=0.53 with p<0.001. In the second set, correlation is weaker r=0.39 but still significant p<0.001. In both sets of data, correlation is very significant, which means the higher the quality of code of ethics higher the integrity in the public organizations, i.e. less corruption has been observed from civil servants' point of view. However, the low correlation between them as hypothesized before proves that perception of corruption i.e. integrity in the public organizations cannot be directly affected by the quality of code of ethics. Hence, between them, a mediating variable must exist that will connect them.

The correlation between the ethics committee (mediating variable) and the code of ethics in the first set is positive r=0.68 with p<0.001, and in the second set correlation is also positive r=0.55 and still significant p<0.001. Between the ethics committee and integrity, the correlation is much higher where in the first set is positive r=0.71 with p<0.001, and in second set correlation is also positive r=0.62 with p<0.001. Hence, we can assume that the higher the activity and utilization of code by ethics committees the higher the integrity is observed.

Intercorrelation of variables with control variables showing mixed results in both sets of data. For example, gender has a low correlation with all variables, but its significant with integrity in both sets of data r=0.13 in the first set and r=0.26 in the second set with p<0.001. Despite that, gender is negatively correlated with other control variables. For example, gender is negatively correlated with the position in the second set of data r= - 0.19 with p<0.01. It means that females are less observed in a higher position than men (female coded 0 and male 1). Also, gender is negatively correlated with managerial, which means that females are less observed as managers than men. In the first set of data set is negative r= - 0.13 with p<0.01, and in second set is r= - 0.17 with p<0.01.

Most of the control variables have a low correlation coefficient with independent, dependent, and mediating variables. The almost same picture is depicted between the control variables where the highest correlation is observed among job tenure and age. In the first data set it is positive r=0.74 with p<0.001, and in the second set correlation is also positive r=0.79 and significant with p<0.001. It is naturally explaining that the higher the age the higher the length of service in the public organization.

The same natural explanations can be observed between position and managerial variables. In the first set of data set is positive r=0.47 with p<0.001, and in the second set is r=0.53 with p<0.001. The managerial is associated with the position, where higher the position higher the probability that the respondent is a manager. Same significant positive results between job tenure and position. The first set of data set is positive r=0.30 with p<0.001, and in the second set is the same r=0.30 with p<0.001. The higher the respondent's length of service in the public organization the higher the position is observed.

5.3 Hypotheses testing and regression analysis

As I discussed in empirical strategy, to establish and examine whether the ethics committee mediates between the code of ethics and integrity, four steps must be taken or a causal step approach (Baron & Kenny, 1986; Hayes, 2018). In the first step, the causal variable must be correlated with the criterion variable. Use integrity as a criterion variable and regress it to the code of ethics with all covariates as a full model to reduce misguiding. Model 1 (Table 7) estimates show a significant relationship in path-c with coefficient of 0.561 and p-value < 0.001 in the first data set, and the coefficient of 0.401 with a significant p-value < 0.001 in the second data set.

Among the seven covariates in the first data set the variables gender, position, and education showing significance where p-values differ from < 0.05 to < 0.01. But, the second data set after purification results showing that only gender and position are significant. Elimination of outliers and straight liners made those control variables more significant with p-values < 0.01 and < 0.001.

The R^2 of Model 1 showing that the causal effect is explained by 0.33% in the first data set, and 0.28% in the second set. The explanatory power decreased slightly ($\Delta R^2 = -0.052$) despite the decrease of observations for 42.7%. This R^2 change estimates between two sets demonstrates that second data set are more reliable and trustworthy as the standard deviation of them decreased due to elimination of outliers and straight liners. Here, the first null hypothesis could be rejected that code quality does not significantly affect integrity in public organizations. It is proved that code quality is positively associated with integrity. The higher code quality leads to higher integrity in public organizations, or the opposite of it less corruption is observed by civil servants. Precisely, a one-point increase in the code of ethics content quality will increase the integrity to 0.401 points. But, as mediator variables exist between the X and Y, this relationship is considered spurious.

As the first step was to meet the condition that $c \neq 0$ (c = 0.401), the second step must be taken to demonstrate that the causal variable is associated with the mediator. In Model 3 estimates results showing the significant relationship in path-a with coefficient 0.891 and p-value < 0.001 in the first data set, and coefficient 0.770 with significant p-value < 0.001 in the second data set.

The control variables education and service type in the first data set the showing significance with p-values < 0.05. But, the second data set after purification shows that none of them is significant except one category in the position variable.

The R^2 showing that the causal effect is explained by 0.50% in the first data set, and 0.35% in the second set. Due to purification, the explanatory power decreased (ΔR^2 = - 0.149), but the path-a is still highly significant. Thus, the second step is met with the condition that the code of ethics is associated with the ethics committee.

The third step examines the path-b with the condition that integrity is regressed on both code of ethics and ethics committee. It should show that the mediator affects the outcome variables by controlling the causal variable. Therefore, in the Model 2 estimates showing significant relationship in path-b

with coefficient 0.513 and p-value < 0.001 in the first data set, and coefficient 0.401 with significant p-value < 0.001 in the second data set.

The first data set covariate variables show that only gender is significant with p-value < 0.05. However, the second data set with its purification demonstrating that gender is more significant where p-value < 0.01 and coefficient estimates increased substantially from 0.210 to 0.364. Besides, the position variable has become significant and the difference between dummy groups is negative, where it means that the lower the position lower the integrity. Junior position holders rated integrity less where it means that they perceive more corruption rather than high position holders.

The R^2 showing that the causal effect in Model 2 is explained by 0.52% in the first data set, and 0.46% in the second set. The explanatory power slightly decreases ($\Delta R^2 = -0.069$) as explained before due to the smaller number of observations, but coefficient estimates of control variables are substantially increased as well as significance results.

Eventually, the third step is meet the condition that the ethics committee is associated with integrity with controlling the code of ethics. The last fourth step establishes does the ethics committee completely mediates the X-Y relationship by comparing the path-c with path-c'. The controlled code of ethics in Model 2 should become zero or close to zero without significance. Therefore, full multiple regression model results of the first set showing that coefficient estimates of path-c' are becoming smaller 0.104 and significant with p-value < 0.5. This means that the ethics committee mediates partially the relationship between X and Y. However, the bootstrapping method of significance check (Table 8) shows that the coefficient of path-c' 0.104 is not significant because confidence intervals include zero. In the second data set the path-c' (direct effect) is become not statistically significant compared to pathc (total effect) with coefficient estimates 0.087, thus the ethics committee completely mediates the code of ethics' effect on integrity. As the second data set demonstrated its robustness and reliability this statistical inference rejects the second null hypothesis that the ethics committee does not mediate the relationship between code quality and integrity.

Table 7 Regression results analysis

			Criterion variable		
		Inte	grity	Committee	
		1 Model	2 Model	3 Model	
Code of Ethic Code + Comr		c = 0.561*** (c = 0.401***)	c' = 0.104* $(c' = 0.087)$ $b = 0.513***$	a = 0.891*** $(a = 0.770***)$	
Gender	Male	0.269* (0.476**)	(b = 0.407***) $0.210*$ $(0.364**)$	0.114 (0.274)	
	Female	•	(0.304 · ·)	(0.274)	
Age	18-29	- 0.293 (-0.199)	-0.153 (-0.306)	-0.271 (0.261)	
	30-39	-0.136 (-0.256)	-0.067 (-0.291)	-0.136 (0.086)	
	40-49	-0.215 (-0.562)	-0.131 (-0.588*)	-0.164 (0.064)	
	50 >	•	•	•	
Position	Junior	-0.824* (-1.225**)	-0.477 (-0.828*)	-0.676 (-0.973)	
	Senior Head	-0.609 (-1.266**) -0.879*	-0.347 (-0.879*) -0.469	-0.509 (-0.949) -0.796*	
	Highest	(-1.716***)	(-1.137**)	(-1.420*)	
	_	•	•	•	
Managerial	Subordinate	0.169 (-0.127)	0.117 (-0.106)	0.100 (-0.050)	
	Manager	•	•	•	
Education	Bachelor	-1.511* (-0.390)	-0.665 (0.190)	-1.647* (-1.423)	
	Master	-1.766* (-0.440)	-0.740 (0.190)	-1.997** (-1.548)	
	PhD	•	•	•	
Job tenure	<3	0.174 (-0.412)	0.203 (-0.146)	-0.055 (-0.654)	
	4-9	0.112 (-0.366)	0.132 (-0.125)	-0.039 (-0.592)	
	10-19	0.205 (-0.018)	0.197 (0.122)	0.014 (-0.345)	
	20 >	•	•	•	
Service type	State service	0.351* (0.356)	0.171 (0.174)	0.350* (0.446)	
	Municipal	•	•	•	
R^2		0.337 (0.285)	0.529 (0.460)	0.508 (0.359)	
Adjusted R ²		0.313 (0.237)	0.511 (0.421)	0.490 (0.316)	
ΔR^2		-0.052	-0.069	-0.149	
F value		13.84*** (6.01***)	28.61*** (11.98***)	28.07*** (8.45***)	

*p < 0.05; **p < 0.01; ***p < 0.001In parentheses coefficients of 2nd set without outliers and straight liners (n=242)

Despite the higher R^2 in the first data set which is be explained by a greater number of observations, the second purified data set with fewer observations gives more encouraging results with less standard deviation and higher *p-values*. Thus, the second data set due to the elimination of outliers and straight liners more valid, and outputs will be used for upcoming inferences.

The causal mediation procedure in SAS showing the summary effect estimates of the model (Table 8). According to (Baron & Kenny, 1986; Kenny, 2018) the total effect (c) = direct effect (c') + indirect effect (ab) or using symbols c = c' + ab i.e. 0.087 + 0.314 = 0.401. The amount of mediation estimate is called an indirect effect. This indirect effect is the amount which equals to multiplying of path-a and path-b i.e. 0.770*0.407 = 0.314 (Figure 8). So, the ethics committee in the model mediates between the X and Y an average of 0.314 points, hence statistically proved that $ab \neq 0$. The higher code quality leads to higher integrity in public organizations through the ethics committee, or the opposite of it less corruption is observed by civil servants' point of view. Thus, the first null hypothesis is **rejected** that the code of ethics quality doesn't have a statistically significant effect on the perception of corruption i.e. integrity in public organizations. This effect can be predicted that a one-point increase in the code of ethics content quality will increase the integrity to 0.314 points jointly with the ethics committee.

Table 8 Summary of effects

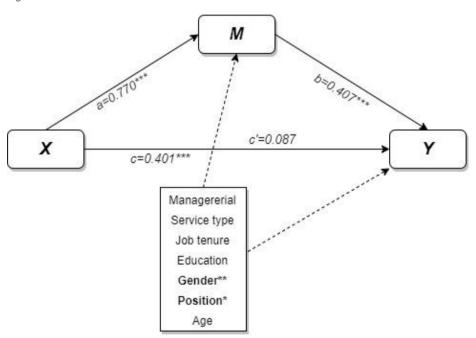
	Estimate	Standard	Pr > Z	Test	Sobel	Bootst	rapping
		Error		statistics	test	LLCI	UPCI
Total Effect	0.561	0.045	<.0001			0.4682	0.6509
	(0.401)	(0.064)	(<.0001)			(0.2861)	(0.5333)
Controlled Direct	0.104	0.051	0.0444			-0.0030	0.2098
Effect	(0.087)	(0.066)	(0.1835)			(-0.0351)	(0.2260)
Natural Indirect	0.457	0.042	<.0001	11.412	p < 0	0.3681	0.5550
Effect	(0.314)	(0.047)	(<.0001)	(6.589)	(p < 0)	(0.2234)	(0.4250)
Percentage	81.474	8.362	<.0001			65.63	100.92
Mediated	(78.119)	(14.087)	(<.0001)			(53.64)	(111.72)

In parentheses coefficients of 2nd set without outliers and straight liners (n=242)

Mediation path test: To test the joint significance of the mediation path (Baron & Kenny, 1986) recommends test by Sobel which is by far commonly used. The SAS output results showing a *p-value* < 0 which is

significant for the mediation path. But nowadays the bootstrapping method is becoming more popular to test the indirect effect due to the Sobel test's conservative approach with very low power. The bootstrapping method is based on "resampling with replacement which is done many times, e.g., 5000 times" and indirect effect from each replacement can be generated (Kenny, 2018; Hayes, 2018). As it depicted in (Table 8) 5000 times of bootstrapping test shows upper confidence interval and lower confidence interval is not included zero i.e. zero is not in the interval, then we can be assured that the indirect effect is different from zero i.e. $ab \neq 0$, hence this Sobel and Bootstrapping tests additionally proves our second hypothesis of indirect path significance. The ethics committee is fully mediating the X and Y relationship.

Figure 8 Statistical model



* p < 0.05; ** p < 0.01; *** p < 0.001

The SAS causal mediation procedure is additionally showing the results of the mediation percentage. According to the second data set (Table 8), 78% of the effect is explained through the mediation pathway from the code of ethics \rightarrow committee \rightarrow integrity. And rest 22% of the total effect is explained through the direct pathway from the code of ethics \rightarrow integrity.

Control variables association: To reduce the epiphenomenal association or confounding threats to validity other than independent variable the control variables were entered into the regression models that might explain variance in the dependent variable. As depicted in the statistical model (Figure 8) important confounding variables were added as a covariate in the regression models. In Model 2 among seven control variables, only gender and position have been found statistically significant which could explain the variation of the dependent variable. In the first data set gender estimates is positive 0.210 with p-value < 0.05, but in the second data set the estimates became much more grater 0.364 and more significant with p-value < 0.01.

The difference between categories of dichotomous gender variable means that males perceive the integrity for 0.364 points higher than females. According to the answers, males tend to think that their organization has more integrity, i.e. less corrupted than females. Another side explanation of it, that males are more tolerant to corruption rather than females.

In the second data set, the variable position has become significant with p-values < 0.05, and the difference between dummy groups is negative, where it means that the lower the position lower the integrity is perceived. In other words, the junior-level of civil servants rated integrity lower where it means that they perceive more corruption rather than high position holders.

The third hypothesis which was related to seven control variables, among them, only gender and position are associated (not independent) with integrity. Thus, the third null hypothesis is **rejected** regarding only gender and position. The other five variables (civil service type, job tenure, education, managerial, age) were not supported statistically.

Analysis of open questions: The analysis of answers for the first non-compulsory open question that was related to the perception of corruption the results showing response rate in the first data set 223 answers out of 423 which is 52.7%, and after purification 129 out of 242 which is 53.3%. In both data sets the response rate almost the same.

Figure 9 is depicted the distribution of answers to the question "What are the main causes of corruption in the public service?". The highest counted answer was the low wages 98 out of 223 (44%) in the first set, and 56 out of

129 (43.4%) in the second set. Therefore, as discussed in the cultural background of corruption; the studies by (Gilman, 2005; The World Bank, 2016; Sydykova & Sulaimanova, 2016; Cokgezen, 2003) mentioned that one of the causes of administrative corruption in public organizations of Kyrgyzstan is the problem of financial circumstances of civil servants. Thus, the overmentioned low wages are making the civil service as market-oriented by Heindenheimer definition. In both data sets, almost half of civil servants blamed the low salaries as the main cause of corruption which is not enough.

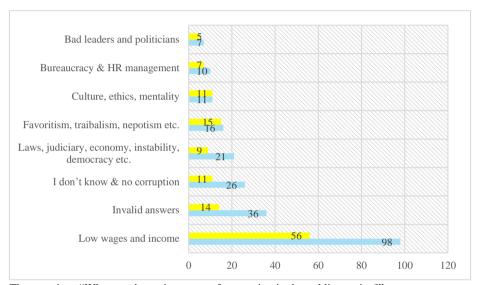


Figure 9 Distribution of corruption causes

The question: "What are the main causes of corruption in the public service?". Blue colored 1st set (n=423), and yellow colored 2nd set (n=242).

The second open-ended question that was related to the code of ethics was sounded like "Does the well-designed code can prevent corruption?". The result showing a response rate in the first data set 236 answers out of 423 which is 55.8%, and in the second data set 131 answers out of 242 which is 54.1%.

In Figure 10 is depicted the distribution of answers for the second question and where a majority of civil servants responded in a confirmative tone that improved code can prevent corruption. The counted 141 answers' as "Yes & I believe" out of 236 (59.8%) in the first set and 75 out of 131 (57.2%) in the second set. Almost twice fewer rejecting answers were counted 65 (27.5%) in the first set, and 40 (30.5%) in the second set. Some civil servants weren't sure to answer or responded as "maybe" 14 (5.9%) and 13 (9.9%). And

few respondents wrote different answers, for example; "it's not just the code, it's about wages, a sense of fairness in society, and a personal moral compass". Some respondents argued the problem of implementation of the code is bigger rather than content quality. Some respondents voiced that "the code is already clear, it just needs to be followed", or "the problem is not in the code, but in employees who are not following the code of ethics, if the management and employees complied with all the norms of ethics, then we would have moved forward a long time ago".

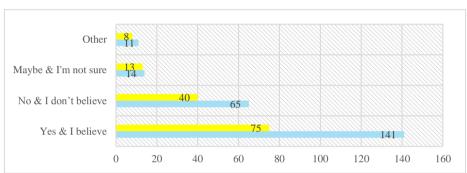


Figure 10 Distribution of civil servants believing in the code

Answers to the question "do you believe that a well-designed code can prevent corruption?". Blue colored 1st set (n=423), and yellow colored 2nd set (n=242).

Summary of findings: The conducted survey brought a total of 423 respondents where manually reviewing the observations has decreased to 42.7% due to outliers and straight liners. But anyway, all estimations have been conducted with both data sets to monitor the difference among them.

After purification, the positive changes were observed in the standard deviations of the variables and final regression result estimates due to improvement in deviation. Therefore, the second set of data was considered more valid and trustworthy than the full data set. Therefore, the final coefficient estimations to answer research questions were used from the second data set.

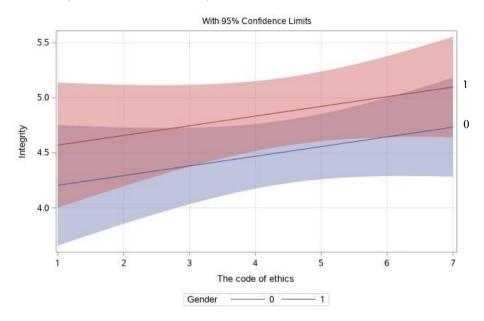
The results of this chapter are aimed to respond to this study's research question of whether the code quality is being an effective determinant in shaping the perception of corruption in civil service i.e. integrity. The survey results and OLS multiple regression results confirmed the first hypothesis that the code content quality has a statistically significant effect on integrity. The content quality has been found as an important determinant where it is

positively associated, i.e. 1-point increase will lead to 0.314 points of increase in the integrity, or the opposite of it 1-point increase leads to a decrease in the average amount of corruption perception.

Besides this, the findings help to examine the importance of the ethical committees i.e. coordinating body as an important mediator in the X-Y relationship. Displayed statistical results confirmed the second hypothesis that the ethics committee is significantly mediating the relationship between the code quality and perception of corruption i.e. integrity. The 0.314 points of increase in integrity have been significantly and fully mediated via the ethics committee. The mediation pathway effect was explained by 78% and the rest 22% were explained through the direct pathway from the code of ethics \rightarrow integrity. The indirect path significance tests (Sobel and Bootstrapping) also proved its significance in the model.

The third hypothesis related to seven control variables was confirmed with two control variables while the rest five control variables were not confirmed. That five control variables (civil service type, job tenure, education, managerial, age) are found independent of integrity i.e. not associated with the perception of corruption. The gender and position of civil servants were statistically associated with integrity and could explain the variation. The difference results between males and females show that male perceiving on 0.364-point higher integrity rather than female (Figure 11). This means that males have been more tolerant to corruption rather than females. In other words, the masculine gender tends to think that their organization is less corrupted.

Figure 11 Gender difference slope



The negative difference has been found between the position categories were civil servants on junior position less perceiving integrity comparatively at highest position servants which were taken as a reference category. In other words, the lower the position lower the integrity has been perceived. This shows information asymmetry between an upper and lower group of servants. Junior level officials tend to think that their organization is more corrupted rather than high-level officials.

Answers for open questions provided with an additional explanation that appropriate salary wages can foster integrity. Almost half of the respondents voiced that corrupted behavior is caused because of low salaries. The majority of answers for the second question, civil servants tend to believe that a well-written code of ethics can prevent malfeasances and abuse of power for private gain. Nevertheless, a few civil servants voiced that employees' obeying code is a problem and without proper implementation, the effect of good code is unlikely will happen.

Chapter 6. Conclusion

"Ethical codes should forge integrity in combination with other important factors against corruption".

6.1 Discussion

Armed with the normative theoretical values public institutions applied the formal code of ethics with the principles of ethical values, norms, and standards of behavior to instill for civil servants while they are serving. While carrying out their duties, civil servants should adhere to these values and stay far from corruption and extortion. Before abusing the power, civil servants should know that they are committing a crime, and this unethical behavior will be penalized, but in real life, civil servants do not adhere, thus the code usually carrying the formal character.

Certainly, the code's mere existence cannot prevent corruption in public organizations because of its complexness. Such a complicated problem needs compound preventions which are must be pursued multidimensionally (Tanzi, 1998). To fully prevent this phenomenon the actions should consist of many policies and mechanisms like digitalization and transparency, rule of law and fair judiciary, disclosure of assets and anti-corruption acts, extrinsic and intrinsic motivation, etc. Each policy should include ethical values, and together with the code of ethics, they are creating the "ethics infrastructure" which have to promote integrity and prevent corruption (Beth & Bertók, 2005; OECD, 2005). Among different mechanisms, the code of ethics as discussed is considered the main one, fundamental to norms and principles.

The findings demonstrated that the code's effectiveness derives from the content, where bad quality has low impact and a good one has a better impact. Therefore, this study aimed to assess the quality of the Kyrgyz code as it has been considered the main determinant. According to gathered data from the civil servants the quality of the content measured as 4.7 on a 7-point scale (or converted 6.1 on a 10-point scale) which is not so bad as expected. But

integrity measurement shows the same results with a mean 4.7. Surprisingly, these results show a higher score, that prevalence of petty corruption not so worse as picturizing international corruption indexes. Therefore, international corruption perception indices have a gap with domestic civil servants (Ko & Samajdar, 2010). However, our main finding is that code of ethics has a positive effect on integrity. According to regression results, the variation in the criterion variable was statistically associated with the independent variable. In other words, the decrease in corruption perception was associated with the quality of the code of ethics. With the support of the first hypothesis, this study shows the importance of code quality against corruption.

Previous studies highlighted the importance of codes, that structure, and content quality have to be easy to understand for the intended audience (Gilman, 2005; Kaptein & Schwartz, 2007; Erwin, 2011; Snellman, 2015). Civil servants are diverse, understandability and cognitive elements are diverse; hence it should be taken into account (Blake et al., 1998). It should engulf all possible mechanisms to solve dilemmas that might occur in public organization life, and in the process of implementing, those mechanisms should be utilized properly by responsible bodies. Ethical codes shouldn't be left in the drawer without management (Whitton, 2001). Also, civil servants as a protected category need special treatment in the implementation process with particular motivation for different dilemmas and diverse individuals (Demmke, 2019).

The importance of content quality with those recommendations should be taken seriously in future ethics management reforms. Because most civil servants believe that a well-constructed and well-written code can prevent corruption and foster integrity.

An important role of mediation: According to civil servants' point of view ethical committees' activity and performance rated average. The ethics committee's mean score is gauged as 4.3 on a 7-point scale (or 5.5 on a 10-point scale), which is lower compared to independent and dependent variables. By confirming the second hypothesis that the ethics committee is completely mediating the relationship between the code quality and perception of corruption, this study exhibits this institutional fabric's important role. The significance of mediation proved statistically by two different methods.

According to (Kaptein & Schwartz, 2007), code success depends not only on content quality but also on other factors that can vary. Therefore, these study findings show that the integrity level highly depends on the actual performance of this coordinating body as an important mediator component. In Kyrgyzstan each public organization creates its own ethics committees as an ethics supervisor to promote high ethical standards, therefore ethics committees should monitor the behaviors, conduct periodically ethical training for staff, investigate code violations, and make decisions for those violations. But if these committees carry out their duties poorly then all ethical values will stop transfer through the chain towards integrity as a part of operational code. The small number of aspirational values will be forgotten among civil servants without periodical maintenance.

Other important factors: (Dollar, et.al, 2001) demonstrated that the propensity for corruption differs between men and women, because the female gender more responsive to ethical values, they are more generous and show more empathy. This study shows the same findings that gender is as factor that can affect the variation of perception of corruption. Masculine gender gauge the integrity higher than feminine, where according to male's opinion corrupted behavior is less observed. Hence, gender attitudes towards corruption are different and males are more tolerant towards corruption.

Multiple regression results demonstrated that perception of corruption differs between positions of civil servants. Junior employees rated the integrity of their organization lower comparatively high position employees. This finding shows how information differs between high-level and low-level officials through the principal-agent problem. Where managers (agent) are usually in the high hierarchical position elected or appointed have more information and have to suppress the corruption, hence considers their organization's integrity higher. While junior employees (principal) are in the lower hierarchical position has less information than the agent, thus their perception is that organization is more corrupted. Besides, principals in their daily work can notice that agents are not benevolent and abusing their authority.

The other problems like political instability, bureaucracy, tribalism, nepotism, and bad leadership without ethical commitment are other factors of

corruption. But among these variations, leadership commitment is important to foster integrity in the public organization. Scholars (Ashkanasy et al., 2000; Beeri et al., 2013) deem that managers and leaders can be considered another principal factor in supporting ethical behavior. By establishing the ethical climate and fostering integrity they can prevent corrupt behavior. According to the questionnaire results (Appendix I) respondents rated averagely (4.58) to the question "Do you agree that the ethical behavior of leaders is clearly stated in the Code?". Nevertheless, some respondents raised this problem that leaders and managers do not follow the ethical norms and often demonstrate not exemplary behavior. Therefore, agents betray principals' trust which creates an overmentioned principal-agent problem.

Another factor that demonstrates as a cause of corruption is the salary of civil servants. This year's average salary in Kyrgyzstan is around 220\$ which is not enough to survive, hence their priority is not a public service anymore. The market-oriented definition explains that civil servants will seek to gain profit by abusing position and granted authority under these circumstances. Thus, Kyrgyz civil servants lack extrinsic motivation more in civil service than intrinsic ones.

The last problem that is more devastating is the cultural and sociomental problem that has been grown for decades. Citizens are consciously perceiving *legal nihilism* where it refers to a lack of respect for the law. Unfortunately, it became a part of daily life, and it already became part of the culture. This problem needs a consistent implementation of ethics elements such as a code of ethics, coordinating bodies, other HR policies with ethical values, rule of law, and leadership to build an "island of integrity" contrary to the socio-mental problem (Gilman, 2005; Demmke, 2019). Thus, ethical codes should forge ethical institutions together with the active coordinating body, and it will be much more effective in a combination with other important factors. The consistent implementation will forge a person of integrity with integration into the public environment, with a sense of social issues, and social responsibility (Kaptein & Wempe, 2002).

6.2 Policy recommendations

This study aims not to show the poor quality of the code content or weak integrity system, either not to emphasize the level of corruption perception, but to accentuate to reforms importance in the ethics management field of civil service.

The code of ethics amendment: First and foremost, the current code of ethics must be amended properly with the consideration of modern and current problems, and maintenance of it. Those parts with an ambiguous explanation should be rewritten in plain language with a clear accent to deontology and consequentialism norms. Ethical norms and standards should be reflected in the legal framework. The problem with creativity can be solved by scanning other ethical codes' ideas, procedures, and standards (Lewis & Gilman, 2012). For example, in the Korean case, they have both "Public service ethics act" and "Code of conduct for public officials" where the ethics act is more operational with the principles of an asset or property registration and disclosure, while the code of conduct is more aspirational with standards of conduct. They are not mutually exclusive and can complement each other. To make them practical in life the Korean government conducts a public service ethics program to guide and execute accurately its objectives. Periodically maintaining ethics management by these two acts they improving internal integrity without leaving codes abandoned.

Emphasis on managers' commitment: In the newly revised code, managers' responsibility must be highlighted with clear obligations as part of their official duty. For example, the Finnish Integrity and Anti-Corruption system can be scanned for practical ideas. Finland always on the top list as the least corrupt country and has the highest perceived corruption index according to Transparency International. Their ethics infrastructure is comprised of different acts as a legal basis for high ethical standards including leaders. Therefore, managers' commitment and their ethical conduct are the basis for legality when values are not a mere word. Leaders must implement the codes practically to take decisions and actions. In civil service, exemplary managers are another important mediator between the X and Y relationship. For example,

Finnish public servants have been asked in the survey what they think about the most effective determinant that can affect high standards of ethics. According to individual opinions, the number one factor has been considered as an example of management when leaders and managers provide exemplary standards. The second factor the displaying the values, then information, training, ethical rules, etc. (Äijälä, 2005). Hence, a manager's commitment is an important factor affecting high standards of ethics. It must be highlighted clearly within the code content and norms should be formulated based on virtue ethics (Kaptein & Wempe, 2002).

Renovation of the ethics committee's: The additional part of reform is to improve the ethics committee's qualifications and duty (activity) together with code content reform. The committees that have been created in each organization and as it is found as an important mediator in ethical value transfer. By this study active operationalization of code and fair investigation or penalty execution by ethics committees is found unsatisfactory. For example, different organizations have different sizes of employees and those who have fewer employees might face a problem of creating the committee and its implementation. Besides, the ethics committees might have a conflict of interest in the punishment process as they are colleagues working together and with close interrelationship.

Create an independent ethics coordinating body: Longer-term with the higher cost recommendation is to create an ethics council as an independent office of ethics (ethics department) under the president office. This new independent coordinating body will make a final decision for ethics violations and oversee the whole ethics management in the example of the United States Office of Government Ethics (OECD, 2000). After the creation new body, the final penalization process of current ethics committees will be transferred to that new ethics council, and ethics committees in organizations would have only the authority to conduct training, collect information and make primary investigations under the guidance of new ethics council. Violations punishment burden can be divided as it is now distinguished in the current ethics code as significant and serious. By classifying the violations, the only serious violation can be reviewed by the independent ethics department, and internal ethics

committees can review significant violations after the ethics department consent.

Create the Code of Conduct for top leaders: As it found that leadership commitment is not acceptable and as it demonstrated that principal-agent problem exists, elected or appointed top officials should have strong ethical guidelines to be exemplary. To achieve that, need to create a new code only for appointed or elected officials. Moreover, complaint investigations and code violations punishment can be the only prerogative of the newly created ethics council because the internal ethics committee will be powerless against appointed or elected top leaders.

Public organizations integrity assessment: After the creation of the ethics council recommended to create integrity assessment as a cross-organizational benchmark. For example (Gilman, 2005) introduced the concept of the "island of integrity", when through the assessment of the integrity of the public organizations using the indices or scores every year, the program can breed the spirit of competition among the assessed organizations. This assessment can be done by the new ethics department as their responsibility to oversee ethics management.

As the Kyrgyz government doesn't have any practical experience before they can look for the Korean integrity assessment method which is very comprehensive and well recognized among OECD and UNDP (Anti-Corruption and Civil Rights Commission, n.d.). South Korea since 2002 practicing this concept for public institutions to measure the level and causes of corruption. The idea of it that the government can intentionally raise the bar of integrity to improve it every year using the benchmark. Cross-organizational assessment will help to see which public organization is lagging behind and have a corruption problem. It can help to evaluate the implementation measures to prevent corruption.

Ethics website: The last long-term recommendation is to create a website with an online database with real cases and their solutions. An example of the US Department of Defense where they created the "Encyclopedia of Ethical Failure" with the posted cases of where DoD employees violated the ethical standards. As (Hill & Lynn, 2016) we're saying;

"some cases are humorous, some sad, and all are real. Some will anger you as a federal employee and some will anger you as an American taxpayer" p.281.

The encyclopedia will be a practicable guideline with a description of cases for the ethical committees in their work.

Furthermore, this online website could be as communication for civil servant's reporting or signaling the wrongdoings. For example, among questionnaire items (Appendix I) lowest mean of 3.73 refers to the question "If you report a violation, do you agree that the Code guarantees you protection from retaliation?". Results mean that civil servants whistleblowing is reluctant, they afraid of retaliation. Therefore, anonymous whistleblowing is helpful against ethical violations in the Kyrgyz society context.

Summary of recommendations: From the overmentioned policy recommendations this study outlining the following summary guidance:

Table 9 Summary of recommendations

The low cost (short term)	The high cost (long term)
Amendment of the Code of Ethics	Create Ethics Council (department)
- Clear distinguished principles,	- Restructure the responsibilities
values, and meaningful sanctions.	between old and new bodies.
- Managers obligation as an integrity	- Invent the Code of Conduct for
constructor.	high ranking officials.
- Renovation of ethics committee	- Establish Integrity Assessment.
responsibilities with clear	- Launch an ethics website with an
procedures to enforce and	online database of cases and with
investigate.	the communication
- Maintenance and support with	(whistleblowing) line.
ethical programs, training, and	
interpreting ethics laws/regulations.	

6.3 Limitations of the study

In the process of data analysis, this study faced a lot of straight liners and outliers among respondents. The big amount of irresponsible replies can be explained by the civil servant's state of nature when they are engulfed with red tape. Another explanation is the State Personnel Service employee conducts that survey, hence to protect their organization some respondents could intentionally take an extra survey. Moreover, among the respondents might be the ethics committee members which can affect response bias as they have an interest. Therefore, future surveys should consider such possible interventions.

As this study was conducted by random sampling the online questionnaire dissemination radius is unknown because of anonymity. For better generalizability, to the population and with consideration of an organization's differences such studies should be cross-organizational with the quota sampling method. This kind of approach much helpful to avoid survey bias and will provide an organizational comparison in the output results.

An online survey has its own pros and cons, and the limitation of online surveys is the uncontrollability of questionnaire link dissemination among respondents. As corruption is a complex and hidden phenomenon the paper-based survey is better, however, it needs much more time and finance.

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APPENDIX I
DESCRIPTIVE STATISTICS OF ITEMS

Question	Mean	Std.dev
Q1. Do you agree that the language of the Code is easy to	5.31	1.51
understand when you read it?	(5.42)	(1.27)
Q2. Do you agree that the structure of the Code is written	4.85	1.52
in a very interesting way?	(4.93)	(1.30)
Q3. Do you agree that the Code regulates all possible	4.76	1.66
ethical risk areas in your organization?	(4.64)	(1.49)
Q4. Do you agree that the ethical behavior of leaders is	4.75	1.78
clearly stated in the Code?	(4.58)	(1.68)
Q5. Do you agree that the Code clearly defines the	5.11	1.59
procedure for reporting a violation?	(4.99)	(1.47)
Q6. If you report a violation, do you agree that the Code	4.11	1.89
guarantees you protection from retaliation?	(3.73)	(1.66)
Q7. Do you agree that the Ethics Committee is taking	4.67	1.86
timely action to resolve the reported violations?	(4.35)	(1.77)
Q8. Do you agree that the Ethics Committee often	4.36	2.08
organizes provides training for the team on ethical	(4.07)	(1.99)
conduct?	4.55	1.07
Q9. Do you agree that the Ethics Committee properly	4.77	1.87
investigate allegations of violations?	(4.51)	(1.73)
Q10. Do you believe that employees who are caught on	4.78	1.83
violating ethics rules were fairly disciplined according to	(4.52)	(1.67)
Code by Ethics Committee?		
*Q11. Do you agree that the Code is available? (you can	5.54	1.69
easily find or download it)	(5.95)	(1.04)
Q12. Do you believe that the members of your	5.42	1.54
organization handle their tasks transparently?	(5.35)	(1.38)

Q13. Do you agree that the members of your organization	5.23	1.64	
are duly performing their duties, regardless of the	(5.08)	(1.58)	
requirements of third parties?			
Q14. Do you think that a relationship based on	4.86	1.84	
acquaintance or kinship does not affect the members of	(4.57)	(1.73)	
your organization in the performance of their official			
duties?			
Q15. Do you believe that the members of your	5.19	1.71	
organization properly use their official position, not for	(4.93)	(1.62)	
own personal purposes?			
Q16. Do you believe that the members of your	5.15	1.73	
organization do not use internal information for own	(4.88)	(1.65)	
personal purposes?			
Q17. Do you believe that the members of your	4.99	1.96	
organization do not accept gifts, money, or other valuables	(4.81)	(1.86)	
from interested parties?			
Q18. If you report an act of corruption, do you agree that	4.38	2.00	
you will be adequately protected from retaliation?	(3.93)	(1.82)	
Q19. Do you believe that those who involved in	4.80	1.95	
corruption are effectively detected and punished in your	(4.45)	(1.82)	
organization?	(/		
Q20. Do you believe that the anti-corruption system is	4.98	1.89	
operated efficiently in your organization?	(4.70)	(1.86)	

In parentheses coefficients of 2 set (n=242)

APPENDIX II

QUESTIONNAIRE

PART ONE		
The general questions		
1. Gender	(1) Male (2) Female	
2. Age	Fill the blank	
3. Current public service type occupation	(1) State service (2) Municipal service	
4. Length of work in public service	Fill the blank	
(in years)		
5. Job position category	(1) Junior position (J-A, J-B)	
	(2) Senior position (S-A, S-B)	
	(3) Head position (M-A, M-B)	
	(4) Highest position (H-A, H-B)	
6. Are you in a managerial position or not?	(1) Subordinate	
	(2) Managerial	
7. Highest level of your education	(1) Bachelor or Specialist (2) Master	
	(3) Ph.D. candidate or Ph.D.	
PART TWO		
This section refers to the Code of Ethics. You	u need to answer how much you agree	
with the following statements on a 7-point scale.		
(1) – Strongly disagree (2) – Disagree (3) – Rather disagree than agree		
(4) – Neutral (I find it difficult to answer) (5) – Rather agree than disagree		
(6) – Agree (7) – Strongly agree		
Q1. Do you agree that the language of the Code is easy to understand when you read		
it?		
Q2. Do you agree that the structure of the Code is written in a very interesting way?		
Q3. Do you agree that the Code regulates all possible ethical risk areas in your		
organization?		
Q4. Do you agree that the ethical behavior of leaders is clearly stated in the Code?		

- Q5. Do you agree that the Code clearly defines the procedure for reporting a violation?
- Q6. If you report a violation, do you agree that the Code guarantees you protection from retaliation?
- Q7. Do you agree that the Ethics Committee is taking timely action to resolve the reported violations?
- Q8. Do you agree that the Ethics Committee often organizes provides training for the team on ethical conduct?
- Q9. Do you agree that the Ethics Committee properly investigate allegations of violations?
- Q10. Do you believe that employees who are caught on violating ethics rules were fairly disciplined according to Code by Ethics Committee?
- *Q11. Do you agree that the Code is available? (you can easily find or download it)

PART THREE

This part deals with the perception of corruption. You need to answer how much do you agree with the following statements on the same 7-point scale.

- Q12. Do you believe that the members of your organization handle their tasks transparently?
- Q13. Do you agree that the members of your organization are duly performing their duties, regardless of the requirements of third parties?
- Q14. Do you think that a relationship based on acquaintance or kinship does not affect the members of your organization in the performance of their official duties?
- Q15. Do you believe that the members of your organization properly use their official position, not for own personal purposes?
- Q16. Do you believe that the members of your organization do not use internal information for own personal purposes?
- Q17. Do you believe that the members of your organization do not accept gifts, money, or other valuables from interested parties?
- Q18. If you report an act of corruption, do you agree that you will be adequately protected from retaliation?

- Q19. Do you believe that those who involved in corruption are effectively detected and punished in your organization?
- Q20. Do you believe that the anti-corruption system is operated efficiently in your organization?
- Q21. In your opinion, what are the main causes of corruption in the public service? *This question is open-ended and optional. You can answer at your discretion.*
- Q22. Do you believe that a well-designed Code can prevent corruption?

 This question is open-ended and optional. You can answer at your discretion.

국문초록

부패에 대한 인식과 윤리강령의 관계

키르기즈 공화국의 사례를 중심으로

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다른 개발도상국들과 마찬가지로 키르기즈 공화국의 부패는 거의 모든 중요한 영역에 부정적인 영향을 미치며 널리 퍼져있다. 이 복잡한 현상을 억제하기 위해 당국은 다양한 반부패 장치들을 사용해왔고 그 중에서 윤리강령은 가장 관습적인 것으로 남아있다.

강령의 효용성은 문헌에서 광범위하게 논의되어 왔으며 대다수의 강령이 내용의 질과 그 이행에 대한 고려 없이 오로지 선포에만 근거하고 있었다. 따라서 본 실증연구는 키르기즈 공화국 공무원 423명을 대상으로 실시한 설문조사를 통해 부패 인식의 편차가 강령 내용의 질에 의해 설명되고 있음을 입증하였다. 더욱이 윤리위원회의 조정 없이는 강령 내용의 질과 부패 인식 간의 관계가 존재하지 않는 것으로 나타났다.

주제어: 윤리강령, 청렴, 중재, 부패인식

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