



**Copenhagen
Business School**
HANDELSHØJSKOLEN

Linguistic characteristics in corporate corruption

*A study about salespeople and customers' linguistic characteristics'
eventual impact on the risk of corrupt behavior*

MASTER THESIS – 15/5-2023

**MSc – EBA INTERNATIONAL MARKETING AND
MANAGEMENT**

Copenhagen Business School

LISA NICOLE RAFSTEDT – 150662

Number of pages: 63

Number of characters: 155 930

Supervisor: Selma Kadic-Maglajlic

Abstract

A complex topic such as corruption needs to be studied from different perspectives in order to enhance the understanding of it and corporate corruption particularly is a topic still in need of more attention in the research literature. The theoretical concept of boundary spanner corruption refers to a certain type of corrupt behavior appearing between two or more corporate representatives from different firms and in this thesis, this concept is applied from the perspective of salespeople in particular. It is being investigated to what extent salespeople nowadays observe or experience the development of social cocoons which is another theoretical concept increasing the risk of boundary spanner corruption. In the search for whether salespeople are more prone to develop social cocoons than non-salespeople, linguistic characteristics are taking an underpinning aspect of the study in order to contribute with the perspective of personal characteristics as an eventual influential factor on the propensity to develop corrupt behavior. Moreover, the project also covers a customer perspective where linguistic characteristics are being investigated as eventual influential factors regarding customers' engagement in corrupt activities. Thus, this thesis project is divided into two studies covering the salespeople perspective and the customer perspective. Study 1 covering the salespeople perspective is conducted with 12 qualitative interviews and focuses on the development of social cocoons in the relationship between a salesperson and a customer in a B2B context. Study 2 covers the customer perspective and is conducted with a quantitative research strategy through a textual analysis measuring linguistic characteristics' impact on customers' engagement in bribing.

The results from the textual analysis were in turn subject of a linear regression analysis in order to examine which linguistic characteristics were significantly influential on customers' engagement in corrupt activities. Even though limitations of the study need to be taken into consideration when interpreting the results, this project uncovered some linguistic characteristics as being influential in customers' engagement in corrupt activities. These were specifically **Clout**, **Authentic**, **Emotional tone**, **Social**, **Money** and **Risk**. However, from study 1 of this project, no linguistic characteristics could reasonably be related to sales peoples' propensity to develop social cocoons since the results showed there has been a significant decrease of developments of social cocoons in present times compared with older days. Thus, the theoretical connection between salespeople and development of social cocoons has not been confirmed empirically in this project.

Keywords: *corporate corruption, social cocoons, boundary spanner corruption, linguistic characteristics, salespeople*

ACKNOWLEDGEMENT

A special thank you is dedicated towards my supervisor for this thesis and for all the participating interview respondents. It is with great gratitude to you all that I was able to conduct this thesis report with the methodology chosen for this project. Thank you for your keen interest in the topic and the project itself.

TABLE OF CONTENTS

1 Introduction	5
1.1 Background	5
1.2 Institutions' role in society	7
1.2.1 Formal institutions	8
1.2.2 Informal institutions	9
1.3 Defining corporate corruption	9
1.4 The relationship between a salesperson and a customer in a B2B context	10
1.5 Problem formulation and presentation of research questions	11
1.6 Delimitations	13
2 Theoretical framework	13
2.1 The four theoretical perspectives of corporate corruption	13
2.1.1 Corruption as a rational action	14
2.1.2 Corruption as institutionalized practice	14
2.1.3 Corruption as cultural norm	15
2.1.4 Corruption as moral failure	15
2.2 Cultural dimensions in corporate corruption	16
2.2.1 Uncertainty avoidance	16
2.2.2 Future orientation	17
2.2.3 Individual/in-group collectivism	17
2.3 Corruption-rising factors of international expansion	17
2.3.1 Organizational distance to core values	17
2.3.2 Organizational entry mode and level of ownership	18
2.4 Corruption in sales	19
2.4.1 Boundary spanner corruption	19
2.4.2 Social cocoons	21
3 Study 1 – Salespeople perspective	22
3.1 Research design	22
3.2 Critique of qualitative research	23
3.3 Development of the interview guide	24
3.4 Data sampling	27
3.5 Data collection	28
3.6 Empirical analysis of interviews	29
3.6.1 Analysis of theoretical corruption-affecting factors	29
3.6.2 Analysis of communicative characteristics	33
3.6.2.1 Authenticity	33
3.6.2.2 Analytical thinking	33
3.6.2.3 Clout	34
3.6.2.4 Emotional tone	35
3.6.3 Analysis of experiences of social cocoons	36
3.6.4 Analysis of perceived presence of social cocoons internationally	38
3.7 Sub-conclusion	40
4 Study 2 – Customer perspective	41

4.1 Research design	41
4.2 Critique of quantitative research	42
4.3 Data sample	43
4.4 Data coding	44
4.5 Descriptive statistics	45
4.6 Analysis in LIWC	47
4.6.1 Empirical results	49
4.7 Linear regression analysis	49
4.7.1 Empirical results and analysis	50
4.7.1.1 Successful- vs unsuccessful bribings	50
4.7.1.2 Willingness of paying a higher bribe	53
4.7.2 Robustness testing	54
4.7.2.1 Heteroscedasticity	55
4.7.2.2 Autocorrelation	56
4.8 Sub-conclusion	57
5 Conclusion	58
5.1 General conclusions and answers to research questions	58
5.2 Managerial implications	61
5.3 Limitations	61
5.4 Future research	62
List of references	63
Appendix 1	66
Appendix 2	67

1 Introduction

1.1 Background

A complex concept like corruption also entails a complex way of understanding the meaning of it and how it works. Castro, Phillips & Ansari (2020) suggest that in order to enhance the understanding of corruption and thereby improve the ability of getting rid of it, corruption should be studied at different levels to involve the different perspectives of the concept due to the high complexity of the concept. One difficult aspect of the concept lies in the definition of corruption since this can be interpreted in several different ways depending on who you ask. However, Jain (2001) presents one definition generally agreed on: “acts in which the power of public office is used for personal gain in a manner that contravenes the rules of the game.” (Jain, 2001, p.73). What can be noticed from this definition is the use of “power of public office” which refers to the public- and authority wise power particularly. The article by Jain (2001) further presents different types of corruption, all obtained from a public perspective of corruption where legislators, bureaucrats and political leaders are the main actors in the corruption field.

What has been studied most frequently regarding corruption is governmental corruption and that is also generally what is referred to when speaking about corruption in a country. By searching for corruption perception indexes online at Statista.com, one can see that economic development is one crucial factor raising the frequency of corruption in a country. In the corruption perception index developed by (Statista Research Department, 2023a) of the most corrupt countries in 2022 are Somalia, Chad, Syria, Yemen and Libya all at the top of the index indicating a high level of perceived corruption in these countries. Additionally, in the same index, the least corrupt countries worldwide 2022 are Denmark, Sweden, New Zealand, Finland, Norway and Singapore among the top countries with least corruption in the world (Statista Research Department, 2023b). Reflecting on what differs these countries mostly, the factor of economic development can reasonably be mentioned as a crucial one.

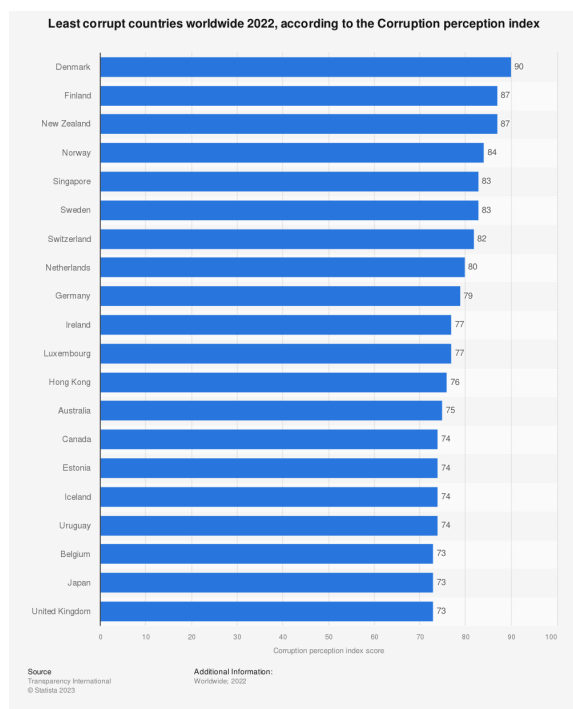


Figure 1: Least corrupt countries 2022 according to the corruption perception index (Statista Research Department, 2023,a).

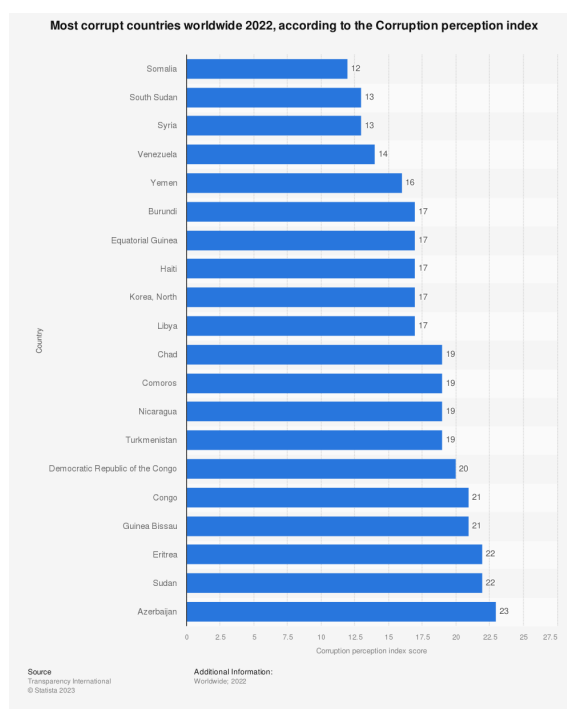


Figure 2: Most corrupt countries 2022 according to the corruption perception index (Statista Research Department, 2023b).

Another renowned corruption perception index is the one by Transparency International (2022). This index is presented below in figure 3 in a visual view including all countries in the world. The pattern of economic development as an influential factor of corruption can also be seen here.

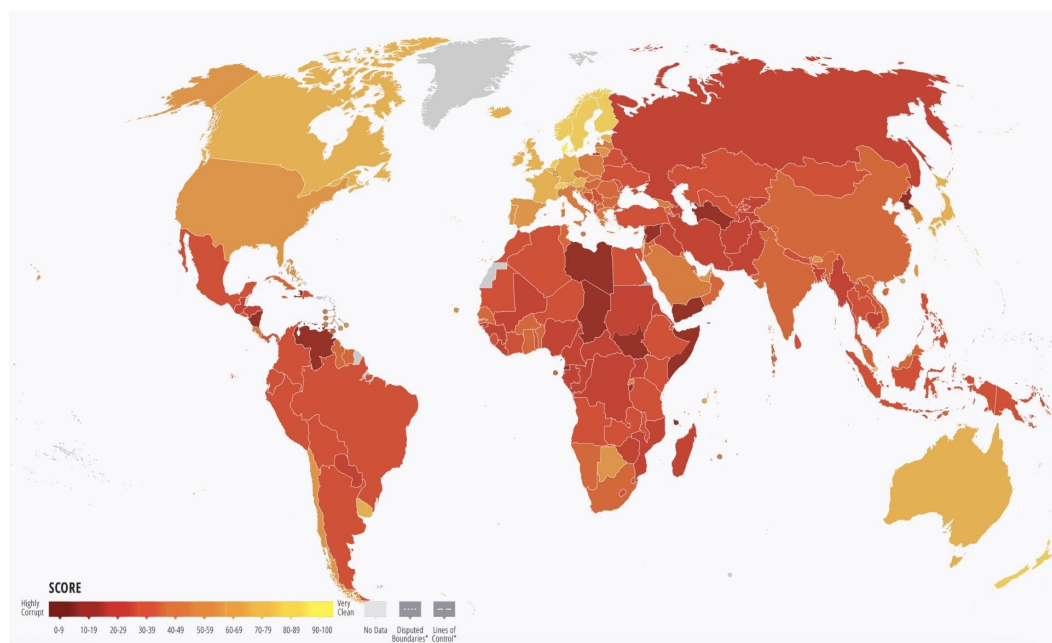


Figure 3: Corruption perception index presented by Transparency International (2022).

How the economic development looks in a country may often be associated with the government in the country in question. The government are the ones holding on to the public power of adjusting laws to facilitate economic development and also the ones with the highest possible power of a country with the ability to change the economic development for the better. However, corporations and organizations are equally important when it comes to economic development of a country due to their high contribution to society (Castro, Phillips & Ansari, 2020).

Thus, corporate corruption has not gained the attention it deserves in existing literature due to the big focus on governmental corruption. Again, in order to enhance the understanding of corruption which is required to figure out how to decrease the levels of corruption worldwide, all types of corruption needs to be investigated where corporate corruption also plays a key role in the search for a better understanding of corruption. In order to differentiate between governmental- and corporate corruption, Castro, Phillips & Ansari (2020) present the biggest difference as to where the harm caused by the corrupt activities is appearing. Governmental corruption causes harm to the whole society by widely implementing opportunistic behavior in society. In contrast, harm caused by corporate corruption is mainly at the expense of shareholders of the corporation and its stakeholders (Castro, Phillips & Ansari, 2020).

Opportunistic behavior is a way of acting that aims to maximize the individual gains of a partnership. Thus, opportunistic behavior only occurs with a minimum of two actors where each individual continuously acts purposively to maximize the own gain at the expense of the counterpart. The goal of acting opportunistically is therefore to maximize the own gain and minimize the counterpart's gain or with other words, maximize its losses (IGI Global, n.d.). Opportunistic behavior could simply be when a salesperson does not tell the buyer all information about the product to be sold, but holds on to some of the information in order to sell the product as fast as possible. This would easily be the case when an individual tries to sell a damaged product to a customer for instance. Moreover, opportunistic behavior causes flaws in the free market and aggravates the process of enabling the free market to work independently (Grant, 2018). Hence, opportunistic behavior is thus an underlying natural humane behavior causing flaws on the market where corruption is an elaborating problem from this kind of behavior.

1.2 Institutions' role in society

Continuing on the topic of opportunistic behavior as was presented in section 1.1, there is also a need to present the institutional perspective of a market to continue embracing the background of the concept of corruption and its underlying factors. Institutions are an important part of a society and one definition of it is "regulative, normative and cognitive structures and activities that provide stability

and meaning to social behavior” (Peng et al. 2009, p.64). Furthermore, the main purpose of institutions is to reduce the uncertainty in a market and make the market work. Institutions cover everything that facilitates transactional actions for an individual in society. Because of the lack of trust between people, institutions contribute as an important part of an economically developed country (Peng et al., 2009). Institutions encompass both formal and informal institutions and a detailed description of both types is provided in the subsequent subsections.

With opportunistic behavior as an underlying background of human behavior, institutions have been developed in countries in order to facilitate the market transactions and thereby ensuring an economic development of the market. Additionally, with institutions comes more trust and a significantly reduced level of corruption. Again, observing the data by Statista Research Department (2022, a and b), the countries listed as the top ones suffering mostly from corruption nowadays are all less economically developed countries where institutions have not yet been developed to a large extent. In contrast, all countries listed as the top ones with least level of perceived corruption are all economically developed countries where a high level of general trust have been implemented.

In fact, it is also shown that formal institutions combined with the quality of civil society influence the effect of CSR on the risk of corporate corruption. Hence, corporations with strongly implemented CSR ensuring policies and practices are less likely to engage in corporate corruption than firms without the focus on CSR (Krishnamurti et al., 2018). This also confirms the general reflection that the more stable environment the firm is surrounded by in terms of well functioning institutions, economic development and the focus on the contribution to a better society also mitigates the risk of engagement in corporate corruption. This can reasonably be connected to Maslow's hierarchy of needs (McLeod, 2023) where the most basic needs of a human must be fulfilled before the individual will be able to focus on higher needs in the hierarchy such as friendship, family, sense of connection and self-esteem. Applying this to a societal perspective, corporations and the society as a whole must have economic stability before the question of how to contribute to a better environment can be brought up. In an economically developed society, institutions are often developed to a high extent and involve both formal and informal institutions. What differs the two types is described below.

1.2.1 Formal institutions

Formal institutions are the regulative ones in a society and involve political systems, economic systems and legal systems. Without these kinds of institutions, a market would face a high level of uncertainty and a lack of general trust. All societies need formal regulations to work properly. The formal institutions cover all strict and formal regulations in a community. The formal institutions are the highest regulative elements in a country ensuring all operations and activities going on in the country in question are legislative (Peng et al., 2009).

1.2.2 Informal institutions

The informal institutions are the unwritten rules and cover the culture, norms and ethics in a community. When deciding on how to act or what transaction to make in a market, not only the formal institutions influence what the outcome will be, but also the informal institutions. If a market has a culture widely accepting corruption, it will be much easier to engage in corruption compared to a market with a culture strictly not accepting corruption.

The same principle goes for other concepts than corruption. Culture, norms and ethics all have a big influence on how an individual acts, way of thinking and how they perceive different concepts as accepted or not. Thus, the informal institutions cover all unwritten regulations of how to act in a society generally constructed by cultures, norms and ethics (Peng et al., 2009).

1.3 Defining corporate corruption

Because corruption is a complex and sensitive topic, it is hard to find one single definition of what it means since the limit of reaching corruption can be perceived differently among people. However, Castro, Phillips and Ansari (2020) discuss several mentioned definitions of corruption in general before they finally land in their own definition of corporate corruption. Seen from a rational cost-benefit perspective, if a person beneficially gains more of the corrupt action than what the total loss is of being caught, corruption is likely to occur. Furthermore, a widely used definition of corruption is also mentioned as “the abuse of public power for private benefit” (Castro, Phillips and Ansari, 2020, p.937). Moreover, social context has increasingly become more important in defining the term corruption and the same goes for the underpinning culture in the social context where the corruption takes place. This has shed light on the importance of interpretation of corruption in different social contexts which has become an additional factor in describing an individual’s actions rather than just assuming that the individual acts rationally.

The existing definitions of corruption have developed accordingly to include an organizational aspect of corruption instead of the traditional individual aspect of it. One argument about corruption presented in the article by Castro, Phillips and Ansari (2020) is stating “the concept of corruption reflects not just the corrupt behavior of any single individual – defined as the illicit use of one’s position or power for perceived personal or collective gain – but also the dangerous, virus-like ‘infection’ of a group, organization or industry.” (Castro, Phillips and Ansari, 2020, p.938). Additionally, they also refer to another definition of corruption that begins to use the term organizational gain instead of the personal gain. This definition follows “the misuse of authority for

personal, subunit and/or organizational gain” (Castro, Phillips and Ansari, 2020, p.938). Following from these different definitions being presented in the article by Castro, Phillips and Ansari (2020), the authors themselves state their own definition of corporate corruption which follows “the misuse of formal power by a corporate representative for personal and/or organizational benefit (Castro, Phillips and Ansari, 2020, p.938).

Corporate corruption is also discussed to take place on different levels combined with the governmental perspective. For instance, corporate corruption can occur when a corporate representative pays bribes to a governmental representative in order to escape laws or regulations. In this case, the corrupt act involves both the government and the corporation (Castro, Phillips and Ansari, 2020). However, in this thesis the focus will be completely on corporate corruption, referring to when corruption happens within corporations and only by corporate representatives.

As has been presented, corruption does exist in different formats and can be perceived by different mechanisms which in turn makes it reasonable for researchers to study corruption with different methods and seek to understand it from different perspectives (Castro, Phillips and Ansari, 2020). This thesis will continue the research about this complex topic by deepening the focus on corporate corruption and pursue an examination from two different perspectives – the salespeople- and customer perspective. In this way this thesis not only contributes to the literature by enriching the literature about the generally unknown topic of corporate corruption, it also seeks to continue building on a better understanding of corruption by studying it from a new perspective.

1.4 The relationship between a salesperson and a customer in a B2B context

When it comes to existing literature covering the topic of corruption in businesses, one gap that remains to be examined presented by (Forkmann et al., 2022) is that the existing literature does not encompass the development of social cocoons among salespeople to a large extent. Finding explanatory factors of social cocoon-developing behavior is still something that is of relevance in order to expand the understanding of corporate corruption. Being innovative as a salesperson may also involve being more outgoing and risk-taking since innovation often entails the willingness of trying out new things and taking risks in order to come up with new solutions of problems for instance. In fact, to which extent risk-taking is implemented in an organizational structure is positively related to a firm’s innovativeness (García-Granero et al., 2014).

Applying this principle from a corporate perspective, it is reasonable to interpret B2B salespeople as the innovative ones in a corporate context since they continuously are under the pressure of

identifying customers' needs and also have the capacity to fulfill them. In a B2B context, the customers are often large corporations requiring a personal relationship with the sales company in order to agree on a partnership with them. Furthermore, what often comes with these kinds of customers is the big buying power of the customers which entails great demands and requirements from the customers that need to be met by the salesperson. This type of business involves a much larger amount of money compared with private civil customers.

Forkmann et al. (2022) presents the theoretical concept of *social cocoons* which refers to a micro culture developed within a group of people that violates the norms and guidelines of the company, society or the bigger social structure they are part of. This theoretical concept is described in detail in section 2.4.2. The continuous striving of personal relationships in a B2B context makes it interesting to dig deeper into these kinds of relationships between a B2B salesperson and a customer. Is it possible that a B2B relationship between a salesperson and a customer becomes personal to an extent that increases the likelihood of developing a social cocoon? An interesting investigation would therefore be to look for eventual propensities within a B2B relationship for developing social cocoons. Social cocoons in turn may increase the risk of engagement in a certain type of corporate corruption called *boundary spanner corruption* which is presented in more detail in section 2.4.1. Building on the existing gap of literature of social cocoon-developing factors, this thesis contributes to the literature by investigating personal linguistic characteristics' impact on B2B sales peoples' propensity to developing social cocoons. Furthermore, the linguistic characteristics' influence on customers' engagement in corrupt activities are also being examined and covered in this thesis project.

1.5 Problem formulation and presentation of research questions

Governmental- and public corruption has been studied to a much deeper level than corporate corruption which is the starting point for this thesis. This thesis contributes to the existing research by expanding the literature about corporate corruption and contributes to filling the gap in existing literature about the gap of social cocoon-developing factors.

Engagement in social cocoons may happen both consciously and unconsciously, whereas engagement in corruption more or less happens consciously only. However, engagement in social cocoons are significantly increasing the risk of engagement in a certain type of corruption called boundary spanner corruption (described in detail in section 2.4). Behaviors encouraging the development of social cocoons such as building a strong personal relationship with certain people in business relationships can per definition increase the risk of engagement in corruption. This applies even though the salesperson in this case does not reflect upon it because it is what the role as a salesperson involves.

More commonly, corruption is related to risk-taking and lack of trust among people in a market where institutions barely make a proper function. In contrast, social cocoons and boundary spanner corruption are closely related to a high level of trust where the involved individuals are aware that the practices performed are violating the overall norms and guidelines of the company as a whole.

Building a social relationship is much about social skills and the connection between the individuals. The role as a salesperson involves a lot of relationship building with different types of people and here is where it could be the case that it is easier for them than non-salespeople to develop social cocoons with customers they really connect with. Hence, it seems relevant to investigate characteristics of salespeople and search for an eventual connection to the extent they have experienced social cocoons in relationships with customers. Additionally, including the counterparting perspective – the perspective of the customer, is a valuable contribution to this study considering the fact that the type of relationship in focus for this study is the one between the salesperson and a customer. This leads us to the first research question of this thesis project which is:

(1) What are the linguistic characteristics that potentially lead salespeople to develop a social cocoon which in turn increases the risk of boundary spanner corruption?

If it turns out that salespeople hold on some characteristics in common combined with the fact that they are experiencing propensities and causes of the existence of social cocoons in their role as a salesperson, the following concern is how this looks from the customers' perspective. What characteristics of customers would make them more prone to engage in corrupt activities? This turns out in the second research question of this thesis project which is the following:

(2) What are the linguistic characteristics that affect customers' engagement in corrupt activities?

Moreover, as Sambath & Rahman (2019) states, corruption culture is a big influencing factor when it comes to the propensity to engage in corruption since the limit of what is socially accepted in one culture might differ significantly in another culture. Therefore, the salespeople's own perceptions regarding the propensity of developing social cocoons and how it might differ among cultures and countries are also of interest to capture an international perspective. This discussion leads us to the third research question which is as follows:

(3) Which role do salespeople think that corruption culture has in the perception of propensity to corruption among salespeople from other countries?

The research approach to answer these research questions is divided into two studies. Study 1 is focusing on capturing the salesperson perspective with qualitative interviews in order to contribute with an answer to research questions (1) and (3) whereas study 2 is capturing the customer perspective with a quantitative method of a textual analysis in order to contribute with an answer to research question (2).

1.6 Delimitations

The delimitations that have been done for this study in order to contribute to the enhancing of the understanding of corruption is to focus on corporate corruption rather than governmental corruption. This is because so far there has been a big focus on governmental- and public corruption and the literature about corporate corruption does not exist to an equally high extent. Corporate corruption is similar to corruption in general, a complex concept which also needs to be studied at different levels in order to enhance the understanding of it. For this study, the topic of corporate corruption itself has been narrowed down where the type of boundary spanner corruption is in focus. The theoretical concept of boundary spanner corruption is explained in detail in section 2.4. One social phenomenon also mentioned in the literature about boundary spanner corruption is social cocoons which in turn increase the propensity of boundary spanner corruption. Thus, this thesis focuses on the development of a social cocoon in a B2B context. Moreover, the delimitation of only including salespeople and customers in the empirical study has been made. Despite the big amount of business levels and roles existing in corporations, only the salespeople and customers have been exclusively selected to be examined for this study.

Furthermore, what this study is investigating is linguistic characteristics of salespeople and customers and an eventual relationship between the linguistic characteristics and propensity of encountering corrupt behavior. From the salespeople perspective, the type of corrupt behavior that is being examined is social cocoons in business relationships whereas the type of corrupt behavior that is being examined from the customer perspective is bribing.

2 Theoretical framework

2.1 The four theoretical perspectives of corporate corruption

As has been mentioned before, corruption as a complex and sensitive topic needs to be studied from different perspectives and with different methods in order to enrich the research and understanding of it. Castro, Phillips and Ansari (2020) identified four main perspectives of corporate corruption in the existing management research literature. These four perspectives are *corruption as a rational action*,

corruption as institutionalized practice, corruption as cultural norm and corruption as moral failure.

The subsequent paragraphs describe all the perspectives in detail.

2.1.1 Corruption as a rational action

This perspective focuses entirely on rationality and sees individuals as rational individuals. Here, weighting beneficial gains against potential losses as a result of a corrupt action is the main underlying crucial factor of a decision about acting corruptly or not. If the beneficial gain of the corrupt action is exceeding the risk of getting caught and the following punishment of the action, then the individual will perform the action even though he or she is aware of the illegality. Furthermore, following the rational perspective, this also applies to sizes of the beneficial gain or the potential loss. Indicating on the continuous strive for the better and bigger beneficial gains. The bigger or better a beneficial gain is from performing a particular corrupt action, the higher the chance is for the individual to actually take action in it. The same principle goes backwards, when a potential loss is exceeding the beneficial gain from the corrupt action, the lower the risk is for the individual to take action in it. Commonly, when focusing on this particular perspective, the focus also tends to be on laws and regulations and their subsequent punishments with the purpose of decreasing the level of ongoing corruption. From a rational perspective, the risk of corruption to happen decreases significantly if the punishment as a result of the action is strict enough (Castro, Phillips and Ansari, 2020).

From this perspective, corruption is also seen to be influenced by the level of ownership by the manager himself in the company. A smaller-sized company mostly owned by the manager himself is more likely to engage in corruption than a bigger publicly listed company where the manager does not hold a big ownership of the firm. As can be seen, this perspective illustrates corruption as a logical and rational phenomenon which in turn facilitates the interpretation and understanding of the perspective. However, obviously it also has its limits since the risk of engaging in corruption is not only affected by the weighting of the transactional benefits gained from the corrupt activity. If this was the case, all employees would then engage in corruption as soon as they had financial incentive to do so which is obviously not the case because of the existence of further crucial factors (Castro, Phillips and Ansari, 2020).

2.1.2 Corruption as institutionalized practice

Additionally to the rational perspective as can be used to understand corruption, there is also the perspective that sees corruption as an institutionalized practice rather than a type of action which is a result of a transaction analysis of potential personal benefits gained by the action. From this point of view, institutions are seen as practices and behaviors deeply integrated within a group of people. The

practices may be so deeply integrated that they are taken for granted by the practitioners and not really reflected upon (Castro, Phillips and Ansari, 2020).

In places where public agencies are trustworthy and institutions are working well, engagement in corrupt actions is more challenging since the market already has well-functioning resources that decreases the possibility of acting corruptly. In this case, acting non-corruptly is perceived as an institutionalized practice. However, in societies where institutions and public agencies are not working well or are under development, there are no societal structures ensuring trustworthy transactions on the market. As a result, corruption is more likely to become an institutionalized practice meaning that corruption often becomes a usual way of behavior. This perspective is crucial to understand the challenges with stopping corruption worldwide, particularly in areas where it has become an accepted kind of behavior (Castro, Phillips and Ansari, 2020).

2.1.3 Corruption as cultural norm

The corruption as cultural norm-perspective highlights the importance of culture in the search for a better understanding of corruption. The culture guides to determine an appropriate behavior within a group where all the members share the same culture. The organizational culture in a corporation is highly impacted by the national culture in the country in which the corporation exists. The cultural differences between countries is therefore also one explanatory factor to the cultural differences in corporations as well. In some cultures, giving a gift to someone is perceived as a nice and friendly way of showing your appreciation of your relationship whereas in other cultures it can be seen as a power-influencing way of corruption (Castro, Phillips & Ansari, 2020).

In the same way as societal culture shapes the culture of corruption in a society, so does organizational culture as well when laying the grounds for corporate corruption. One important factor that comes with this perspective of corruption is that it provides incentives to blame corrupt behavior on the culture and thus subsequently leave out the individual responsibility for corruption. Finally, this perspective enriches the general understanding of corruption by providing a social point of view where the culture is decisive regarding what kind of reaction can be expected in a social context as a result of corruption (Castro, Phillips & Ansari, 2020).

2.1.4 Corruption as moral failure

This perspective provides an ethical view of the topic of corruption. Viewing corruption as a moral failure adds a further explanatory view of corruption as it highlights the individual ethical evaluation behind the consideration of a corrupt action. Not only does the collective culture and the organizational norms matter when deciding to engage in corruption in one way or another, also what

can be considered “right” and “wrong” is a crucial contributing aspect to the understanding of corruption. If cultural dimensions state that a particular way of acting is appropriate within the collective setting does not automatically mean that each group member shares the same perception individually. The limit of what is considered corruption can differ drastically among different cultures and philosophies and so does the ethical perception of corruption as well. Additionally, who decides where this limit goes and how is it decided? Taking a situation in a B2B context where the salesperson at the end of the year provides all his main customers with a christmas gift to show appreciation for a successful collaboration the past year. Can this be seen as corrupt behavior or not? How is this decision made and where is it made? These are questions to consider under the perspective of seeing corruption as a moral failure since it puts the view of corruption against what the individual perceives as ethical and morally right (Castro, Phillips & Ansari, 2020).

2.2 Cultural dimensions in corporate corruption

Continuing the literature review about corporate corruption and building on the perspective of corruption as a cultural norm, there are three cultural dimensions that can be used to describe a corruption culture in a group setting according to Sampath & Rahman (2019). These are uncertainty avoidance, future orientation and individual/in-group collectivism. A detailed description of each of the cultural dimensions is provided in this section.

2.2.1 Uncertainty avoidance

A crucial aspect of a culture regarding corruption is to which extent the group of people stand with uncertainty and to which extent they work to avoid it. Countries scoring high on this cultural dimension strongly dislike uncertainty regarding outcomes and results in general. Sampath & Rahman (2019) define uncertainty avoidance as “the extent to which a society, an organization, or group relies on social norms, rules and procedures to alleviate unpredictability of future events.” (Sampath & Rahman, 2019, p.820). Formalized rules, procedures, norms and policies are used to prohibit and prevent corruption. When facing a national culture with a high level of uncertainty avoidance, the risk of corruption occurring is decreasing since the people are deeply set in the framework of formalized policies and rules preventing them from acting differently from what is strictly permitted. In contrast, cultures embracing a low level of uncertainty avoidance do not involve as much formalized policies and procedures. In these cultures, the informal norms have a bigger influence on the society in general which in turn implies that its people will face a higher risk of being more prone to corruption (Sampath & Rahman, 2019).

2.2.2 Future orientation

The second cultural dimension discussed by Sambath & Rahman (2019) is future orientation which they define as “the degree to which a collectivity encourages and rewards future-oriented behaviors such as planning and delaying gratification” (Sambath & Rahman, 2019, p.820). This cultural dimension tells if the culture of the country is focusing more on long-term strategies and solutions than short-term. Cultures scoring high on this dimension encompass strategies, procedures and policies that are future-oriented with a long-term strategic focus. Sambath & Rahman (2019) argue that with a high level of future orientation also comes less risk of corruption because of the higher level of future-oriented behavior which more often is associated with less corruption and less risk-taking. A lower level of future orientation implies a higher risk of corrupt activities (Sambath & Rahman, 2019).

2.2.3 Individual/in-group collectivism

Sambath & Rahman (2019, p.820) present the definition of in-group collectivism as “the degree to which individuals express pride, loyalty and cohesiveness in their organizations or families.” Thus, the more in-group collectivism an individual possesses, the more activities he or she would do that are in line with the organizational culture and norms. The perception and feeling of belonging to a group is of great importance here. With other words, one could also refer to this dimension to which extent an individual perceives his or her loyalty and duty towards a group. Scoring low on this dimension indicates that the individual is more individual-oriented and strives for activities and solutions that are beneficial for himself as a priority rather than focusing on favoring a whole group. This also implies a higher risk of corruption compared with a culture possessing a high level of in-group collectivism because of the seeking of accomplishing individual goals and interests (Sambath & Rahman, 2019).

2.3 Corruption-rising factors in international expansion

Thinking from an international perspective regarding corporate corruption, there are some specific factors mentioned in existing literature that contribute to the increasing propensity to corruption among employees.

2.3.1 Organizational distance to core values

Multinational enterprises (MNEs) are widely common in today’s globalized world and the fact that they usually have their headquarters in one country and the subsidiaries spread across different countries is common for large companies. However, having subsidiaries spread around in different countries far away from where the headquarter is based also implies several types of differences among the entities. These differences are cultural differences, geographical distances, economic differences and psychic distance among all. These differences appear naturally because of the

establishment in different parts of the world with different conditions. There is often a balance between the work of striving for a united company worldwide and the need of adopting to local environments. This balance is brought into focus when it comes to the potential distance to the organizational core values appearing between headquarter and subsidiaries. The higher distance an individual experiences to the organizational core values, the higher the risk the individual will engage in corrupt activities (Sambath & Rahman, 2019).

2.3.2 Organizational entry mode and level of ownership

The different entry modes a firm applies when expanding internationally involves different levels of ownership of the entity in the new country. Sambath and Rahman (2019) mention three different main types of entry modes when a firm expands its international establishments. Depending on which entry mode a company applies when expanding internationally, the risk of corruption will adjust accordingly. Hollensen (2020) describes the different types of entry mode more closely. Firstly, there is the wholly owned subsidiary meaning a subsidiary completely owned by the headquarter's company. There are no other owners meaning that all decisions, core values, policies and organizational culture are brought directly from the headquarter to its subsidiary. With other words, the internationalizing firm not only decides to export to the country in question, it establishes a whole entity there. This mode is also called hierarchical mode and involves both region centers, sales and product subsidiaries and transnational organizations to name a few versions of this mode (Hollensen, 2020). Secondly, there is the intermediate mode where the international expansion is in a form where the new entity is partly owned by the headquarters and partly owned by a local actor. This can for instance be a joint venture or a franchising actor.

The last type of international entry mode is referred to as the non-equity form by Sambatah & Rahman (2019) which is the entry mode with least level of ownership and is described as the *export mode* by Hollensen (2020) since it mainly involves exporting to the new country as an international expansion. This involves both direct and indirect exports. This mode is also connected with low control, low risk and high flexibility since the firm does not establish a new business entity when entering a new market with this type of entry mode (Hollensen, 2020).

Furthermore, Sambath & Rahman (2019) claim that these different entry modes entail different likelihoods of corruption. When entering a new market by establishing a wholly owned subsidiary is more likely to result in that the subsidiary's employees are not engaging in corrupt activities since they are covered and framed by organizational policies and procedures. In contrast, when entering a new market using a non-equity- or an intermediate form, the local culture in the new market will have a bigger influence on the entity as a result of the lower ownership and control by the parent company. If the host-country has a higher corruption culture meaning that the host-country accepts corruption to a

greater level than the home-country, this will result in a higher propensity to corruption among the employees in the host-country. Furthermore, if the host-country has a higher corruption culture than the home-country, this will not have the same influence on the firm if the firm enters the host-country with an entry mode implying a greater level of ownership. Here, the higher level of ownership would weigh more in terms of cultural influence and organizational policies so that the likelihood of engaging in corrupt activities among the employees diminishes (Sambath & Rahman, 2019).

Hence, with this theory by Sambath & Rahman (2019), the level of ownership when expanding internationally is a crucial factor regarding the propensity to corruption in the host-country. This applies particularly when the host-country has a higher corruption culture than the home-country (Sambath & Rahman, 2019). Thus, reflecting upon the theories by Sambath & Rahman (2019), one can see that organizational distance to core values is closely related to the level of ownership in international expansion. The higher level of ownership of the entity in the new market, the less distance to organizational core values and this also tends to result in less corrupt activities in the local environment.

2.4 Corruption in sales

2.4.1 Boundary spanner corruption

Moving forward from reviewing the existing literature about corruption in an international expansion context, this section encompasses corruption from a social and relational point of view. Korschun (2015) suggests that an organization's relationships with different stakeholders are determining the organization's performance and survival. Both internal- and external relationships are important for a firm's performance which is also the reason why many employees are encouraged by their managers to develop usable relationships with suppliers, customers and government officials to name a few. Hence, social relationships seem to be crucial for for-profit enterprises (Korschun, 2015). Furthermore, theory also claims there exists a certain type of corruption occurring in social relationships occasions.

Forkmann et al. (2022) present a relational type of corruption in the context of company representatives appearing mainly between two individuals originating from two different firms. They introduce the concept of boundary spanner corruption which they define as "voluntary collaborative behavior of individuals representing different organizations that violates their own organization's norms" (Forkmann et al., 2022). Boundary spanner corruption is claimed to be possible to grow in any business relationship but Forkmann et al. (2022) draw their focus on the relationship between a sales representative and a customer representative from two different firms. Hence, reviewing this literature entails the salesperson-customer perspective particularly and is of great relevance for this thesis.

To start the description and illustration of what boundary spanner corruption means, it is claimed to cover a wide range of different types of deviance in a corporate construction. Deviance in organizational norms and socially unwritten regulations where unreasonable discounts, gift-giving and excessive social entertaining are all examples of this kind of deviance of organizational norms (Forkmann et al., 2022).

In contrast, there are the more serious and severe deviations that not only affect the organization itself, but it also has an impact on the bigger context in the society as a whole. This could for instance be the violation of legislation through payment of bribes, fraud or bid-rigging which are all examples of this severe kind of deviant behavior in corporations. Thus, boundary spanner corruption covers both these contrasting perspectives of deviant behavior and everything in between. In addition, boundary spanner corruption may also appear at any business level within the corporation such as the sales employees, sales managers and executives (Forkmann et al., 2022).

Perrone, et al. (2003) describe boundary spanners of a firm as the individuals who are located “on the edge” of the organization whose role is to gain information of the partner organization acting in the interest of the home-organization. In other words, people in contact with other organizations on behalf of their own firm’s interests but at the same time ensure that the interests of the partner organization are being reached and met. Thus, these individuals are located in a position demanding them to take two different interests into consideration since the boundary spanner is expected to achieve the interests of both the home-organization and the partner organization (Perrone et al., 2003).

To illustrate the concept of boundary spanner corruption, Forkmann et al. (2022) highlights some crucial characteristics of the phenomenon. The first main characteristic is that “boundary spanner corruption is undertaken by representatives from two or more organizations who collaborate across organizational boundaries.” Hence, in order for boundary spanner corruption to take place, it needs to involve two or more individuals in a collaborative context across different organizations’ boundaries. Another characteristic of boundary spanner corruption is that “the boundary spanners’ collaborative behavior is contrary to their organization’s norms, contravenes formal and informal organizational policies and procedures, and violates their agency obligations to their organization-principals.” (Forkmann et al., 2022). Accordingly, a deviant behavior that does not deviate from the organization’s norms, policies and setups can not be referred to as boundary spanner corruption (Forkmann et al., 2022).

The third characteristic of boundary spanner corruption that is mentioned by Forkmann et al. (2022) is that the corrupt behavior is voluntary. The individuals engaging in boundary spanner corruption are not per definition forced or blackmailed to engage in the corrupt activity. Elaborating this definition,

Forkmann et al (2022) claims “In boundary spanner corruption, although lured or tempted, either individual can decline to participate without experiencing personal negative consequences” which clearly summarizes this characteristic. The last characteristic of boundary spanner corruption to be mentioned is that the representatives’ behavior threatens the well-being of their organizations. Although one or multiple of the organizations involved are benefitting in some way of the activity, the total outcome of the activity has a negative impact on the organization’s well-being due to misallocation of resources and alternative costs resulting in a non-optimal resource management (Forkmann et al., 2022).

Furthermore, Forkmann et al. (2022) is comparing boundary spanner corruption with opportunism to further illustrate how boundary spanner corruption differs and uniquely puts forward a different type of corruption. In opportunistic behavior, there is a predetermined approval of management to act opportunistically. In contrast, engaging in boundary spanner corruption implies engaging in corrupt activities without management’s approval. Hence, in opportunistic behavior, the trust that is potentially broken is the one between the two representatives of two different firms whereas the trust that is broken when engaging in boundary spanner corruption is the trust between the firm representative and the firm’s management executives. Moreover, representatives engaging in opportunistic behavior are acting to disfavor the representative from the partner firm whilst the ones engaging in boundary spanner corruption are acting collaboratively with the representative of the other firm (Forkmann et al., 2022).

2.4.2 Social cocoons

Continuing on the topic of boundary spanner corruption and the salespeople-customer perspective in B2B contexts, Forkmann et al. (2022) also introduce the theoretical concept of a social cocoon. A social cocoon is defined as “a micro culture created within a group where the norms may be very different from those valued by society or even the wider organization” (Forkmann et al. 2022). Hence, according to the definition, a social cocoon can exist between multiple representatives from the same firm. As such, a social cocoon can be described as the development of norms and culture within a subgroup of an organization which violates the norms and culture of the organization as a whole. However, a social cocoon may also appear between representatives of different firms. The presence of social cocoons entails a high level of trust between the representatives due to the usage of non-conforming practices or the non-conforming culture. Non-conforming practices refers to practices not in line with the overall norms, guidelines and regulations of the organization. Due to the high level of trust in a social cocoon, this is one reason why the development of a social cocoon gives rise to an increased tendency of boundary spanner corruption. Trust is a crucial factor creating vulnerability to boundary spanner corruption. It is further mentioned that the more social cocoon-specific norms that

are influencing a group of individuals, the higher tendency of boundary spanner corruption develops. Forkmann et al. (2022) claims specifically:

We theorize that a social cocoon is particularly susceptible to developing corrupt behavior when it is accompanied by simultaneous intraorganizational agency trust in the representatives and interorganizational trust as these factors weaken control and monitoring of trusted representatives. A social cocoon increases the likelihood that any motivation to engage in deviance-inducing factors will be manifest in boundary spanner corruption (Forkmann et al., 2022).

Moreover, as a B2B environment involves space for the building of personal relationships between representatives from different firms and where the skill of adjusting the approach of selling to each particular customer is highly encouraged, this is an environment particularly appropriate for social cocoons to grow (Forkmann et al., 2022). With close and personal salespeople-customer relationships, the risk of being too personal with a customer exists. In the development of trust in a B2B relationship, personal relationships are crucial, but does the risk of developing a social cocoon affect salespeople's propensity to boundary spanner corruption? As can be seen, through the introduction of the social cocoon concept, one can realize that mechanisms such as personal relationships which usually are related to positive outcomes in a B2B context, also can be the causing factor of corruption.

3 Study 1 – Salespeople perspective

3.1 Research design

Study 1 of this thesis is a *deductive study* where theory has been reviewed as a first step followed by a hypothetical testing of empirical data to search for an eventual confirmation of the theory in real-life B2B contexts. Bryman and Bell (2015, p.23-25) describe deductive studies as studies where theory results in real-life observations whereas *inductive studies* are studies where real-life observations result in generalized theory broadly speaking. Whereas deductive studies are testing already existing theoretical frameworks in real-life cases to see whether the theory can scientifically be applied in the particular case, inductive studies generate theory by generalizing conclusions of real-life observations (Bryman and Bell, 2015, p.23.25).

To find out whether salespeople are experiencing the development of social cocoons to a high extent, qualitative interviews were assessed as an appropriate methodology to enable the deeper search for the answers to the research questions. Additionally, since corruption in general is a sensitive topic, qualitative interviews enabled a detailed explanation and discussion of the topic of social cocoons in an informal and relaxed way facilitating the respondents to come up with honest and valuable

answers. If this study of the thesis were conducted in a quantitative way through a survey for instance, the risk of not obtaining honesty and comprehensiveness among the answers would be higher. Also, due to the sensitivity of the topic, the respondents also were more enabled to provide detailed explanations of their answers containing their personal experiences than they would be when filling out a survey with predetermined answers.

The choice of using qualitative interviews from twelve respondents to this study indicates the fact that this study is constructed with a cross-sectional research design with a qualitative research strategy. Bryman & Bell (2015, p.62) present a cross-sectional research design as “[...] the collection of data on more than one case [...] and at a single point in time in order to collect a body of quantitative or quantifiable data in connection with two or more variables [...]” (Bryman and Bell, 2015, p.62).

The qualitative interviews being conducted for this thesis are of a semi-structured construction. Semi-structured interviews are held with a predetermined interview guide but the questions are formulated in a way that provides the respondents plenty of space to provide answers with their own reflections. The answers are not leading the respondent to answer in a certain way but rather look for their own answers with subsequent explanations. Also, the order of the questions being asked in a semi-structured interview are not always exactly the same and the interviewer may also ask follow up-questions that come up during the interview. However, all of the questions included in the interview guide were asked even though the order of the questions did not look exactly the same between the interviews (Bryman and Bell, 2015, p.481).

The interviews were all around 30 minutes each and they were all conducted online through Microsoft Teams except for one to facilitate efficiency having multiple interviews in a short amount of time considering the geographical distance. Only one interview was held physically in person. During the interviews, the audio was recorded and stored to be transcribed later on through the Dictate function in Microsoft Word.

3.2 Critique of qualitative research

There are some criticisms against qualitative research presented by Bryman and Bell (2015, p.413-414) that should be kept in mind when using the qualitative research strategy. Firstly, qualitative research has multiple times been criticized for entailing too much subjectivity that appears during the interpretation of the qualitative data of what data is useful and significantly important for the study. Compared with the quantitative strategy where technological softwares is commonly used for the interpretational part that automatically computes statistical significance for instance, this part is completely put on the researchers shoulders in the qualitative strategy. Additionally, when collecting

qualitative data, there is also a risk that subjectivity may affect the outcome of the data due to an eventual personal relationship with the people being studied. When conducting interviews for instance, subjectivity may arise when one of the interview questions is interpreted differently by the interviewer and the interviewee or between interviewees resulting in non-optimal answers as being used as the qualitative data (Bryman and Bell, 2015, p.413).

Bryman and Bell (2015) furtherly suggest that in qualitative research, the data being collected is oriented by the researcher who is the person who both collects, interprets and analyzes the data which automatically entails a high degree of subjectivity. Furthermore, due to the fact that the data being collected is mainly oriented by the researcher is also causing a difficulty to replicate the study. One researcher's own preferences and interests are likely to influence the choice of data being collected and which factors to interpret as significantly important for the study. A study made by one researcher may be constructed in a completely different way from another researcher depending on the different interests and preferences. Thus, the challenge of replicability in qualitative research is a fact and is closely related to the entailed subjectivity of qualitative research. Moreover, the possibility of generalizing research findings gained through qualitative research is also limited. Even though it depends on how many respondents etc. the study has and from how many different locations or organizations they come from, the main point of qualitative research is to strive for answers providing a deeper understanding of a certain topic on a smaller number of respondents than is being used in quantitative research. Thus, by definition, findings from qualitative research is generally harder to generalize to a wider scope than it is with findings from quantitative research (Bryman and Bell, 2015, p.414).

Lastly, the lack of transparency is a common critique of qualitative research and refers to the lack of transparency regarding the choice of respondents and how they were chosen from the beginning for the study. It is relevant as a reader to know how the selected respondents for the study are chosen in order to appropriately represent a wide range of the particular data sample for the study in question (Bryman and Bell, 2015, p.414).

3.3 Development of the interview guide

The interview guide was prepared in line with some recommendations presented by Bryman and Bell (2015, p.488). Firstly, the questions were ordered in different topics. The first three questions covered the topics of risk-taking, uncertainty and future orientation and the second part covered the questions about the personal linguistic characteristics of the salespeople. The third part of the questions covered the topics of social cocoons and cultural differences among social cocoons. Furthermore, the questions

were formulated in a way to ensure to cover the research areas needed for the research questions and were also adjusted towards the interviewees' perspective as a B2B salesperson.

Another element of the interview guide that was prepared according to Bryman and Bell (2015, p.488)'s recommendations was the preparation of a *facesheet* including background information of the respondents in terms of their current role in the company, years of experience in B2B sales, size of the company and the applicable industry where the company is operating in. According to Bryman and Bell (2015, p.488), these kinds of facesheets with background information of the respondents do facilitate the analysis in terms of putting the answers into contexts. Before the actual interview started, a few general questions about the interviewee's working tasks, areas of responsibilities and generally about the firm's operation were being asked in order to ensure an underlying understanding of the interviewee's answers to the questions (Bryman and Bell, 2015, p.488).

The full interview guide is presented in Appendix 1. As already mentioned, the first section of questions in the interview guide covered the topics of risk-taking, uncertainty and future orientation. These questions were aimed to cover any eventual personal characteristics of the respondents that according to theory are making the person more prone to engage in corrupt activities. The aim was also to see if these characteristics were in common for the majority of the respondents and to somehow search for any eventual salesperson-specific characteristics that explained salespeople more or less risk-taking than others.

These first three questions were inspired by the theories presented by Sambath & Rahman (2019). Firstly, uncertainty avoidance and future orientation are two corruption-decreasing factors. By avoiding uncertainty to a high extent and actively working towards avoiding it, the individual would be less prone to corruption. Moreover, through the implementation of long-term solutions and the focus on the long-run in any business area, the individual or group would be less prone to corruption (Sambath and Rahman, 2019).

Continuing on the area of obtaining the linguistic characteristics of the interview respondents, the subsequent section was about the communication style they preferred when communicating with a B2B customer. All these four questions were based on the four linguistic characteristics generated by the software program LIWC-22. These four linguistic characteristics were also used in study 2 of this thesis. Hence, to enable a reasonable comparison of salespeople's and customers' linguistic characteristics in study 1 and study 2, it seemed appropriate to allow for the same measurements in both studies. The four measures used for this study are **Authenticity**, **Analytical thinking**, **Clout** and **Emotional tone** and are the underlying factors for formulating the questions in the second section of the interview guide (LIWC, n.d. a)).

LIWC-22 uses the measure **Authenticity** to describe the honesty and spontaneous level of the communication. A situation where a person has prepared a public speech would score low in this measure due to the high level of social awareness. A speech held by a person spontaneously however, would score high on this measure since it would contain a higher level of the person's spontaneous thoughts and reflections. The first question of this section of the interview guide was formulated in order to enable the measurement of Authenticity by asking whether the respondent prefers a formal and conscious way of communication with a customer or a more relaxed and spontaneous way of communication (LIWC, n.d. a)).

The second measure made by LIWC-22 which was the underlying factor of the formulation of the second question of this section was **Analytical thinking**. This measure describes the analytical advanced level of the communication. People using a language indicating an analytical, formal and structured way of thinking will score high on this measure (LIWC, n.d. a)). This could for instance correspond to a situation where a person is well prepared with statistics or underlying arguments based on facts and science. The second question in this section of the interview guide was formulated to cover whether the respondent preferred an analytically prepared way of communication or a more personal and impulsive way of communication.

Clout is the measure used by LIWC-22 to measure to which extent the person's leadership and social status can be interpreted from its way of communicating (LIWC, n.d. a)). The third question in this section asked the respondent of his or her own perception of whether it is possible to interpret and reflect upon his or her leadership and social status through the communication used by him or her. Finally, **Emotional tone** is used by LIWC-22 to capture the extent to which emotions are involved in the communication. If an expression contains a high level of emotional words of both negative and positive dimensions, it would result in a high score of emotional tone (LIWC, n.d. a)). Thus, the last question of this section asked the respondents whether they used to involve emotions in their communication with customers or if they prefer to exclude it.

The third section of the interview guide covered the theory by Forkmann et al (2022) about social cocoons and if the respondent could relate to this concept and to what extent he or she had experienced this as a B2B salesperson. The reason for gaining data about this was to see generally to what extent salespeople are encountering the concept of social cocoons when developing personal relationships with their B2B customers. In addition, the question of the respondents' perceptions regarding social cocoons in other cultures and branches was also included in order to cover the theory put forward by Sambath and Rahman (2019) about cultural dimensions affecting the propensity to corruption. Here, the interviewee was asked whether he or she perceives differences in cultures or

branches when it comes to the presence of social cocoons. The last section of the interview guide included questions of the respondents' general perception of the presence of social cocoons and how it differs between countries.

3.4 Data sampling

The overall sampling approach used for this study of the thesis is purposive sampling which is presented by Bryman and Bell (2015, p.430) as a sampling approach where the data sample is selected according to criterias as to make it possible to answer the research question for the study. Furthermore, one type of purposive sampling is theoretical sampling where theoretical saturation is a crucial aspect. This type of purposive sampling is managed through the extent to which theoretical saturation is achieved and the continuation of data collection is strongly related to when the theoretical saturation is achieved (Bryman and Bell, 2015 p.431-432).

This study of the thesis uses theoretical sampling in terms of the theoretical dimensions of boundary spanner corruption and social cocoons that the sample of this study is based on. However, in order to utilize the dimension of theoretical saturation as to assess when enough data has been gained, a better approach would be to analyze the interviews continuously rather than after all 12 interviews were conducted as was the case for this study.

One could also argue for generic purposive sampling in this study. Generic purposive sampling is applied when the selection of respondents are made through a criteria referred to as a *priori* by Bryman and Bell (2015, p.433). This criteria can for instance be socio-demographic factors and is decided upon in advance by the researcher. In this thesis, the sample is mainly based on the criteria of either having been working as a salesperson in a B2B context or are currently working as a salesperson in a B2B context with at least 5+ years of experience.

Additionally, another criteria being used for the sampling in this study was to include both genders among the respondents and not accept a sample only involving one gender. This was decided with the purpose of obtaining as diverse a sample as possible and resulted in 3 out of 12 respondents being women. Age was not an important factor but the years of experience in B2B sales was the most crucial one. Moreover, geographical location of the respondents was not assessed crucial for this study even though it would result in more generalizable results with possibly more interesting answers. However, due to difficulties of getting contact with people internationally, the sample for this study was mainly filled with Swedish and Danish respondents. A summary of the three main sample criterias for this study can be seen in Table 1 below.

Have been or are currently working as a B2B salesperson	At least 5+ years of experience in B2B sales	Inclusion of both genders
--	---	----------------------------------

Table 1: Summary of sample framework

Lastly, the snowball sampling form was also reasonably applied to this study since the initial sample was an amount of five respondents. The snowball sampling is referred to as when the participants of the study in turn suggest more individuals from their own network fitting the sampling framework (Bryman and Bell, 2015, p.434-435). Throughout the process of this study, several respondents suggested other individuals they knew with the proper knowledge and experience fitting the sample framework. Starting with an initial amount of five respondents, due to the snowball sampling effect it ended up with an amount of 12 interviewees.

3.5 Data collection

All respondents were held anonymous for the study in order to facilitate the interview process which was why no personal data was collected. However, as stated before in line with Bryman and Bell (2015)s suggestions for a successful interview process, a facesheet was constructed containing background information about the respondents to facilitate the contextualization of the answers later on in the analysis. The facesheet is presented below presenting background information such as current professional role, actual industry, company size and years of experience in B2B sales. In addition, in order to facilitate for the reader, short summaries are presented in Appendix 2 where the main points of the findings from each interview are presented.

RESPONDENT NUMBER	PROFESSIONAL TITLE	INDUSTRY	COMPANY SIZE	YEARS OF EXPERIENCE IN B2B SALES
R1	Regional Director	Promotional products industry	400+ employees	23 years
R2	Director of Commercial Sales	Cyber security industry	3000+ employees	10+ years
R3	Business Manager	Raw materials industry	10 000+ employees	30+ years
R4	Key Account Manager	Promotional products industry	46 employees	30+ years
R5	CEO	Private equity industry	2000+ employees	15+ years

R6	Operational Chairman of the Board	Packing industry	10 employees	30+ years
R7	General Manager	Retail and wholesale industry	90 employees	30+ years
R8	Sales Director	Graphic industry	35 employees	33 years
R9	Account Manager	Aluminium industry	850 employees	6 years
R10	CEO	Shipping industry	9 employees	22 years
R11	Chartering	Shipping industry	9 employees	22 years
R12	Account Manager	Aluminium industry	850 employees	15 years

Table 2: Facesheet of interview respondents

3.6 Empirical analysis of interviews

This section is structured accordingly with the order of the interview questions. The first topics being covered by the interview questions are the theoretical corruption affecting factors risk-taking, uncertainty-avoidance and future orientation. Furthermore, the analysis goes forward with covering the questions about personal preferred communication styles in line with the communication styles categories assessed by LIWC-22. Next, the analysis covers the topic of social cocoons and lastly goes into the findings of what the respondents' perception is regarding salespeople from other countries and their propensity of encountering corrupt activities. Parts of the analysis includes samples of the empirical answers from the interviews, these parts are where the answers to the interview questions differ to a bigger extent or are giving certainly interesting answers. Questions where a clear pattern of answers or a clear majority of a specific answer is shown are not presented with original answers from the interviews due to the greater simplicity of presenting these answers in running text.

3.6.1 Analysis of theoretical corruption-affecting factors

The theoretical concepts of *uncertainty avoidance* and *future orientation* originates from the theory presented earlier from Sambath and Rahman (2019) and are both corruption-reducing factors. The more uncertainty avoidance an individual or a firm entails, the less propensity for that person to engage in corrupt activities. Similarly with future orientation as the more future oriented an individual or a firm is, the less propensity of engagement in corrupt activities (Sahman and Rahman, 2019). The

first question of the interview guide asked the respondents about their willingness to take risks at work. The question was formulated as follows: “*How would you describe your personality when it comes to risk-taking and how often do you take risks at work?*”

This question aimed to seek for an eventual common personal characteristic of B2B salespeople of generally being risk-taking people. The responses for this question differed a lot between the different respondents and a clear pattern could not be found here. Some respondents claimed they had no problems with taking risks at work as long as they were aware of the consequences of an eventual failure of taking the risk. Others clearly suggested that risks are not something they do at work at all. Below is presented a sample of the answers from the interview respondents to the very first question of the interview. The answers presented below are a shortened version of the full answer.

Respondent	Original answer
R1	<i>[...] but it also has to do a lot with the whole thing called empowerment, because I'm empowered to take these risks then I of course do what I call calculated risk. So I know what the implications can be if I take the risk and then I can take it because I'm empowered to take it. [...] but I don't have any problem taking a risk as long as I know the pitfalls and also the risk that I'm taking you know.</i>
R5	<i>When I worked as a salesperson it was pretty much risks in general actually. It involved pretty big businesses and large sums of money which turned out into big risks [...]. But it's also a bit of what it's like to be a salesperson, that you would dare to take some risks to get business. [...] but salespeople do have the tendency to be willing to take some risks.</i>
R7	<i>It depends on the situation and I sometimes feel like yes, I can take a big risk, but I want a good base and I also want to be in control of the risk, so to speak.</i>
R8	<i>No but it is very little risk-taking since we are so controlled by our main owner. [...] Our HR department used to send out e-learnings of what is legal and not legal etc. So no, we have very little risk-taking. I am more of a risk-taker in private, you could say.</i>
R9	<i>It depends on which level but I don't take risks at work, first of all we have a big focus on safety in general so we have zero tolerance due to safety, yes.</i>
R12	<i>I am pretty much organized and want control so to speak. I'm not so much risk prone so to speak but I want control over the sequence of events and I want to know that what I'm doing is in line with the guidelines and regulations we have.</i>

Table 3: Sample of interview answers on interview question 1.

As can be seen from the table above, the answers of the first question in the interview guide differed a lot among the respondents and a clear pattern of similar answers could not be found. R1 and R7 describe a balanced willingness of taking risks where knowing the consequences of an eventual failure of taking the risk would mean is crucial for them in order to consider taking risks. R5 claims that risk-taking is somehow included in the role as a salesperson and is something that can be counted for

when working with B2B sales. In contrast, R8, R9 and R12 answers were all in a more risk-averse direction where risks are avoided at work as much as possible. In total, 4/12 respondents claimed they take balanced risks where knowing the pitfalls of the risk is crucial for them to be willing to take the risk. 6/12 respondents stated that they are not taking a lot of risks as a salesperson and lastly only 2/12 respondents claimed to a clear extent that they are willing to take risks in general as a salesperson. Thus, it does not seem to be the case that salespeople in general are more risk-taking than non-salespeople according to this data.

Moving on to the next question under the theme of corruption-affecting factors which is about uncertainty avoidance, the results showed a bit more clearer pattern. The question was formulated as follows: *How do you interpret the word “uncertainty” and what do you associate it with?* Uncertainty avoidance, as already mentioned in line with what Sambath and Rahman (2019) describe is a corruption-affecting factor in terms of when uncertainty is avoided to a large extent, it will contribute to less corruption activities compared with if uncertainty is not intended to be avoided. The responses to this question still differed a lot among the respondents but a clearer pattern could be seen from the answers. Among the respondents, it was only one who described uncertainty as something positive in general. The other respondents either connected uncertainty with negative aspects or claimed it could be both positive and negative depending on the situation. Out of the 12 respondents, one characterized uncertainty as something positive in general, seven respondents characterized uncertainty as something mostly negative and four respondents claimed that uncertainty could both be positive and negative and thus did not characterize the word uncertainty as either clearly negative or positive. Hence, uncertainty avoidance does not seem to be a corruption increasing factor among B2B salespeople according to this result and this data. The table below presents a sample of the responses to the second question of the interview guide.

Respondent	Original answer	
R1	<i>I mean, in general, I would define it as a negative term when it comes to uncertainty. But of course, uncertainty can also be that if our customer knows this... its also uncertain for them and in case of uncertainty, they would be likely to deal with someone who they have the confidence in [...] then it can become an advantage for you, provided that you have a good relationship with the customer.</i>	Negative
R3	<i>Uncertain outcome is not necessarily negative, it is both and it can go both ways so to speak. Let's say I'm in a negotiation for instance, then of course from my side I wish as high a profit as possible, but I don't know before the negotiation what will happen. Then there is an uncertainty around this negotiation but from my point of view it's both positive and negative and you need to be prepared so that I get fortunately out of the negotiation of course, so I think it goes both directions.</i>	Negative/positive

R4	<i>I think it's really difficult because it depends on which context you use the word uncertainty. I think the entire existence is currently a big uncertainty. Whichever way we look, it's uncertain right now.</i>	Negative/positive
R6	<i>Yes, it can actually be both because there is an uncertainty whether you will get the business or not. [...] there is a certain uncertainty of whether you will get the business or not, so I see it also as positive when you can compete against your competitors and the uncertainty you have until you have won the business is exciting if you win. If you had known this from the beginning it would not have been equally fun [...].</i>	Negative/positive
R9	<i>I see it as negative and when we talk about current uncertainty it is about how the current situation looks like in the world and how order intake looks like within the near future. It is very uncertain right now.</i>	Negative

Table 4: Sample of interview answers of interview question 2.

The far right column in the table above states the respondent's general attitude towards uncertainty. Among the answers from the sample presented above, two respondents were mostly negatively attuned to uncertainty whereas the other three respondents were indifferent between positively and negatively attitude towards uncertainty. In total, out of 12 respondents, seven respondents said they interpreted uncertainty mainly as something negative and four respondents were indifferent whether to interpret it mostly as something negative or positive. Only one respondent associated uncertainty mostly with something positive. As such, similarly with the results of the responses to question 1 of the interview guide, it does not either seem to be the case that uncertainty avoidance is something less applicable in the role as a salesperson according to this result. The majority view of uncertainty among the respondents is negative and the majority of the other half see uncertainty as both negative and positive. If uncertainty avoidance in line with what Sambath and Rahman (2019) present about this theoretical concept affecting corruption propensity would increase salespeople propensity of engaging in corrupt activities, the result should have shown a majority of positive attitudes towards uncertainty.

The last question under the first topic of corruption-affecting factors in the interview guide was about the theoretical concept of future orientation also presented by Sambath and Rahman (2019). If it turned out that the salespeople did not work in a future-oriented way, this could be concluded as an increasing factor of corruption propensity. However, the responses to this question showed the opposite and they also implied a clear pattern and almost a fully united answer to this question. The question was formulated as *Do you prefer working with long-term solutions or short-term solutions? Are there any situations where you would prefer the other?* Here, the responses showed a clear majority of the preference of working with long-term solutions as 10 out of 12 respondents answered they preferred long-term solutions over short-term solutions. Only two respondents said they preferred

short-term solutions over long-term solutions. Thus, through this result, the conclusion that future orientation is not a contributing factor of whether salespeople are more prone to corruption can reasonably be drawn. Furthermore, this result is not surprising as it can also be related to the role of a B2B salesperson in itself since it usually involves a high level of personal relationships with the customers and therefore also entails a high extent of long-term solutions- and relationships.

3.6.2 Analysis of communicative characteristics

The second part of the interview guide was about communication style and this part is constructed completely in accordance with four of the communicative characteristics generated by the LIWC program used in study 2 of this thesis. The four communicative characteristics generated by LIWC for study 2 are already described in detail in section 3.3 and are thus the underlying factors for this part of the interview guide. This part of the interview guide was conducted in order to enable a comparison between the qualitative results of study 1 and the quantitative results of study 2.

Four of the communicative characteristics generated by LIWC are thus examined on both the salespeople perspective of this thesis (study 1) and the customer perspective (study 2). The four different communicative characteristics **Authenticity**, **Analytical thinking**, **Clout** and **Emotional tone** are connected to one question each in the interview guide and the analysis below is presented in the same order as the questions in the interview guide.

3.6.2.1 Authenticity

The first question of this part of the interview guide was related to the communicative characteristic **Authenticity** and was formulated as follows: *When meeting with a customer, do you prefer a formal, predetermined way of meeting or do you prefer a relaxed, personalized and spontaneous meeting?* The answers to this question were all more or less similar to each other as 11 out of 12 respondents replied that they prefer a relaxed, personalized and spontaneous meeting rather than a formal and predetermined one. Only one respondent replied that a formal and predetermined meeting is rather preferred. Hence, from this result, it seems reasonable to conclude that the salespeople included in these interviews prefer a business communication involving a high degree of authenticity.

3.6.2.2 Analytical thinking

Similarly, the responses to the next question which was related to the communicative characteristic **Analytical thinking** were also all similar to each other. This question was formulated as: *When communicating with your customer, do you prefer a more formal, prepared and analytical way of communication or do you prefer a more relaxed, casual and friendly style of communication?* A clarifying explanation of this question was provided to each respondent by putting forward that this

question was mostly about whether the individual usually prepared evidence and underpinning material before a meeting with a customer or not. The evidence and underpinning material could for instance be in terms of prepared statistics, background information and arguments relevant for the meeting. To this question, 10 out of 12 respondents answered that they usually prepare materials and evidence before a meeting. The remaining two respondents were both a little bit splitted in this question. Therefore, the final sub-conclusion from this question is that analytical thinking is preferred in the communication with the customer among the respondents included for these interviews.

3.6.2.3 Clout

The next question in the interview guide was the one related to the communicative characteristic **Clout** meaning to what extent an individual's social status and leadership skills can be interpreted through his or her way of communication. The question was formulated as: *In your opinion, what does your way of communication with the customer imply about your confidence, social status or leadership?* It was a challenge to ensure that all respondents interpreted and understood this question similarly and correctly but with repeated explanations of what was actually meant with the question the overall impression was that the respondents finally understood it right. The answers differed significantly and the table below presents a sample of the answers to this question.

Respondent	Original answer
R2	<i>[...] I don't appreciate playing out a title to get what I want or to fix a situation but rather try again to understand what the counterpart wants out of it and see if I can help out. So generally no, I don't think the counterpart perceives me playing out a position of power to get what I want.</i>
R4	<i>I'll answer as you usually do on TV and say that it is up to others to judge. I don't know.... [...] I always try to have a communication based on the situation. And then I always notice as soon as I need to be more certain and say 'come here customer I will help you' and then I do that. [...] no I actually don't know. But I try to base my communication on the situation I'm in and on what I'm exposed to.</i>
R5	<i>[...] and if you can switch between these levels smoothly and also to be well prepared then they usually think that wow, here is someone who knows and who is trustworthy and has a leadership where he sees the different parts of the company.</i>
R7	<i>Uhm.. I don't know. When we talk with consultants within leadership they use to rank my leadership skills pretty high. Then perhaps my colleagues don't think so haha. But I think I can be little dominant sometimes.</i>
R10	<i>I use to entail a lot of trust with me that when I appear that in some way they trust what I'm saying and that is of several reasons [...]. This experience is something I have with me all the time and then I always try to be happy and nice and so on. But I also know that I'm determined when needed and that combination makes sure that people listen to me.</i>

Table 5: Sample of interview answers to question 6.

A phenomenon that was mentioned several times among the answers to this question was that the capability of adjusting a communication style depending on who you communicate with in a smooth way will entail a higher perception of social status and leadership skills. This was mentioned by both R4, R5 and R10 as presented in the table above. It was mentioned during the interviews that the role as a salesperson entails a high level of reading by people and being able to adjust your communication towards the customer.

Nine out of 12 interview respondents replied that they did agree that one's way of communication does say something about the person's leadership. The remaining three respondents were either indifferent as to whether the communication actually was meaningful regarding one's level of leadership or not. Thus, from this result a fearful conclusion is that the majority of the salespeople interviewed do believe that it is possible to gain a perception about their general leadership skills based on their way of communication in their role as a salesperson.

3.6.2.4 Emotional tone

The last question related to the communicative characteristics generated by LIWC was the one related to the characteristic **Emotional tone** and was formulated as *What is the role of emotions in your communication with the customer?* Here, there was a majority who believed that emotions are important to include when communicating with a B2B customer but all the answers were not that clear of whether the person did involve emotions or not in their communication with customers. For instance, from the table below presenting a sample of the responses of this question can be seen that R2 and R4 both tell that emotions is something they try to avoid when communicating with customers, R11 is in a more neutral direction regarding emotions in business relationships whereas R3 and R8 both believe that emotions do exist in their communication with customers. Since 8 out of 12 respondents replied that they do believe that emotions are a part of their communication with customers, it is reasonable to conclude from this result that most of the respondents use emotions in business communication.

Respondent	Original answer
R2	<i>I try to avoid it as much as I can, if I'm very happy I think it's hard to withhold it and if I'm upset then I need to take a step backwards and reflect over how to formulate my messages. It is a conscious position so I try to avoid involving emotions but it also depends on the relationship with the customer [...].</i>
R3	<i>[...] but if it's in physical meetings then I have to say, I experience emotions there. It's not just pure cold... Yes but I think people perceive there is an emotional touch, absolutely.</i>

R4	<i>Well in the written communication I try to not involve it but it is difficult if you are in a meeting and if something is not right then it is hard to withhold. I try to hide it cause it's about the fact that I don't have the meeting because the customer will act therapist to me if I don't feel good. [...] and next meeting it is [...] and we all should be happy because it is a positive customer and we will do this and this... Yes but wait, I just need to switch mode. It is very difficult sometimes.</i>
R8	<i>No but they are with me. They are very important. We sell expensive machines for 20 millions and then you think it needs to be based on facts from the customer's perspective regarding the final decision. But no, it is 50% gut feeling and emotions involved in why they choose us or another so emotions are extremely important.</i>
R11	<i>I think that if I'm upset over a customer of a certain reason, that is not something the customer should be aware of. However, the customer can be aware of that I don't think it's right. But I would never speak louder or scream or say unpleasant words. That never happens. [...]. But generally I think I'm pretty much neutral.</i>

Table 6: Sample of interview answers to question 7.

3.6.3 Analysis of experiences of social cocoons

There were two questions related to the respondent's experience of social cocoons in their role as a B2B salesperson. These questions were aimed to investigate to what extent the salespeople involved in these interviews had experienced social cocoons and how well they were familiar with the phenomenon. As already mentioned, the existence of social cocoons does increase the risk of boundary spanner corruption occurring between two or more representatives from two or more different firms. The first question covering this topic was formulated as follows: *Have you ever experienced or observed salespeople in your industry developing particular unusual practices with their customer which becomes specific for that relationship in particular that might differ from the norms of the salesperson's company?*

The responses to this question indicated more or less the same pattern – that unusual practices within business relationships and social cocoons seem to happen to a greater extent in older days compared with the present. An overall impression of the answers to this question was also that companies nowadays generally work hard against this phenomenon. Even though the answers differed a lot the majority of them implied the same message of that unusual practices happened more frequently in older days. Below is presented a sample of the answers to this question.

Respondent	Original answer
R1	<i>I don't think it's that unusual. So it's more like when you have a strong relationship with a customer and they have the confidence in you, you have proved over several years that you are a good partner for that person then you would also be granted certain preferences and privileges that another salesperson wouldn't have [...].</i>
R4	<i>[...] but what I know happens from experience is when we for instance call a</i>

	<i>specific person because he is extremely nice and you can always count on him and he does that little extra. You know such a person who does everything for you basically without always charging. Then you might not base your decisions on facts but rather on the perception that this person will solve it out in a good way. Maybe not always the best quality or to the best price, but this person can always be count on and always does what he is asked to do. That happens I have observed.</i>
R5	<i>I have actually experienced it several times and with this we get into this with different countries and different cultures and what is considered OK in Sweden and what is considered OK in other countries and yes, in Asia for example where I have worked a lot, there it is like, if you get too close to the customer and one is too much involved in the relationships and things are being offered etc. Maybe a trip or... you take out the turns more there so to speak.</i>
R8	<i>[...] if you are not that much at your own company but more out visiting the customers which basically is our role. That when you visit customers then you sometimes become more empathic towards the customer and take their side that is a risk and happens often with all salespeople in all industries that you take the customer's side and think your own company is stupid [...]. Therefore we have sales meetings to try build a community with why you always should take our own company's side first from an economic perspective.</i>

Table 7: Sample of answers to the interview question number 8.

R1 gave an informing answer about this phenomenon and explained how it is a part of the role as a B2B salesperson. From the table above, R1's response to this question implies that the term "unusual practices" is something that usually evolves in a successful partnership. R1 continues the response by explaining how sharing of certain information within a successful customer relationship facilitates reducing the risks for the both representatives and this reasonably can be seen as irrational. R1 also says that "I believe it must be a natural evolvement. When you work with the customer, the further you get and the more you get to know the customer, then you are simply awarded with more privileges."

R4 explained in the answer to this question that in the industry where R4 works, it is more or less the same people and the people rarely leave the industry completely resulting in that you get personal relationships more easily with them. R4's perception is that the fact that the industry contains more or less the same people during a long time period does facilitate the development of personal relationships which in turn gives rise to the development of unusual practices such as the example presented in table 7 above. R8 describes a phenomenon clearly related to the concept of social cocoons generally in the environment of salespeople. The phenomenon that salespeople often end up spending more time with their customers than people from their own companies resulting in them sometimes taking the customer's side more than their own company's. This can fairly be connected with the concept of social cocoons since the description fits with what the theoretical concept describes. Totally, 6 out of 12 respondents said they had observed or at least were familiar with unusual practices being used in business relationships. One respondent was not familiar with unusual

practices in business relationships at all and the remaining five respondents all agreed that unusual practices were more commonly used in older days but that companies nowadays work actively against it.

The second interview question covering this topic was the following: *What is your overall perception of people in your industry about non-conforming practices within a salesperson-customer relationship in your culture?* This question was aimed to ask for a general summary of each respondent's perception of salespeople's usage of unusual practices. Here, 9 out of 12 interviewees shared the perception that unusual practices in business relationships were generally more commonly used in older days compared with the present. The general term used to describe "unusual practices" among the interviewees here was the focus on the offering of trips, activities, dinners etc. to the customer in order to enhance the relationship with them. In older days, it seemed to be the case that companies consciously tried to build a more personal relationship with the customer which in turn was expected to improve the business relationship as well. However, a clear majority of the interviewees shares the perception that companies generally work actively against this type of unusual practices and rather try to differentiate between the personal relationship with a customer and the actual business relationship. So the boundary line between what the personal relation is and what the business relationship is is more clearly defined nowadays than in older days.

3.6.4 Analysis of perceived presence of social cocoons internationally

The last topic covered by the two last questions in the interview guide was the topic contributing with an answer to research question (3) and asked the interviewees about their perceptions regarding salespeople's propensity to developing unusual practices or social cocoons internationally. The first of these two questions was formulated as: *Is this specific for the culture that you are coming from? What about other cultures and branches?* The table below presents a sample of the answers of this question from the interviews.

Respondent	Original answer
R1	<i>[...] I know for certain because I worked in international groups as well. And there are cultural differences and it's quite common at least some years ago that it was quite common that if you were in a purchase department and you were purchasing things then you would also expect something in return from the supplier that would benefit you personally. There are still some irregularities [...] but I know that Denmark is different from other countries.</i>
R5	<i>There are those indexes where you can see how corruption is in different countries and the higher value on this index the more corrupt the country is. I believe one finds more of these things. So the culture is an important aspect here. Then I also think that the industry has an impact due to the different maturity in different industries. [...] so I think both the industry and the national culture that determines the outcome.</i>

R6	<i>It is a little bit about how south you are going the more you give I use to say. In Spain and Italy one gives even more. That's my experience that it is still like that, but they start to become restrictive there as well. But in comparison with the north of Europe it is a big difference.</i>
R10	<i>Cultures for sure. For us the industry is how it works due to the reason that we are a few people who are supposed to do big... build big ships etc. to companies which of course involves a huge sum of money which of course also makes the relationship very important. We drive ships everywhere to north of Africa for instance, and there are bribes appearing. Which is a practice down there in that culture [...]. Are you arriving there with a ship in a harbor you have to give everyone there a pack of cigarettes because that's how it works there.</i>

Table 8: Sample of interview answers on question 9 in the interview guide.

The four answers presented in the table above all share the perception that national culture is an important factor affecting the existing level of unusual practices appearing in business relationships abroad. Other perceptions among the answers provided for this question was that branches also are crucial and the level of unusual practices being used can differ drastically between different branches. Eight out of 12 respondents perceive either cultures or branches as influential factors regarding how much unusual practices are being used in an organization. One respondent perceived the concept of unusual practices is more on an individual-level and thought that it is more or less up to the individual how to act with unusual practices. One interviewee had the perception that unusual practices happen more frequently in bigger transactions rather than smaller ones and that it is not related to which branch the firm is operating in.

To sum up, a clear majority of the interview respondents do believe that cultures or branches are determining factors when it comes to the level of unusual practices being used among salespeople in an organization. These perceptions confirm the theory about culture being an influential factor in the level of corrupt activities appearing in an organization in an internationalization context presented in section 2.3. The corruption-rising factors mentioned by Sambath and Rahman (2019) are all related to culture in some way. These factors are in turn affecting the degree to which cultures may affect the level of corrupt activities appearing in an multinational organization. One action might be considered socially accepted in one culture whereas it can be considered as corruption in another culture. Thus, it seems to be the case that the majority of the respondents do believe that the surrounding environment in terms of culture and branches does have an impact on the level of unusual practices being used among salespeople abroad.

The last question covering the topic of what salespeople's perceptions are regarding salespeople's propensity to engage in corrupt activities abroad is also the very last question of the interview guide. This question was formulated as follows: *How would you differentiate the countries? Are there some*

countries you think this happens more commonly or less commonly for instance? The respondents had different experiences in how much international experience they had within their role as a B2B salesperson. Eight out of 12 interviewees replied that based on their personal experiences they believed that the presence of unusual practices in business relationships happens less in highly economically developed countries than in less economically developed countries. The economic situation in a country could therefore reasonably be seen as one factor that the majority of the respondents believe is influencing the extent to which unusual practices are being used in business relationships abroad. The remaining 4 interviewees rather believed that it has more to do with the company itself the salesperson is working for or the branch the organization is operating in. The fact that the majority of the respondents believe that the economic situation influences the level of unusual practices appearing in a country can also reasonably be connected with the corruption perception indexes presented by Statista Research Department (2023a and b) and Transparency International (2022) which are shown in section 1.1.

3.6.5 Sub-conclusion

Among the corruption-rising factors risk-taking, uncertainty avoidance and future orientation, there was none of these factors that clearly showed a result implying that salespeople are more prone to corruption in accordance with these factors. Moving on to the communication styles being preferred, a clear majority of the respondents shared the preferences of a relaxed, personal, casual way of communication with customers. The generally preferred way of communication among the respondents also involves being well prepared with relevant facts and background information for a customer meeting. This can reasonably be related to the **Authenticity** and **Analytical thinking** characteristics generated by LIWC. A clear majority also shared the perception that their way of communication indicated something about their level of leadership and social status towards the customer they are communicating with. This in turn can be related to the communicative characteristic **Clout**. The answers about to what extent the respondents involve personal emotions in their communication with customers were not equally clear with a certain pattern. These answers differed more and therefore **Emotional tone** is not included in the conclusion for this chapter. Hence, according to the result from this study of the thesis, it seems to be the case that the salespeople being interviewed have some degree of authenticity, analytical thinking and clout in their communication with customers.

A general conclusion of the respondents' experiences regarding the usage of unusual practices is that unusual practices were more frequently used in older days. Most of them shared the same understanding of what unusual practices means in the role as a salesperson where they mentioned among all offering trips, dinners and other social activities to the customer as examples. The answers were more or less united in the perception that nowadays these types of actions in business

relationships are extremely rare compared with older days. Therefore, a sub-conclusion of this chapter is that this further shows how difficult and complex the topic of corruption is to discuss and reflect upon. From the interview responses for this study, it is pretty clear that unusual practices are very rare nowadays in B2B sales roles. However, when looking at secondary data such as the datafile used for study 2 of this thesis and corruption perception indexes such as the one by Transparency International (2022) it shows that corrupt activities still are happening to some degree in all countries basically. Thus, a sub conclusion here is that discussing corrupt activities is extremely complex and difficult since the communicative results are not in line with results from secondary data about corrupt activities still happening in real time. Moreover, another sub conclusion from this chapter and from these interview results are also that the majority of the salespeople being interviewed shared the understanding that unusual practices in business relationships happened to a greater extent in less economically developed countries than in highly economically developed countries.

4 Study 2 – Customer perspective

4.1 Research design

Study 2 of this thesis is similar to study 1 characterized by a deductive research approach. Again, this study has also started with an extensive literature review, the same as the one made for study 1 and is presented in chapter 2. Thus, the literature review encompasses the theoretical framework for this thesis and is also the underpinning factor for this study and for the whole thesis. Rather than base theory on findings that have been observed in empirical research which would indicate an inductive research approach, the empirical research is based on the existing literature and theoretical framework used for this thesis (Bryman and Bell, 2015, p.23-25). However, what differs this study from study 1 is that it has a quantitative research strategy instead of a qualitative one. In this way this thesis covers both the qualitative and quantitative strategies (Bryman and Bell, 2015, p.37).

In order for this thesis to cover the customers perspective as well as the salespeople perspective and thereby contribute to answer research question (2), a quantitative research strategy was used in terms of a textual analysis where customers' expressions regarding bribing attempts was used. The two programs being used for this textual analysis were LIWC-22 and SPSS. Therefore, this study is divided into two steps where the first step was to conduct a textual analysis in LIWC and the second step was to conduct a linear regression analysis in SPSS to enable an assessment of the textual characteristics generated in LIWC and their influence on the customers' engagement in corrupt activities. Considering the type of datafile containing the customers' expressions about bribe payments, which was an excel file containing 3707 observations, a quantitative strategy was definitely reasonably applied to this study. Additionally, one of the data columns in the datafile was named

“Post” and contained the customers’ own expressions of their experience with bribes at different hotels in Las Vegas. This data column featured as the main factor being assessed in LIWC during the textual analysis to investigate for any common characteristics of customers’ ways of expression among the customers and how they in turn influence the customers’ engagement in corrupt activities.

Due to the expressional focus of the datafile and the big amount of observations included, a textual analysis was applied for this study. Out of the communicative characteristics involved in the textual analysis, **Authenticity**, **Analytical thinking**, **Clout** and **Emotional tone** are the same ones included in study 1. This enables a comparison of the investigated linguistic characteristics for salespeople and customers.

The applicable research design for this thesis is similar to study 1 also a cross-sectional design. Considering the amount of 3707 observations in the datafile used for this study, the first key concept of examining *more than one case* is definitely fulfilled. Cross-sectional designs usually involve a big amount of cases or observations being examined. The second key concept of a cross-sectional design is that the data collection usually takes place a *single point in time*. Thus, the data is not collected during a period in order to examine any eventual timely changes or developments. The observations in the datafile used for this study are in fact ranging between 2006-2021 which can be seen as contradictory towards the second key concept of a cross-sectional research design. But since the data used for this study was accessed at a *single point in time*, the second key concept still reasonably seems to be fulfilled (Bryman and Bell, 2015, p.61-62).

4.2 Critique of quantitative research

As with qualitative research, there are some general critiques of quantitative research as well that should be considered when applying this type of research strategy. Being aware of the disadvantages of the chosen methodology for a research project helps the researcher to criticize what has been done and to gain a realistic understanding of how to actually interpret the results and assess the trustworthiness.

One critique of quantitative research that is mentioned by Bryman and Bell (2015, p.179) is that the measurements used in quantitative research are rather assumed by social scientists than actually showing the reality. For this study, this critique is connected to the communicative characteristics generated by LIWC: **Authenticity**, **Analytical thinking**, **Clout**, **Emotional tone**, **Social**, **Risk** and **Money**. These characteristics are being utilized in an explanatory manner to explain how some communicative characteristics affect customers’ engagement in corrupt activities. However, how can one ensure that the scores of these different characteristics generated by LIWC are showing the

reality? The score of **Clout** may show a certain level of social status and leadership. But the score itself is based on the number of words programmed in LIWC as being associated with this characteristic that can be found in the text being analyzed by LIWC. There is no guarantee this score shows the reality of how much Clout an individual actually holds on.

Moreover, the heavy reliance on quantitative measurable instruments and procedures may disturb the understanding of how research connects to everyday life. Questions in structured interviews for instance may be formulated in a way to facilitate the measurement of a specific statistical measure implemented in the instrument being used in the study. In that case, how can the researcher ensure that the interviewee has full understanding of how the question should be related to in his or her everyday life and how it should be interpreted correctly? Respondents to interviews may answer a question in a way they feel should be the right answer whereas the actual answer would be different considering their everyday life habits, routines and actions. Lastly, the lack of connection to social life when studying relationships between different variables is also an issue in quantitative research according to Bryman and Bell (2015, p.179).

When empirical findings indicate a relationship between two variables, it does not show to any extent how it appears among the people the study is meant to cover. This criticism is closely related to the one mentioned earlier about the fact that research lacks connection to everyday life. Research findings often encompass relationships between variables from a social context without providing clear guidelines of how to actually interpret the findings among the individuals it aims to apply. This gives rise to an increased risk of creating a rational and imaginable social world where the findings may not be equally applicable to the real dynamic social world (Bryman and Bell, 2015, p.179).

4.3 Data sample

The fact that the datafile contains a large amount of customers' expressions about experiences with bribes in Las Vegas does make it appropriate for this study since it is a starting point for gaining the customer perspective when it comes to linguistic characteristics of salespeople and customers. The data sample for this study is capturing private customers paying bribes at hotels in Las Vegas and thus covering a "private customer"-perspective. However, in line with the salespeople perspective of this thesis where a B2B environment is covered, a future development of this study could be to involve B2B customers rather than civil customers.

The datafile used for this study originated from a public website called frontdesktip.com which is an open website featuring as a forum where people can share their experiences after having applied the general tip of the website. The city of Las Vegas is renowned for its great level of gambling and the

popularity of casinos is a fact in this city. The general tip that the website is promoting is called the Front Desk Tip and is directed towards the different hotels in Las Vegas and is suggesting the hotel guest to put a \$20 dollar between the guest's ID and credit card when checking in at the hotel and at the same time ask politely for any available upgrades. The website also shows percentages of the different hotels in Las Vegas of how many cases the Front Desk Tip did work for. The website serves as a communicative forum where people share their experience after having tried the Front Desk Tip when checking in at one of the hotels in Las Vegas (Frontdesk tip, n.d.).

The datafile included 3707 observations from different hotel customers in Las Vegas, USA and the data was collected between 2006-2021. Except for the date, the datafile also covers name of the customer, whether the bribe of the customer was successful or not, how much the customer bribed the staff at the hotel, the name of the hotel, the textual expression posted by the customer after the visit, what the customer was upgraded to and what the customer was upgraded from.

Below is an illustration of the very first observation of the datafile to illustrate how the datafile looked like.

Name	Date	Bribing successful (0-No, 1-Yes)	Saved	Tipped	Hotel Name	Post	Upgraded To	Upgraded From
Ed Williams	21-apr-14	1	Unknown	\$50	Bellagio	1. I targeted a younger woman, 25-35, with an outgoing personality. I watched the check-in folks for about ten minutes before I made my move. 2. Time of day was around 12:30 pm. 3. I told her I was an old country boy from Juliette, Georgia who was trying to impress his wife. Told ,Ãd always stayed at lesser properties at the strip, but my wife had always wanted the Bellagio. Then I said the only thing that would make it even better would be a room with a nice view of the fountains. The clerk told me she,Ãd go talk to her boss, when she came back she told me she could help me!	Resort King	Resort King Room

Figure 4: Printscreen of the datafile.

4.4 Data coding

From the original datafile, an additional variable was added in the datafile named **“Bribing successful”** in order to enable a comparison between the customers’ who did succeed and did not succeed with their bribing attempts. This variable was given the value 1 if the customer succeeded with the tip from the FrontDeskTip website and value 0 if the customer did not succeed. The assessment of whether the customer did succeed or not was initially determined through the variable called **“Saved”**. The column “Saved” was filled out when the customer knew how much money they saved by being offered a room upgrade for the amount they bribed.

Thus, the coding of the datafile was initially based on the fact that when the column “Saved” was holding a positive value, the added column “Bribing successful” was given the value 1. However,

after having rechecked the datafile and read through the “Post” column and at the same time checking the value of “Bribing successful” column, it turned out that multiple posts actually said the bribing was successful but that the value of the column “Bribing successful” was still 0. This was due to mistakes by the customer when filling out the information or an uncertainty of how much they actually saved by doing this FrontDeskTip action. This turned out to be the case for a lot of the observations in the datafile which also resulted in a manual re-coding process.

4.5 Descriptive statistics

Below is shown some descriptive statistics for the observations used for this study in order to enhance the understanding of the data for the reader. Firstly, descriptive statistics are shown for the variable “**Bribing successful**” where the two groups of successful bribes and not successful bribes are being compared. Secondly, descriptive statistics are shown regarding the amount of successful bribings by the customers in the datafile and the amount of bribings being failed not resulting in any upgrades for the customers. Lastly, descriptive statistics are shown for the variable “**Bribe size**”.

Descriptive Statistics ^a						
Bribing successful (0-No, 1-Yes)		N	Minimum	Maximum	Mean	Std. Deviation
0	Analytic	2711	1.00	99.00	59.9214	25.08132
	Clout	2711	1.00	99.00	45.4377	31.03373
	Authentic	2711	1.00	99.00	51.7500	29.60923
	Tone	2711	1.00	99.00	59.3083	26.52046
	Social	2711	.00	50.00	12.2497	5.20317
	money	2711	.00	17.65	1.1264	1.44672
	risk	2711	.00	6.25	.1471	.46742
	Valid N (listwise)	2711				
1	Analytic	968	1.78	99.00	62.0121	23.22345
	Clout	968	1.00	99.00	54.8218	30.77817
	Authentic	968	1.00	99.00	45.6836	28.52073
	Tone	968	1.05	99.00	63.1481	24.34143
	Social	968	.00	27.78	12.6519	4.80459
	money	968	.00	14.29	1.2338	1.40148
	risk	968	.00	3.96	.1321	.38649
	Valid N (listwise)	968				

a. No statistics are computed for one or more split files because there are no valid cases.

Figure 5: Descriptive statistics of the two groups “Bribing successful = 0” and “Bribing successful = 1”.

Figure 5 presents descriptive statistics for all the independent variables used in the regression models and for the two subgroups “**Bribing successful = 1**” and “**Bribing successful = 0**”. From these descriptive statistics it is shown that **Analytical thinking**, **Clout** and **Emotional tone** have a higher mean score in the group of customers who did succeed with their bribe attempt. Comparing the two subgroups a reasonable conclusion would be that customers who succeed with their bribes were

holding a higher degree of Analytical thinking, Clout and Emotional tone as linguistic characteristics. In contrast, **Authentic** is showing a lower score in the group of customers who succeeded which reasonably can have the implication of that customers who did not succeed with their bribing attempts had a higher level of Authenticity as linguistic characteristic compared with the group of customers who did succeed with the bribes. From the descriptive statistics can also be seen that the variables **Social**, **Money** and **Risk** did not show significantly different mean scores between the two subgroups. However, these results are only descriptive statistics and should not be confused with the results of the linear regression models.

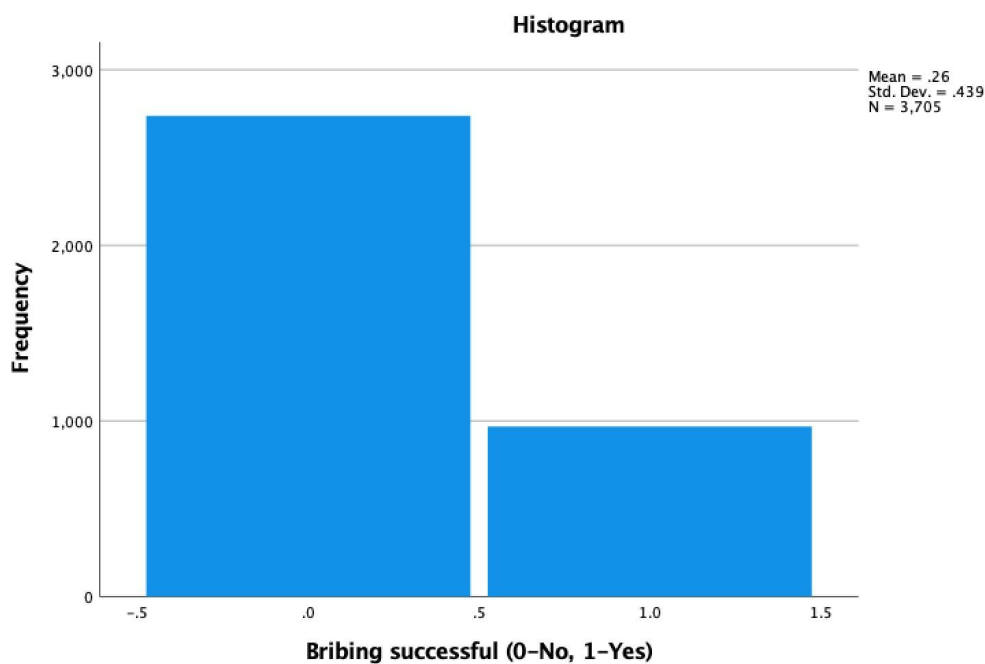


Figure 6: Amount of successful- and failed bribings by the customers included in the datafile.

As presented in figure 6 above, the sum of bribings being successful by the customers in Las Vegas is almost a third of the ones not being successful. A bribe being successful means that the customer got something out of the 20\$ trick recommended by the FrontDeskTip website which could be either a room upgrade or other complementary services. When a bribe was not successful, the staff either returned the 20\$ bill to the customer, expressed they could not accept it or that the customer did not get anything extra for the 20\$ bill.

Descriptive Statistics						
	N Statistic	Minimum Statistic	Maximum Statistic	Mean Statistic	Std. Error	Std. Deviation Statistic
Tipped#1	3703	0	100	24.58	.231	14.038
Valid N (listwise)	3703					

Figure 7: Descriptive statistics of the variable “Bribe size”.

Figure 7 above presents the sum of money being bribed by the customer to the hotel staff. It can be seen through the mean of 24.58 that the most common dollar bill to try out the 20\$ bill trick was the 20\$ per say. Perhaps due to the reason that it was specifically a 20\$ bill that was recommended at the FrontDeskTip website. But there are also other sums to be used in the trick by the customers such as 40\$ and 50\$ bills. Thus, some customers did pay a higher bribe than others.

4.6 Analysis in LIWC

The textual analysis was conducted in the program LIWC-22 which is described by Chung and Pennebaker (n.d.) as a “word counting software program that references a dictionary of grammatical, psychological and content word categories.” (Chung and Pennebaker, n.d.). It is a globally widely used software to analyze word use in different kinds of texts. The program can be used for analyzing both individual texts, texts that have been conducted over a period of time by a group of people and also social media texts among all (LIWC, n.d. b)). Why LIWC was used for this study is due to its capability to generate different linguistic characteristics of written parts by counting the amount of words in each written post that is associated with a certain characteristic. LIWC is computing scores to these categories according to how many of the words in the text that could be associated with the particular characteristic. The scores are numbers between 1-100 where a higher score implies a higher level of the specific characteristic in the text.

The different linguistic categories measured by LIWC that are being used for this study of the thesis are **Authenticity**, **Analytical thinking**, **Clout**, **Emotional tone**, **Social**, **Money** and **Risk**. The first four are already described in section 3.3 but a short recap description of all the seven different characteristics is presented below.

CHARACTERISTIC	MEANING
Authenticity	The degree to which the text is evaluated as straight honest and spontaneous without much

	formal preparation
Analytical thinking	The degree to which the text indicates analytical, structuring and reasoning skills
Clout	The degree to which the text and the way of communication indicates strong leadership skills and social status
Emotional tone	The degree to which the text and the way of communication involve emotions
Social	The degree to which the text involves socialized words
Money	The degree to which the text involves words related to money
Risk	The degree to which the text involves risk-averse words or expressions

Table 9: Summary of the linguistic characteristics generated by LIWC that is being used as the independent variables in the regression analysis.

Table 9 summarizes the independent variables used for the linear regression analysis. The independent variables in a linear regression model are used in an explanatory purpose towards the dependent variable. The regression models being used in this study are explained in more detail below in section 4.4. The interpretation of the independent variables in table 9 was based on the standardized LIWC-22 dictionary (Boyd et al., 2022). The datafile used for this study was simply imported into the LIWC-22 program where the column containing the customers' expressions about their experience with bribes in Las Vegas was selected as the one that should be evaluated according to the *LIWC-analysis*. Hence, the feature of LIWC used for this stage was the *LIWC-analysis*. The results gained from the LIWC-analysis are presented below in section 4.6.

4.6.1 Empirical results

LIWC Analysis

DATASET DICTIONARY CATEGORIES SEGMENTATION RESULTS

FrontdeskTip Cleaned ✕

Segment	WC	Analytic	Clout	Authentic	Tone	WPS	BigWords
1	0						
1	120	57.21	45	39.59	72.45	12	10.83
1	116	32.86	9.86	89.39	32.15	19.33	16.38
1	214	39.43	5.63	96.38	10.86	12.59	8.88
1	121	40.19	89.27	14.94	72.05	30.25	14.05
1	410	52.14	31.86	35.66	41.86	24.12	10.98
1	67	28.93	97.67	48.48	42.34	11.17	13.43
1	73	62.58	48.19	9.7	93.52	12.17	9.59
1	279	16.53	12.12	40.87	41.37	15.5	7.53

Figure 8: Illustration of the empirical results from the textual analysis runned by LIWC-22.

The figure above shows a snapshot of the empirical results from the textual analysis program LIWC-22. In total, 119 variables were generated on 3707 observations. These 119 generated variables by LIWC were saved as added columns in the original datafile. As can be seen from figure 7 above, four out of the seven characteristics are included: **Analytic**, **Clout**, **Authentic** and **Tone**. The left three ones in the regression model being used was **Social**, **Risk** and **Money**. They can not be seen in the figure above due to the big size of the file and can therefore only be seen if scrolling to the right.

These communicative expressions by the customers were thus the underpinning factor in the running of the LIWC analysis for this study. For instance, as can be read from the figure above, the first expression presented in the datafile got the scores 57.21 for **Analytical thinking**, 45 for **Clout**, 39.59 for **Authenticity** and 72.45 for **Emotional tone** among all. Again, the generated variables by LIWC were all added in the original datafile and were thereafter imported into the statistical software program SPSS for linear regression analysis.

4.7 Linear regression analysis

SPSS is a statistical software tool used for statistical data analysis and to gain insights of one's data that can facilitate solving business- or research problems (IBM, n.d. a)). The linear regression analysis was conducted in order to evaluate the different linguistic characteristics' impact on customers' engagement in corrupt activities.

A “linear regression analysis is used to predict the value of a variable based on the value of another variable.” (IBM, n.d. b)). In a linear regression analysis, the independent variables’ (X) impact on the dependent variable (Y) is computed in a coefficient value which tells what impact the particular variable has on the dependent variable if everything else holds equally the same (IBM, n.d. b)). The interpretation of an outcome from a linear regression model should be that if the value of X increases with one percent, the value of Y will increase with Beta-percent where the Beta value is equal to the coefficient for X computed by the model.

For this study, two regression models were used in order to enhance the contribution of an answer to research question 2. Both models included the same independent variables which were **Authentic**, **Analytical thinking**, **Clout**, **Emotional tone**, **Social**, **Money** and **Risk**. The only thing differing between the models was the choice of dependent variable. The first model included the variable **Bribing successful (0-No, 1-Yes)** as the dependent variable. This variable was classified as a dummy variable with value 1 if the customer succeeded with the bribing and was upgraded at the hotel. In contrast, it held value 0 if the customer did not succeed with the bribing and therefore was not upgraded. The other dependent variable used in this study was the variable **Bribe size** representing the different sums of money the customers bribed the hotel staff in Las Vegas. Thus, the first model will examine the linguistic characteristics’ impact on the chance of successfulness among the bribing attempts and the second model will examine the linguistic characteristics’ impact on the size of the bribe being paid by the customers.

4.7.1 Empirical results and analysis

The research question this study aims to answer is *What are the personal characteristics that affect customers’ engagement in corrupt activities?* This section is divided into two subsections in accordance with the two regression models. The first section is covering the first regression model which investigates the linguistic characteristics’ influence on the chance of the customers’ being successful with their bribing attempt or not. The second subsection covers the second regression model which examines the linguistic characteristics’ influence on the size of the bribe being paid by the customers.

4.7.1.1 Successful- vs unsuccessful bribings

The first regression model consisted of the variable **Bribing successful** as the dependent variable and **Analytical thinking**, **Clout**, **Authentic**, **Emotional tone**, **Social**, **Money** and **Risk** as the independent variables. In order for an estimated coefficient result to be considered statistically significant, the 5% significance level was used. This means that the p-value for the variables must be below 0.05 in order to be interpreted as significant results. The p-value can be found in the “Sig.” column in the figure

below. The variables showing significant estimation results were **Clout**, **Authentic**, **Emotional tone** and **Social**.

Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	.190	.044		4.297	<.001
	Analytic	.000	.000	.011	.567	.571
	Clout	.002	.000	.143	6.586	<.001
	Authentic	-.001	.000	-.042	-2.202	.028
	Tone	.001	.000	.055	3.321	<.001
	Social	-.005	.002	-.062	-2.690	.007
	money	.008	.005	.025	1.509	.131
	risk	-.014	.016	-.015	-.900	.368

a. Dependent Variable: Bribing successful (0–No, 1–Yes)

Figure 9: Coefficient estimate results through regression analysis of the first regression model.

Moreover, the estimated coefficients for each variable is presented in column “B” in figure 8 above. Beginning with the variable **Clout** which shows a p-value of <.001 and therefore is seen as statistically significant has the estimated coefficient 0.002. The positive value implies that Clout has a positive effect on the dependent variable **Bribing successful**, meaning that when a customer’s post containing their expression about their experience of the 20\$ trick involves a high level of Clout, the higher the chance of the bribing attempt to be successful. In other words, the more the customer’s way of communication indicates a high level of leadership or social status, the higher chance the person will succeed with the 20\$ trick. Thus, Clout has a positive impact on whether a customer will succeed with their bribing attempt.

Moving on to the next variable with statistically significant estimated coefficient results, **Authentic**, shows a p-value of 0.028 which also is below 0.05 level of significance. The estimated coefficient for this variable however has a negative value of -0.001 meaning it has a negative impact on the dependent variable. Again, Authenticity means to what extent a person is straight honest when communicating without having anything prepared. A negative estimated coefficient means therefore that the higher the score of Authenticity a customer has in their expression in the post, the less chance of the 20\$ trick to be successful. The more honest and spontaneous a customer is in their way of communication, the less probability it is that the person will succeed with the bribing attempt according to this result.

Moreover, next variable that turned out to have statistically significant estimation results was **Emotional tone**. This variable gained an estimated coefficient of 0.001. This is similar to the effect of **Clout** a positive effect meaning that the higher the score of Emotional tone a customer holds in its expression about the experience of the \$20 trick, the higher probability that the bribing attempt was successful. Higher score of Emotional tone means involving more emotions, both positive and negative, in the communication. Thus, from this result it seems that the more emotional a customer is the higher probability of the bribing attempt to be successful.

The last variable with statistically significant estimated results of the coefficients was **Social**. The estimated coefficient for this variable is -0.005. Similar to the variable Authentic, this shows a negative effect which indicates the more a customer involves socialized words, the less chance of the bribing attempt to be successful according to this result. Thus, the higher the score of the variable Social the customer has from its expression in the post on the FrontDeskTip website, the less probability of the bribing attempt to be successful. When running a regression analysis in SPSS, the results come in both a Model Summary, ANOVA table and table of estimated coefficients. The table of estimated coefficients is already presented above, however the Model Summary and ANOVA table from this first regression analysis being runned in SPSS is presented below in figure 9. In the Model Summary, the R-square score tells how much of the variance in the dependent variable can be explained by the chosen independent variables. With other words, this score is giving an indication of how good the model is in general. Below an R-square score of 0.025 is presented implying that 2.5% of the variance of the data can be explained by the model. The higher R-square score implies a stronger explanatory power by the model.

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.160 ^a	.025	.024	.435

a. Predictors: (Constant), risk, Authentic, Analytic, money, Tone, Clout, Social

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	18.177	7	2.597	13.713	<.001 ^b
	Residual	695.128	3671	.189		
	Total	713.305	3678			

a. Dependent Variable: Bribing successful (0-No, 1-Yes)

b. Predictors: (Constant), risk, Authentic, Analytic, money, Tone, Clout, Social

Figure 10: Model summary and ANOVA (Analysis of Variance) table from the first regression model runned in SPSS.

4.7.1.2 Willingness of paying a higher bribe

This section presents the second regression model being used in this study in order to contribute with an understanding of how linguistic characteristics affect the propensity to corruption. The variable from the dataset used as the dependent variable in this model was named **Bribe size**. This variable contained the amounts of money each customer bribed the hotel staff in Las Vegas. Hence, by using this variable as the dependent one in this model will give an indication of what impact the linguistic characteristics have on the amount of money the customer bribed the hotel staff. Thus, the contribution to the answer of the research question from this study is partly how linguistic characteristics influence the probability that the customer is a successful briber or not and partly how linguistic characteristics influence the willingness of paying a higher bribe.

Below is presented the estimated coefficients for the second regression model with the variable **Bribe size** as the dependent variable. Among the independent variables in the model, it was **Clout**, **Social**, **Money** and **Risk** showing statistically significant results with all a p-value below 0.05. Thus, it is only of relevance to make conclusions from these four variables.

Coefficients ^a						
Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	24.556	1.417		17.335	<.001
	Analytic	-.006	.011	-.011	-.581	.561
	Clout	.025	.010	.056	2.549	.011
	Authentic	.006	.009	.013	.655	.513
	Tone	-.003	.009	-.006	-.332	.740
	Social	-.135	.064	-.049	-2.121	.034
	money	.508	.162	.052	3.135	.002
	risk	1.037	.514	.033	2.016	.044
a. Dependent Variable: Tipped#1						

Figure 11: Coefficient estimate results through regression analysis of the second regression model.

Starting with **Clout**, from the result it can be seen that it has an estimated coefficient of 0.025. A positive value means that the higher score of Clout a customer has, the more money the customer is willing to bribe. The more confident the customer is and radiates a sense of high leadership and social status, the higher amount of money he or she will be willing to put on the front desk to the hotel staff. Moving on to **Social** which gained a negative estimated coefficient of -0.135. The conclusion here

would be that the more socialized the customer is, the less money he or she will be willing to bribe the hotel staff according to this result. Furthermore, the result in figure 11 above shows a positive effect for **Money**. This implies that the more **Money**-oriented a customer is and involves money-related terms to a high extent in his or her communication, the more money the customer will be willing to bribe the hotel staff in Las Vegas according to this result. Lastly, the variable **Risk** goes under the Dictionary *Motives* in LIWC-22 and is thus a measure of how risk-averse the individual is since words like *protect* and *secure* are connected to this variable according to Boyd et al. (2022). Thus, the result in figure 10 shows a positive estimated coefficient for **Risk** implying that the more risk-averse a customer is, the higher sum of money the customer will pay as bribe at the hotel in Las Vegas.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.080 ^a	.006	.005	13.932

a. Predictors: (Constant), risk, Authentic, Analytic, money, Tone, Clout, Social

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4631.775	7	661.682	3.409	.001 ^b
	Residual	712166.213	3669	194.104		
	Total	716797.987	3676			

a. Dependent Variable: Tipped#1

b. Predictors: (Constant), risk, Authentic, Analytic, money, Tone, Clout, Social

Figure 12: Model Summary and ANOVA table computed for the second regression model.

Figure 12 above presents the Model Summary and the ANOVA table from the second regression analysis. The R-square score in the Model Summary indicates an explanatory power of only 0.6% meaning a decrease in explanatory power of the regression model compared to the first regression model.

4.7.2 Robustness testing

In order for linear regression analyzes to be unbiased, efficient and optimal, there are some assumptions that need to be fulfilled by the linear regression model which directly affect the interpretation and the explanatory power of the regression results. One of these assumptions is that the

variance of the error terms in the linear regression model should be held constant so that a linear prediction can be estimated appropriately. When the error terms of a linear regression model does not have a constant variance it is called **Heteroscedasticity**. Furthermore, another assumption that needs to be reached in linear regression analysis is that the error terms of a regression model should not be correlated. When the error terms of a regression model are correlated with each other, we face **autocorrelation** (Zhu, 2022). Tests have been conducted in SPSS for the two regression models being used for this study in order to evaluate the models based on the level of heteroscedasticity and autocorrelation appearing in the two models. The results of these tests are presented in the subsequent paragraphs.

4.7.2.1 Heteroskedasticity

Whether the models contained some level of heteroscedasticity or not was evaluated through a visualized scatterplot. This scatterplot contained a visualization of the residuals of the regression model against the predicted values of the model. By plotting the error terms against the predicted values in this way, an illustration of whether the error terms are constant, increasing or decreasing will show up. A situation where the error terms are increasing or decreasing indicates heteroscedasticity. The result for the first model is shown below in figure 13 and illustrates that the model suffers from heteroscedasticity since the error terms are in a decreasing pattern.

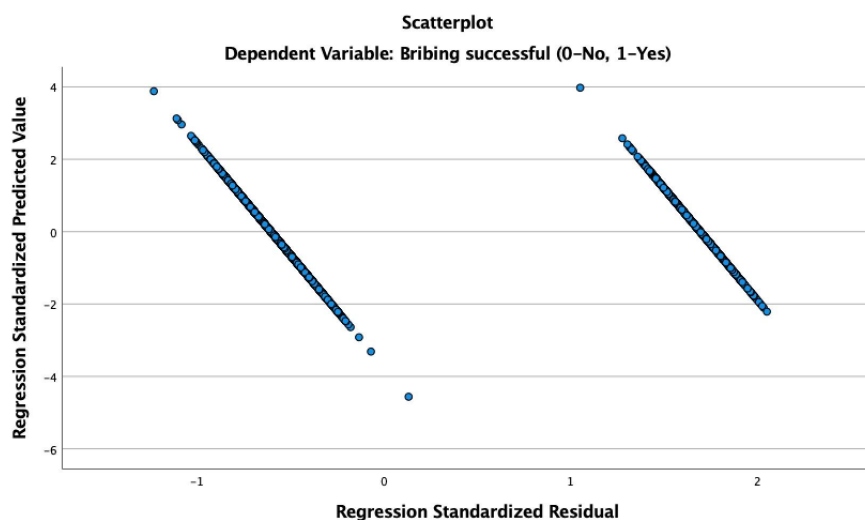


Figure 13: Error terms plotted against the predicted values of the first regression model. This result indicates that the model suffers from heteroscedasticity.

When testing for heteroscedasticity on the second regression model, the same result appeared indicating that the second model in a similar way is suffering from heteroscedasticity. The result is shown below in figure 14.

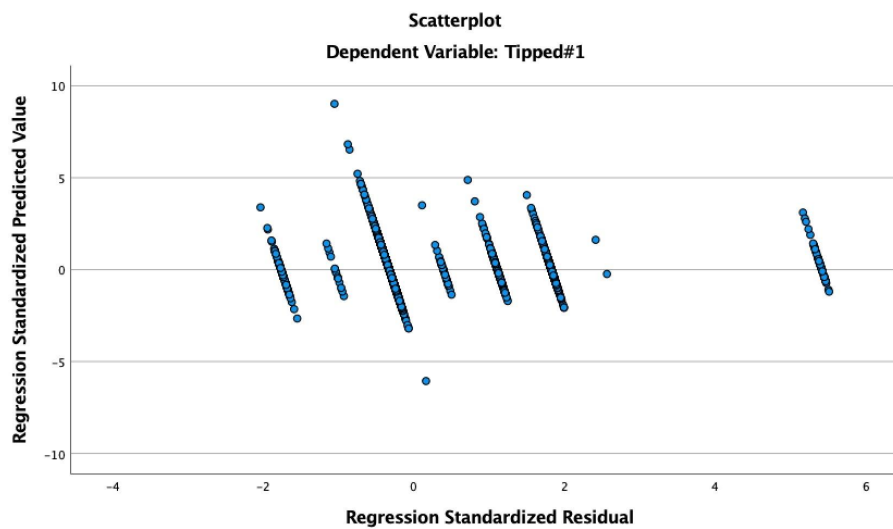


Figure 14: Error terms plotted against the predicted values of the second regression model.

The fact that both regression models being used in this study are suffering from heteroscedasticity implying that the models are not the most efficient ones with the OLS estimator. This means that the models are not the ones with least variance as should be the case when the OLS estimator is efficient (Zhu, 2022). Thus, the fact that both regression models contain heteroscedasticity should be carefully kept in mind when interpreting the results from both linear regression analyses since this may affect the results negatively. However, homoscedasticity is rarely achieved in the real world and a common solution of handling the presence of heteroscedasticity in a regression model is to use robust standard errors rather than the usual standard errors (Zhu, 2022).

4.7.2.2 Autocorrelation

The test being conducted in SPSS in order to test for autocorrelation in the regression models was the Durbin-Watson test. When the Durbin-Watson score is equal to 2 it has an implication that no autocorrelation exists in the model. However, when the Durbin-Watson score is below 2 it means that the model suffers from positive autocorrelation and if the score is above 2 it means that the model suffers from negative autocorrelation (Statistics Solutions, n.d.). As can be seen from figure 15 and 16 below which show the Durbin-Watson scores from both regression models in this study, positive autocorrelation is existing in both models meaning that the error terms are positively correlated with each other.

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.160 ^a	.025	.024	.435	.592

a. Predictors: (Constant), risk, Authentic, Analytic, money, Tone, Clout, Social

b. Dependent Variable: Bribing successful (0–No, 1–Yes)

Figure 15: Durbin-Watson test score for the first regression model.

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.080 ^a	.006	.005	13.932	1.812

a. Predictors: (Constant), risk, Authentic, Analytic, money, Tone, Clout, Social

b. Dependent Variable: Tipped#1

Figure 16: Durbin-Watson test score for the second regression model.

Similarly as with the situation with heteroscedasticity, a model suffering from autocorrelation is not either efficient according to the OLS estimator. Hence, this has to be kept in mind when interpreting the results from the linear regression analyses as well. Robust standard errors are also commonly used to handle autocorrelation in a linear regression model (Zhu, 2022).

4.8 Sub-conclusion

Study 2 of this thesis was aimed to search for a contribution to the answer of the research question: *What are the linguistic characteristics that affect customers' engagement in corrupt activities?* The first regression model run through SPSS was aiming for enhancing the understanding of which linguistic characteristics affected the likelihood of a successful bribing attempt by the customer. The second regression model was aiming for enhancing the understanding of which linguistic characteristics influence the propensity to pay a higher bribe. Starting with the findings from the first regression model, it was the variables **Clout**, **Authentic**, **Emotional tone** and **Social** that showed significant estimated coefficients. **Clout** and **Emotional tone** were the ones having positive effects on whether the customer will succeed with the bribe attempt. **Authentic** and **Social** showed negative effects on the customers' likelihood of succeeding with their bribing attempt. Hence, from the results from this part of the study, it seems reasonable to claim that customers radiating a high level of leadership, confidence and social status and also involving emotions in their communication are more

successful bribers. These individuals seem to have the preconditions when it comes to linguistic characteristics to be more prone to being an influential briber.

Moving on to the results from the second regression model, it was **Clout**, **Social**, **Money** and **Risk** that gained significant estimated coefficients where **Clout**, **Risk** and **Money** showed positive effects while **Social** showed a negative effect. The implications from these results are that those customers radiating a high level of leadership, confidence and social status, are risk-averse and involve communication about money a lot in general are more prone to bribe a higher sum of money. This result is surprising due to the fact that the variable **Risk** showed a positive effect. According to this result, customers scoring high on **Risk**, meaning that they are more risk-averse than others are more likely to bribe a higher sum of money. This can somehow be interpreted contradictory. Moreover, the positive effect of **Clout** combined with the positive effect of **Risk** can also be interpreted contradictory. When an individual is perceived as a person with a high level of leadership skills and a high confidence level, a reasonable reflection would be that the individual is not risk-averse, at least not to a high extent. However, the R-square score of this second regression model was much lower than the first one. The R-square score was 0.006 compared with the R-square of the first model of 0.025 indicating a worse fit of the model only having an explanatory power of 0.6% of the variance of the dependent variable which is not a great number.

Comparing the results from both regression models of this study with the results from the interviews in study 1 where questions were covering the characteristics **Authentic**, **Clout**, **Analytical thinking** and **Emotional tone**, there were a few similarities. Both the answers from the interviews in study 1 and the results from study 2 showed **Clout** as an important personal characteristic. **Emotional tone** also showed significant results in the first regression model of study 2 and a majority of the salespeople being interviewed in study 1 shared the understanding of the importance of involving emotions in communication with customers.

5 Conclusion

5.1 General conclusions and answers to the research questions

This thesis contributes to the literature by expanding the understanding of corporate corruption and introduces the application of linguistic characteristics as an explanatory factor of corporate corruption. The types of roles within a company that this thesis focused on regarding the presence of corporate corruption were B2B salespeople and civil customers. The underlying reason for this was the curiosity of whether salespeople encounter social cocoons and their general perception of it since social cocoons and boundary spanner corruption theoretically can be connected with salespeople in the way that they are boundary spanners of the firm. To elaborate the thesis project further, a customer

perspective was involved as well to enable a comparison of the linguistic characteristics between salespeople and customers that affect the groups' engagement and propensity to corrupt activities. This thesis project is only the beginning of the research process of personal linguistic characteristics' effect on corporate corruption. By elaborating on this topic and digging deeper into when, where and how personal characteristics influence human behavior regarding corrupt activities in a business environment, the understanding of the topic will improve and thus contribute with how to prevent it from occurring.

This thesis consisted of two studies covering two different perspectives in order to answer the research questions as good as possible – the salespeople perspective and the customer perspective. Study 1 covering the salespeople perspective was conducted with a qualitative research strategy in terms of qualitative interviews whereas study 2 covering the customer perspective was conducted with a quantitative research strategy in terms of a textual analysis.

From study 1, it appeared that the salespeople who were interviewed use **Authenticity**, **Analytical thinking** and **Clout** in their communication with customers. Therefore, a conclusion from this study is that the salespeople are authentic, analytical and hold a pretty strong social status or confidence making them express clout. However, when it came to the questions about their experience and perceptions of social cocoons, it was pretty clear that they all more or less agreed that unusual practices in business relationships appeared to be used with a much higher frequency in older days than nowadays. Today, firms work actively against these types of practices in business relationships and salespeople per say do not seem to encounter this phenomenon anymore, at least not as much as they did in older days. Therefore it does not either seem to be the case that social cocoons and boundary spanner corruption empirically can be applied to B2B salespeople according to the results of this study.

However, the fact that a clear majority of the interviewees from study 1 claim that unusual practices are not noticeably used anymore in sales compared with older days also further confirms the complexity of the topic of corporate corruption. Corporate corruption still has been reported to appear when looking at the datafile used for study 2 of this thesis for instance. That datafile includes data of bribing attempts between 2006-2021. Hence, secondary data shows it still happens, but primary data from interviews during talkative discussions shows it does not occur anymore, at least not to a comparable level as the secondary data is presenting. Seeking to find an appropriate answer to research question (1), the linguistic characteristics found to be common for most of the salespeople being interviewed can not be used to answer research question (1). This is because of the interviewees' experiences of social cocoons which generally said they are not experiencing this nowadays compared with older days. Therefore, this study did not find a definite answer to research

question (1) more than furtherly confirming the complexity of bringing the topic of corporate corruption up for discussion by comparing primary and secondary data of it.

Moving on to research question (3) that study 1 also was aimed to answer covering the salespeoples' perception of salespeople's propensity to social cocoons in other countries and which role corruption culture they believe has in this, an appropriate answer to this research question was found. Despite few differences among the answers, a majority of the interviewees believed culture in some way does affect the level of social cocoons occurring internationally. The answers also differed in accordance to the interviewees' different international experiences regarding B2B sales. An overall conclusion from the answers was that there was a shared perception among the respondents that less-economically developed countries are more prone to develop social cocoons than highly economically developed countries. Thus, the answer to the research question (3) from study 1 is that salespeople seem to believe culture has a crucial role in the presence of social cocoons internationally.

Moreover, moving on to the conclusions from study 2, a few personal characteristics were found to seem effective on the customers' bribing engagement. Study 2 of this thesis consisted of two different regression models to contribute with two perspectives for the answer on research question (2). From the first regression model in study 2, the main conclusion that can be drawn is that customers with high leadership or social status and are emotional in their way of communication are more likely to succeed with their bribing attempts. In contrast, characteristics like authenticity and using a lot of socialized words imply less chance of success with bribing attempts.

The findings from the second regression model showed that customers with high leadership skills or social status, are risk-averse and are money-oriented in their communication are also people who are more likely to pay higher bribes. Here, a high usage of socialized words in the communication makes the individual less likely to pay a high bribe. Hence, the answer to research question (2) is that **Clout**, **Authentic**, **Emotional tone** and **Social** affect a customer's engagement in corrupt activities regarding the probability of successfulness of the bribing attempt. Furthermore, **Clout**, **Social**, **Money** and **Risk** influence the customer's engagement in corrupt activities when it comes to the size of the bribe being paid.

One should also keep in mind that the conclusions are based on the results from study 1 and study 2 of this thesis and more research needs to be done in order to enable generalizing of these results. For study 2, it is of high importance to consider the presence of heteroscedasticity and autocorrelation since this affects the validity of the results. The two studies in this thesis project also contain several limitations described in detail below in section 5.3 which also should be kept in mind. The only linguistic characteristic that seemed to have similar results in both study 1 and study 2 was **Clout**

which got significant positive results from both interview responses and from both regression models in study 2. **Emotional tone** was significant in the first regression model and a majority of the salespeople being interviewed seemed to share the perception of the importance of involving emotions to some degree in communication with customers.

5.2 Managerial implications

Knowledge about linguistic characteristics influencing one's propensity to corrupt behavior contributes to enhancing the understanding of the complex topic of corporate corruption. For managers, it is of relevance to be aware of any personal characteristics raising the risk of corporate corruption to happen. By being aware of this, managers can strategically implement this into their operations by taking personal characteristics into consideration when forming groups of colleagues for different occasions for instance. It is already widely known that diversity contributes with different perspectives which in turn often results in better results both socially and economically in a workplace. If further research is elaborating on this thesis project and if the literature can be expanded with research covering psychological factors of corporate corruption, this is another reason why diversity should be encouraged as much as possible in a business environment if corporate corruption is strived to be eliminated.

5.3 Limitations

This section reflects upon the limitations this thesis suffers from. Firstly, the chosen interview respondents for this thesis are exclusively from Denmark and Sweden. These countries are two among those countries in the world with lowest corruption perception index according to Statista Research Department (2023b). This is a limitation because the intention of the thesis is to explore corporate corruption-related activities and by only involving interview respondents from low-corruption countries does not provide the thesis project with a diversified and versatile view of the topic.

It would be of great interest and relevance for this project to involve interview respondents with working experience in countries having a generally higher corruption perception index and where the culture differs to a greater extent. Also regarding the data sample in the customer perspective of the thesis there are limitations, the customers involved in the datafile being the underpinning factor of study 2 are private customers facing corrupt engagement in the hotel industry. If the thesis could in line with the salespeople perspective involve B2B customers rather than private customers, it would contribute furtherly to the understanding of boundary spanner corruption in particular. The read thread through the thesis would also be improved by keeping the data sample from the same area and not from two different ones. Moreover, the customers included in the datafile in study 2 are only reported

to have experienced corrupt behavior at hotels in the US. This also limits the study of gaining diversified and versatile findings.

5.4 Future research

The topic of corporate corruption has not been gaining as much attention as governmental corruption in the existing literature. Therefore there are still plenty of ways to expand and elaborate on this thesis project in future research. This thesis project contributed to the literature with a first step on whether linguistic characteristics can be viewed as corruption-rising factors. Following up on one of the limitations from this project, a highly relevant elaboration would be to conduct a similar study about the experience of social cocoons from other countries than Sweden and Denmark and therefore include interviewees from countries with a generally higher corruption culture and holding a higher corruption perception index.

Another opportunity to expand the understanding of personal characteristics' influence on corrupt behavior in corporations is to involve investigation of other types of corrupt behavior than boundary spanner corruption and the 20\$ trick which can reasonably be compared with bribing. An interesting field also to be relevant to dig deeper in would be to seek for the most common way of corrupt behavior in businesses and investigate any eventual personal characteristics that increase the propensity of engagement in that particular behavior. Furthermore, elaborating the customer perspective by including B2B customer representatives rather than private customers would also be of high relevance to expand the understanding of social cocoons and boundary spanner corruption to get the customer perspective specifically on that type of corrupt behavior.

List of references

- Boyd, R. L., Ashokkumar, A., Seraj, S. & Pennebaker, J. W. (2022). The development and psychometric properties of LIWC-22. The University of Texas at Austin.
<https://www.liwc.app/help/psychometrics-manuals>
- Bryman, A. & Bell, E. (2015). *Business Research Methods*. Fourth edition. Oxford University Press.
- Castro, A., Phillips, N. & Ansari, S. (2020). Corporate corruption: A review and an agenda for future research. *Academy of Management Annals*. Vol. 14.(No 2) p. 935-968.
<https://web-p-ebSCOhost-com.esc-web.lib.cbs.dk/ehost/pdfviewer/pdfviewer?vid=0&sid=fl73fbb4-bb30-4fda-b093-6b07c1f67a36%40redis>
- Chung, C.K. & Pennebaker, J.W. (n.d.). *Linguistic Inquiry and Word Count (LIWC): Pronounced "Luke", and other useful facts*. IGI Global.
<https://www.igi-global.com/chapter/linguistic-inquiry-word-count-liwc/61050> Accessed: 2023-03-22.
- Forkmann, S., Webb, J., Henneberg, S. C. & Scheer, L. K. (2022), Boundary spanner corruption: a potential dark side of multi-level trust in marketing relationships. *Journal of the Academy of Marketing Science*. 50: 889-914.
<https://link-springer-com.esc-web.lib.cbs.dk/content/pdf/10.1007/s11747-022-00844-z.pdf>
- FrontdeskTip (n.d.). *Get \$1000+ Vegas Room Upgrades with the \$20 Dollar Trick*. FrontDeskTip.
<https://frontdesktip.com/> Accessed: 2023-03-29.
- García-Granero, A., Llopis, Ó., Fernandez-Mesa, A. & Alegre, J. (2014). Unraveling the link between managerial risk-taking and innovation: The mediating role of a risk-taking climate. *Journal of Business Research*. 68(2015). p.1094-1104.
<https://reader.elsevier.com/reader/sd/pii/S0148296314003427?token=F480439C8305BE00314300435B83029E1F96DC66BA5D18274FFD7A0C428505682D6489E36571990BF8E59F84B14377F0&origInRegion=eu-west-1&originCreation=20230302144738> Accessed: 2023-03-02.
- Grant, R. M. (2018). *Contemporary Strategy Analysis*. Tenth edition. Wiley & Sons.
- Hollensen, S. (2020). *Global Marketing*. 8th edition. Pearson Education Limited.

IBM. (n.d. a) *IBM SPSS Statistics*. IBM. <https://www.ibm.com/products/spss-statistics> Accessed: 2023-03-22.

IBM. (n.d. b). *Linear regression*. IBM. <https://www.ibm.com/topics/linear-regression> Accessed: 2023-03-22.

IGI Global. (n.d.) *What is Opportunistic Behavior*. IGI Global. <https://www.igi-global.com/dictionary/opportunistic-behavior/55923> Accessed: 2023-03-01.

Jain, A. K. (2001). Corruption: A review. *Journal of Economic Surveys*. Vol 15(No 1) p.71-102. <https://onlinelibrary.wiley.com/doi/epdf/10.1111/1467-6419.00133>

Korschun, D. (2015). Boundary-spanning employees and relationships with external stakeholders: A social identity approach. *Academy of Management Review*. vol 40(nr 4) p.611-629. <https://web-p-ebscohost-com.esc-web.lib.cbs.dk/ehost/pdfviewer/pdfviewer?vid=0&sid=0f2bbbed3-d605-4d73-8bc8-7bb9e9f6686f%40redis>

Krishnamurti, C., Shams, S. & Velayutham, E. (2018). Corporate social responsibility and corruption risk: A global perspective. *Journal of Contemporary Accounting & Economics*. 14(2018). p. 1-21. <https://reader.elsevier.com/reader/sd/pii/S1815566918300043?token=C10B534ABEBA72B7D7EE9B6AAE6BDDEA7D56715ACB010CE3BE65995640151E511CDA7756234F09DF0BAAA901AF388421&originRegion=eu-west-1&originCreation=20230422203444>

Accessed through CBS library 2023-03-09.

LIWC (n.d. a). *LIWC-Analysis*. Liwc.app. <https://www.liwc.app/help/liwc> Accessed: 2023-03-15.

LIWC (n.d. b). *Introducing LIWC-22*. Liwc.app. <https://www.liwc.app/> Accessed: 2023-03-22.

Lussier, B. & Hall, Z. R. (2018). Cooperation in B2B relationships: Factors that influence customers' perceptions of salesperson cooperation. *Industrial Marketing Management*. 69(2018). p. 209-220. <https://www.sciencedirect.com/science/article/pii/S0019850117301608> Accessed: 2023-03-04.

McLeod, S. (2023). *Maslow's Hierarchy of Needs Theory*. Simply Psychology. <https://simplypsychology.org/maslow.html#The-original-hierarchy-of-needs-five-stage-model> Accessed: 2023-03-09.

Peng, M. W., Sun, S. L., Pinkham, B. & Chen, H. (2009). The institution-based view as a third leg for a strategy tripod. *Academy of Management Perspectives*. 23(3). p.63-81.

<https://web-p-ebshost-com.esc-web.lib.cbs.dk/ehost/pdfviewer/pdfviewer?vid=0&sid=65327488-b38f-4882-97e6-c4641b18c761%40redis>

Perrone, V., Zaheer, A. & McEvily, B. (2003). Free to be trusted? Organizational constraints on trust in boundary spanners. *Organization Science*. 14(4). p. 422-439.

<https://doi.org/10.1287/orsc.14.4.422.17487>

Sampath, V. S. & Rahman, N. (2019). Bribery in MNEs: The Dynamics of Corruption Culture Distance and Organizational Distance to Core Values. *Journal of Business Ethics*. 159:817-835.

<https://link-springer-com.esc-web.lib.cbs.dk/content/pdf/10.1007/s10551-018-3827-0.pdf>

Statista Research Department. (2023a). *Most corrupt countries worldwide 2022, according to the Corruption perception index*. Statista.

<https://www.statista.com/statistics/235847/most-corrupt-countries/> Accessed: 2023-03-01.

Statista Research Department. (2023b). *Least corrupt countries worldwide 2022, according to the Corruption perception index*. Statista.

<https://www.statista.com/statistics/235841/least-corrupt-countries/> Accessed: 2023-03-01.

Statistics Solutions. (n.d.). *Autocorrelation*. Statistics Solutions.

<https://www.statisticssolutions.com/dissertation-resources/autocorrelation/> Accessed: 2023-05-07.

Transparency International. (2022). *Corruption perceptions index*. Transparency International.

<https://www.transparency.org/en/cpi/2022> Accessed: 2023-04-11.

Zhu, A. (2022). *Linear Regression with OLS: Heteroscedasticity and Autocorrelation*. Towards Data Science.

<https://towardsdatascience.com/linear-regression-with-ols-heteroskedasticity-and-autocorrelation-c12f1f65c13> Accessed: 2023-05-06.

Appendix 1 – Interview guide

Risk taking, uncertainty, future orientation:

- How would you describe your personality when it comes to risktaking? How often do you take risks at work?
- How do you interpret the word “uncertainty” and what do you associate it with? Negative/positive aspects? (**UNCERTAINTY AVOIDANCE**)
 - Do you prefer working on long-term solutions or short-term solutions? Are there any situations where you would prefer the other? (**FUTURE ORIENTATION**)

Analytical thinking, clout, authenticity and emotional tone (From LIWC):

- When meeting with a customer, do you prefer a formal, predetermined way of meeting or a relaxed, personalized and spontaneous meeting? (**AUTHENTICITY**)
- When communicating with your customer, do you prefer a more formal, analytical way of communicating or do you prefer a more relaxed, casual style and friendly way of communicating? (**ANALYTICAL THINKING**)
- In your opinion, what does your way of communication with the customer imply about your confidence, social status or your confidence? (**CLOUT**)
- What is the role of emotions in your communication with the customer? Do you use emojis in your written communicating with the customers? Do you express your temporary mood or your emotions in some way? (**EMOTIONAL TONE**)

Social cocoon specific questions and across cultures:

- Have you ever experienced or observed salespeople in your industry are developing particular unusual practices with their customer which becomes specific for that relationship in particular that might differ from the norms of the salesperson’s company?
- Is this specific for the culture that you are coming from? What about other cultures?

Perception of salespeople proneness of corruption in other countries:

- What is your overall perception of people in your industry about non-conforming practices within a salesperson-customer relationship in your culture (how often they happen, in what way?) Is it different than abroad in other countries?
- How would you differentiate the countries? Are there some countries you think this happen more commonly?

Appendix 2 – Interview summaries

Respondent 1:

- With good business relationships you gain certain privileges as a natural evolvement of the relationship.
- These privileges can, depending on how you define “unusual practices” be included in this category, but has not observed or experienced any unusual practices going against regulations, norms or guidelines.
- Believes there is cultural difference in how much unusual practices are being used in business relationships internationally.

Respondent 2:

- Has observed unusual practices being used in the branch, but no personal experience.
- Companies has strict policies against unusual practices.
- Believes there is a cultural difference in how much unusual practices are being used in business relationships.

Respondent 3:

- Has experienced or observed unusual practices being used in business relationships.
- Believes the degree to which unusual practices are being used is dependent on the individual and not due to cultural differences or differences between branches.
- Believes there are more unusual practices being used outside north-western Europe.

Respondent 4:

- People rarely leave this branch completely which leads to more personal relationships which in turn gives rise to certain unusual practices in business relationships.
- Believes unusual practices happened more frequently in older days than nowadays.
- Believes the degree to which unusual practices are being used in relationships are more related to the branch and the company itself rather than cultural differences.

Respondent 5:

- Has experiences or observed cultural differences regarding the extent to which unusual practices are being used.
- Believes that unusual practices generally happened more frequently in older days than nowadays.
- Believes this behavior are more common in less economically and socially developed countries.

Respondent 6:

- Believes unusual practices in business relationship happened more frequently in older days than nowadays.
- Companies work more actively against this nowadays.
- Believes there is a cultural difference in how much unusual practices are being used in business relationships.

Respondent 7:

- Important to distinguish between the business relationship and the personal relationship with a customer.
- Believes there is a difference between branches in how much unusual practices are being used in business relationships.
- Also believes there is a cultural difference in how much unusual practices are being used in business relationships.

Respondent 8:

- Some customers want to test you as a salesperson in the beginning of the business relationships. However, the more you get to learn the customer, the more the customer also understands that unusual practices never is acceptable for us.
- Salespeople spend a lot of time with their customers, sometimes more than with their own colleagues from their own company, this may result in that salespeople come to take the customer's side more than their own company's.
- Believes unusual practices happened more frequently in older days than nowadays.
- Believes there is a cultural difference but no difference between branches regarding the degree to which unusual practices are being used.

Respondent 9:

- Has not experienced or observed unusual practices.
- Believes that unusual practices happened more frequently in older days than nowadays.
- Believes the degree to which unusual practices are being used is more related to the company itself rather than cultural differences or differences between branches.

Respondent 10:

- Believes unusual practices happened more frequently in older days than nowadays.
- Nowadays people are better at distinguishing between the personal relationships and the business relationships.
- Believes there is a cultural difference in how much unusual practices are being used in business relationships.

Respondent 11:

- Believes unusual practices happened more frequently in older days than nowadays.
- People are better nowadays to differentiate personal relationships from business relationships than they were back in older days.
- Very important to distinguish personal relationships from business relationships.
- Believes there are cultural differences in how much unusual practices are being used in business relationships.

Respondent 12:

- Companies work actively against behaviors including unusual practices nowadays.
- Believes there is a difference between branches in how much unusual practices are being used in business relationships and how it is handled.
- Believes unusual practices happened more frequently in older days.