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TITLE OF PAPER: Religiosity and Morality in the Bureaucracy: Defining the Role of Religion in Promoting Public Service Ethics

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ABSTRACT

Negative bureaucratic behavior is a prevalent problem in the Civil Service and definitely has a critical impact on national development. The ethical problem is more evident among three public institutions—revenue generating, revenue spending and regulatory agencies. The interface of these organizations with the public not only promotes corruption but also a host of unethical behaviors that are borne by the cultural and societal demands on the organization. Furthermore, the values of the people in public organizations are also sourced from society. Thus, it is impossible for the organization to attain rationality as public interface would always dilute its operation. The necessity to attain fairness in meeting varied public needs requires the bureaucracy to maintain universality rather than particularistic considerations. A strong promotion of public service ethics would naturally be a right step in limiting negative cultural traits that impinge on the bureaucracy.

As organizations are still social units, it is best to search for tools to promote morality that is culturally and societally-based. The evident influence of religion as a potent force for social change should be harnessed in promoting ethics in the Civil Service. This promotes the search for indigenization in view of the role of religion and religious institutions as moral-bearing social and cultural institutions. This is not only in recognition of such role of religion but also of the prevailing and worsening ethical problems in the bureaucracy. The study of the relationship between religiosity and bureaucratic behavior in the Bureau of Internal Revenue (BIR) in the Philippines, one of the identified agencies having a crisis in ethics, bears out the possibility of such religious interface.
Introduction:

The Civil Service is constantly beset by ethical problems in view of its nature where the stakeholders are the amorphous public. Thus, this results to the lack of accountability. The problem is compounded by the very nature of the agencies that have been identified as having the worst problem of negative bureaucratic behavior. These are revenue generating, revenue spending, and regulatory agencies (Cariño, 1986).

Yet the problem should be seen not only among these institutions but the whole civil service in general. The very nature of government agencies as institutions which cater to the needs of varied interests and where scarcity of resources is evident should compel for the establishment of a much higher standard of behavior among those who are in public office. This bureaucratic problem is not purely organizational but societal. The interface of the organization with the public not only promotes corruption but also hosts of unethical behaviors that are borne by the cultural and societal demands on the organization. Furthermore, the values of the people in the organization are also sourced from society. Thus, it is impossible for the organization to attain rationality as public interface would always dilute its operation. The necessity to attain fairness in meeting varied public needs requires the bureaucracy to maintain universality rather than particularistic considerations. A strong promotion of morality would naturally be a right step in limiting negative cultural traits that impinge on the bureaucracy and thereby limiting also negative bureaucratic behavior. The search for measures not only to modernize the Civil Service but to make it more ethical and responsive to the needs of the public and the nation is imperative.

Religious institutions are to be considered as possible sources of change as they are moral-bearing institutions. Religion as an instrument for bureaucratic change seems to be problematic at a first glance as the former is perceived as a
vestige of a traditional society and an impediment to social progress. There is sufficient evidence, however, that even in the modern era, religion attenuates a role that is facilitative of change in individual and societal levels. Hence, it is capable of creating change. This is suggested in various studies on the role of religion in the modernization process (i.e., Mataragnon, 1985; Weber, 1930; Eisenstadt, 1978). There is sufficient evidence of socio-political changes and the modernization that occurred due to religious conviction. It is of critical import that religion, together with ethnicity and nationalism, has again assumed major political significance. Such actions based on religious motivations consequently have implications not only for social change but also in the movement of the varied social institutions such as the government bureaucracy.

This study is not based on a premise that the promotion of religious values in the bureaucracy would concomitantly result to efficiency but on the idea that public organizations are susceptible to societal values. Value neutrality presents an improbability in organizations where boundary exchange with the public is paramount and their human compositions are not machines, nor independent from societal/cultural value impingement. Louis’ “organization as culture-bearing milieu” (1983) bears witness in this regard.

It is the objective of this paper to determine the effect of religion on the ethical practice of people in the bureaucracy. Religious inclusion in public affairs is nothing new. The problem is not on the issue of inclusion but the delineation of functions in the light of differentiation and autonomy of societal institutions, and the degree of utilization of religious concepts in view of other ethical base. Proposing such inclusion could not be done without first ascertaining the relationship between religious conviction and bureaucratic behavior. The responsibility of public organizations to exhaust all possible sources of bureaucratic reform ultimately
requires a dialogue between the practical implications of religious inculcation in the bureaucracy and the policy prescription necessary as a legal and program basis.

The paper is based on a study by the presenter that analyzed the effect of religiosity on ethical practice in one public organization in the Philippines—the Bureau of Internal Revenue. While not the only revenue-generating agency, the Bureau had been identified as a primary institution in generating the most substantial fund for government operation. Naturally, negative bureaucratic behavior in the BIR has a critical impact on national development.

*Types of Religious Involvement in Public Administration*

Religion’s role in public administration is not for the purpose of establishing an overarching integrative norm but as one of the many bases for the establishment of moral rules. A limitation is already evident in this regard. The multiplicity of religious groups assumes that there must be no single belief system that predominates the interaction and interface. To do otherwise would be suppressive of democratic values. Furthermore, this inclusion should not result to the suppression of other values. The development of moral rules should be broad enough to include religion but not to exclude everything else (Thiroux, 1995: 25).

Religious inclusion in public administration could be seen on three levels. The first one assumes an external role and is related to the government’s responsibility of responding to varied public interest in its policies and programs, religion being only one of this public interest. The inclusion of public interest in policy/program formulations requires an institutional interaction. There are many instances that this interaction is confrontational and the policy result is dependent upon institutional strength.

The emphasis on religious orientation (belief) is critical to this type of inclusion. Policies and programs that are geared towards specific groups naturally require the determination of congruence of these policies with the groups’ beliefs for
acceptance purposes. While the use of religious orientation is delimiting in view of its inclination as a homogeneous group characteristic, its expression as specific public interest is determinative of societal implications of government policies. This kind of interaction clearly assumes the distinction of these two institutions and does not require mechanisms for participation but dialogue.

The second form of interaction and involvement is on the level of program/project implementation wherein religious institutions are considered as Non-Government Organizations (NGOs) for alternative service delivery. Regardless of involvement or non-involvement with government agencies, the delivery of services or public goods is deemed as part and parcel of public administration by virtue of the nature of the goods that are delivered. The nature of religious involvement in public administration, therefore, is not because of formal arrangements for partnership and cooperation although there are instances when this takes place, but in the shift of emphasis in the conceptualization of the term “Public Administration”. In this case, it does not refer only to government operations but the subject of concern—the public.

As enshrined in the 1986 Philippine Constitution, the recognition of the NGOs as alternative mechanisms assumes not merely their institutional capacity but their service ideals that make them effective in translating these into concrete actions. This is in reflection of their active role during the Martial Law years and the Aquino Administration’s acceptance of the debt that she owed them in removing Marcos from power. It is not merely therefore a matter of recognition of their service delivery capacity but of their ‘conscienticizing’ role.

However, the involvement of Christian churches in this matter did not just start in the 1970’s and the 1980’s. Puno (1988) observes that, historically, mainline Protestant churches had been consistent in delivering services to communities parallel to that of the government. Such function had been in existence together with the commencement of American Protestant missions in the Philippines in the 1900’s.
Together with mission frontiers were established hospitals, schools, relief operations and others.

Fabros (1988) notes that the Roman Catholic Church had been historically active in this regard. Rebullida (1990) however ventures to propose that such service delivery and development efforts are not merely appendages in the churches’ missiological thrust but an outcome of their own respective development perspectives and theological commitments. She added that such perspective could well be a rich source for the formulation of the government’s own development theory and models for effective development strategies and implementation.

In both cases mentioned, the involvement of the Church as an institution is paramount. Only by presenting an institutional front could there be interface and as such, the nature of involvement is denotative of institutional distinction. Furthermore, the responsibility for involvement hinges not on the government’s own initiative but on the religious institution’s own capability and discretion to interact. The term interaction could either assume collaboration or confrontation.

There is also a plethora of evidence of religion’s role in the modernization process. Mataragnon (1985), in citing Gusfield, proved that:

1. Religion undergoes changes and adaptation;
2. Religion in many cases promoted change;
3. Religion is not always the repository of tradition nor could it be equated with traditionalism;
4. There is a difference between tradition (beliefs and values handed down from the past) and traditionalism (glorification of the past).

She concludes that religion and modernization should not be two polarities in the study of social change. Between the two attributes, religiosity and modernity, she claims that modernity might even be considered as contrary to national development
due to its western attitudes thus, its incapacity to mobilize the masses for the said purpose.

The third categorization is not institutional in nature but behavioral and falls within the purview of this study, and that is, religion as possessed by the individual bureaucrat. Such possession is assumed to affect the behavior of the bureaucrat particularly with regards to the practice of ethical conduct.

Even inspite of secularization and institutional differentiation, the norms of society are still subject to the influence of religion, particularly in the case of anomie wherein normative structures are insufficient for the regulation and control of individual ambitions and activities (Durkheim, 1951). Winch (in, Lee & Clyde, 1974) suggests that (all) religion prevent anomie at societal level and alienation at the individual level. Concrete findings of Lee and Clyde (1974) show that religiosity is operative in the determination of personal anomie. Their findings conclude that:

1. There is an inverse relationship between religiosity and normlessness;

2. High level of religiosity may inhibit the effects of other factors (such as socio-economic status) that might produce anomie.

In this sense, religion fosters internalization of norms and advocates particular guidelines for behavior and adherence to right or wrong.

Religion and Bureaucratic Change

The plausibility for the transvaluation of the bureaucrats’ values is not a quixotic assumption. Definitive studies that claim religion’s effect in the individual and societal level, such as alienation and normlessness, notwithstanding normlessness within the bureaucracy, support the proposition. Abdulrachmann (1991) in a study that determined the relationship between Muslim religiosity and administrative responsibility found out that a positive correlation exists between the two variables. For religiosity, she used the following indicators:
a) Knowledge of religious beliefs;
b) Acceptance of Religious beliefs;
c) Observance of religious rites.

For Administrative responsibility, the indicators are:

a) Observance of universal norms of conduct (Bureaucratic norms);
b) Responsiveness to the clients.

A study on Muslim religiosity, it reveals the fact that religion does not distinguish between the sacred and the secular. Furthermore, it could be surmised that ethical requirements in religion subsume other normative standards.

The inclusion of religion in this way is not actually for the purpose of establishing it in the bureaucracy but for the transformation of the values of the bureaucrats towards what is ethical and is done within the democratic context. As stated earlier, in a democracy, the source of political and administrative morality is multidimensional. For Dwivedi, the inclusion of religion should be formative of Administrative Theology or “the study of concepts and practices relating to matters of ultimate concern in statecraft” (Dwivedi, 1994: 59). He proposes that it should be done in an ecumenical sense. There must be a search for a common concept that is found among major religions and is also found in Public Administration and one such concept is service, as being the ultimate norm of all high religions and is drawn from the doctrine of vocation or calling that is definitive of a religious conception of all work. Dwivedi suggests that administrative ethics be subsumed under administrative theology.

The proposal of Dwivedi is significant in this study not merely in terms of the recognition of the necessity for the incorporation of religious values in public administration but of the acceptance of the possibility for value transformation of bureaucrats with the utilization of religious values. As such, these propositions are
reflective of the need to search for an ecumenical and inclusive religious formulation that is supportive of ethical requirements in the Philippine bureaucracy.

The utilization of religion as a possible instrument for bureaucratic change could primarily be seen in its role in imputing social change. Such influence and effect are not just limited to the numerous instances wherein socio-political transformations occurred due to religious factors but also in terms of its ability to impute norms in a normless society. Negative bureaucratic behavior as systemic to a bureaucracy and prevalent in a society is a condition of anomie. The study assumes that a consciousness that promotes the continuity between the religious and the secular realm could have a normative effect, thus, lessening if not preventing such negative behavior.

Studies presented bear witness to the role and even inclusion of religion in governmental policies and programs. Religious factors have been taken into consideration by the government particularly in the formulation of health policies. Previous programs such as the Moral Recovery Program have identified the Church as one of the sources of moral values that could be utilized for the inculcation of positive values among bureaucrats. A study conducted by the researcher is made as a case in point to underscore the role of religion in promoting positive bureaucratic behavior.

**Religiosity and Bureaucratic Ethics: The Case of the Bureau of Internal Revenue**

**Ethical Issues in the BIR**

Ethics in the Bureau of Internal Revenue is a critical issue in view of the nature of its function as well as the effect that such ethical problems have in development efforts and public confidence on the Government. Such delineation of the cost of corruption should then be considered as a basis for determining the
moves taken by the agency to prevent the problem and find solutions. In a way, the determination of the cost and effect reveals the gravity of the problem.

**The Cost of Corruption on Development**

Corruption and development (or underdevelopment) is intrinsically related primarily because development is based on the available resources. This is true both in terms of the twin goals of economic growth and equity. The main bulk of resources for the building of structures and facilities as well as social services are dependent on the available tax revenues which is the main source of such resources. Corruption naturally reduces this resource base. This would even propel the government to resort to borrowings in view of limited resources.

There is no exact figure on the extent of corruption in the BIR. But an internal study in 1979 by the Bureau revealed that 19% of collection is lost. If this is taken as a benchmark and using the 2005 tax collection of P260.774 billion, this amounts to P49.547 billion in revenue loss.

The distributional capability, however, is not only limited to the fact that corruption reduces available resources but hinges also on the very nature of taxation itself. In this context, corruption should not only be limited to the act of the BIR employees but their collusion with the clients also particularly those whose substantial financial interest requires drastic cut in expenses to maximize profit. This case destroys the equitable requirement through progressive taxation by shifting the tax burden on the poor and the lower middle class since they pay the full income tax requirement as well as the fact that a substantial portion of their income is spent on basic commodities. The latter is being given attention by the government since taxes are easily collected.

The loss due to corruption, however, should not only be related to its economic implication. Other non-economic factors include the loss of public
confidence on the government and its institutions. In fact, the tendency of the taxpayers to evade taxpayment could be directly traced to this lack of trust. The usual reason is that they need not pay for the taxes when it would just be pocketed by government men anyway.

There could never be an accurate amount as to how much really is lost due to corruption owing to the underground and secretive nature of the transaction and commission. Thus, it is easier to delineate the effect rather than the monetary cost of corruption. In a way, such effect could be seen as a cost of corruption in a general sense.

**Negative Bureaucratic Behavior in the BIR**

Negative bureaucratic behavior in the Bureau could be classified as internal and external in nature (Briones, 1979: 262-266). The internal type occurs if the act is purely done by an employee of the agency without any collusion or involvement of outsiders. External classification on the other hand means the involvement of non-employees or taxpayers.

The most common form of corruption, however, is the external type. This is critical as this has bearing on the idea of the influence of society and culture. This is so since most of the cases right now are in the boundary-exchange level. This is usually the case with the collusion between the Examiner and taxpayer to underdeclare the income of the latter.

Collusion could also take place between the officers of the law. In 1997, a Revenue Assessment Officer in a Revenue District in Metro Manila was caught conniving with some personnel from an Accredited Agent Bank (designated banks that accept tax payments) to divert tax collection.

The issue of ethics in the BIR should, however, be inclusive also of those activities that have no monetary returns on the Examiner but are considered
unethical still. This includes practices that are related to appearance and those that are geared towards fair service orientation.

Of specific interest in this regard is the present problem of the veracity of the Statement of Assets and Liabilities. Another relevant issue is on procedural fairness. There is a tendency among other government agencies, to give preferential treatment to relatives, friends and politicians. This ethical issue clearly has something to do with *quid pro quo* as it enables personal considerations to become the commodity of exchange, particularly the Filipino value of reciprocity.

There are behaviors that are further prescribed by the Agency and the Government that have no clear graft and corruption implications but are considered ethical requirements nonetheless. The significance of these behaviors is much more related to the promotion of an agency that is efficient and effective. These include such behaviors as non-fulfillment of responsibilities in an efficient and economical manner, engagement in immoral acts, and the likes. Table 1 shows the presenter’s own categorization of unethical practices in the Bureau.

**Background of the Study**

In view of the need to determine if religiosity affects bureaucratic behavior, a study of the relationship of these variables was conducted in the aforementioned Bureau. The choice of the agency is propitious enough in view of the findings that it is one of those agencies which have a high propensity for negative bureaucratic behavior (Cariño, 1986). Furthermore, Alfiler (in, Cariño, 1986: 29) and Briones (1979) stipulated that revenue-generation is not a matter of collecting resources for government spending of its varied tasks but serves the development goals of economic growth and equity. This regulates the production and consumption of certain goods that the government seeks to control to direct the economy. Corruption destroys these goals and ultimately is detrimental to people’s welfare.
**Objective**

In the light of the need to impute ethics in public service and the necessity for the delineation of concrete applications for the inclusion of religion in Philippine bureaucracy, the study primarily sought to find out if there is a relationship between religiosity and practice of ethical norms among the Revenue Assessment Officers of the Bureau of Internal Revenue.

**Conceptual Framework**

The study tried to analyze the effect of religiosity on the ethical practice among the Revenue Assessment Officers of the Bureau of Internal Revenue. The two main variables that were focused on were religiosity and ethical practice. Religiosity as applied in this study is defined as religious commitment. Religious commitment is divided into two areas—religious consciousness and religious participation. Religious consciousness is the degree by which individuals pursue the importance of religion in everyday affairs while religious participation is the involvement in all activities pertaining to religion. The Questionnaire of Robinson and Shaver (in Roberts, 1995) measuring religious commitment was revised and expanded to fit into the needs of the local setting.

Ethical practice or practice of ethical norms was defined according to Wilbern’s (1984) typology—honesty and conformity to law, conflict of interest, service orientation and procedural fairness, and democratic responsibility. The indicators for these areas were based on the specifications of the Code of Conduct for Government Employees or Republic Act 6713.

**Methodology**

The study made use of both Qualitative and Quantitative approaches. The Quantitative approach utilized the survey to determine the level of religiosity and extent of practice of ethical norms of the Revenue Assessment Officers. The Qualitative approach sought to describe and analyze societal and organizational
factors that affected the ethical practice. The use of both approaches was an attempt for triangulation so as to provide a clear delineation of the phenomenon under investigation.

**Findings**

The study reveals critical findings pertaining to the issue of ethics in relation to religiosity. The qualitative analysis presents that the ethical problem had always been a perennial one in the Bureau of Internal Revenue as it basically stems from the nature of its function as a revenue-generating institution. Of primary interest in this regard is the opportunity presented by the proximity of available resources to be irregularly gained by employees. This proclivity is further compounded by the degree to which employees interact with the public. In this matter, these resources become commodities for exchange. The transaction could either be the initiative of the taxpayer or the employee. In either case, the possibility for the commission of negative bureaucratic behavior is much more pronounced in the task of the Revenue Assessment Officers or Examiners as they are the ones engaged in the boundary-exchange transaction and that they exercise a substantial amount of leverage on taxpayers. While this may suggest that the issue is purely economic in nature, the demand of taxpayers for preferential treatment expresses the cultural or societal sanction to such practice.

This phenomenon is not just limited to societal factors but organizational condition as well. The problem is compounded by an organizational condition that supports the said practice and is further reinforced by negative organizational situations. This study only affirms what previous studies have revealed that negative bureaucratic behavior is already systemic to the whole bureau and that it permeates the whole structure (Briones, 1979). Indirect factors are those negative organizational situations pertaining to leadership, relationship and organizational culture that support negative bureaucratic behavior.
The problem emphasized by the qualitative analysis is supported by the quantitative findings that reveal the relationship between religiosity and practice of ethical norms. Such relationship is deemed important in view of the search for a strategy for the promotion of morality in the Philippine bureaucracy. The test of applicability of religiosity on the secular realm is if the individual subscribes to the ethical requirements of one’s office with the recognition that there is continuity between the religious and the secular affairs. Thus, the cognitive level of religiosity as expressed in religious consciousness presents its behavioral manifestation.

To test if a relationship exists between these variables, a stepwise regression analysis is used having religious consciousness and religious participation as independent variables and the practice of ethical norms as the dependent variable.

The result of the regression analysis shown in the table 2 shows an F-value of 79.998 between religious consciousness and ethical practice with a probability value of .0000 which only proves there is a relationship since this is within the .05 level of significance. A partial $r^2$ of .7273 suggests that religious consciousness affects ethical practice 72% of the time.

The relationship between religious participation and ethical practice is supposed to be corollary to the relationship between religious consciousness and ethical practice.

The importance of participation is on the issue of public affirmation of one’s religious beliefs. In this sense, with the individual’s public manifestation of faith, there is public perception and assumption that active religious participation (and consequently high religiosity) connotes high ethical practice.

The relationship between religious participation and practice of ethical norms is not evident, however, in this study. Using the same stepwise regression analysis made earlier, the computation reveals an F-value of 2.690 and a probability of .1118
which is outside the .05 level of significance. Partial $r^2$ of .0849 suggests that religious practice influences ethical practice only 8% of the time.

It is interesting to note that while there is a positive relationship between religious consciousness and religious participation, only religious consciousness is positively related to the practice of ethical norms.

This finding is supportive of a previous finding (Bulatao, ) of a split-level morality wherein Filipinos tend to join religious activities yet commit cultural practices which are deemed as unethical in the context of a public office. In a sense, only those who view the continuity between the religious and the secular realm manifest consistency of morality.

**Towards the Formation of an Ethical Bureaucracy**

The fact that ethical practice is very much influenced and shaped by organizational culture and condition requires further analysis of the possibility of establishing organizational change as avenue for introducing behavioral change. The aforementioned introduction of a religious consciousness component could be done through this manner. This is only an affirmation of the task of indigenizing efforts in arriving at a solution to a problem that is culturally sanctioned in the first place.

An ethical bureaucracy could be developed if there is a program designed to conscientize and promote morality among the middle managers and leaders of the Bureau as leadership has been identified as having significant influence on both organizational and individual behavior. Headway could be attained even just in the manner of establishing personal rectitude.

The study recognizes the possibility of the utilization of religious values to attain this purpose. This is only possible, however, if religiosity becomes more pronounced in the organization’s culture, relationships and leadership. The ability of religiosity to influence ethical practice is dependent on the organizational condition that supports the said religious commitment and expressions.
Possible interface could be created with religious institutions in framing a values orientation program that has religious or spiritual component incorporating instructions and activities that promote the continuity between religious morality and bureaucratic norms. The study then proposes that positive cultural and societal values and institutions should be harnessed so as to attain an ethical bureaucracy that is responsive to its milieu.

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Thiroux, Jacques

Weber, Max

Wilbern, York
**Table 1**
Categories of Unethical Behavior in the BIR

<table>
<thead>
<tr>
<th>Type 1 Minor Irregularities</th>
<th>Type 2 Indicators of Corruption</th>
<th>Type 3 Serious Corrupt Practices</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Inefficiency</td>
<td>1) Borrowing money from the taxpayer</td>
<td>1) Oppression</td>
</tr>
<tr>
<td>2) Incompetence</td>
<td>2) Soliciting gifts</td>
<td>2) Acceptance of Bribe money</td>
</tr>
<tr>
<td>3) Neglect of duty</td>
<td>3) Private practice of profession</td>
<td>3) Falsification</td>
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<tr>
<td>4) Discourtesy</td>
<td>4) Management or acceptance of private employment</td>
<td>4) Extortion</td>
</tr>
<tr>
<td>5) Insubordination</td>
<td>5) Failure to file assets and liabilities</td>
<td>5) Collusion</td>
</tr>
<tr>
<td>6) Moral turpitude</td>
<td>6) Preferential treatment of clients/discrimination</td>
<td>6) Dishonesty</td>
</tr>
<tr>
<td>7) Grave misconduct</td>
<td>7) Nepotism</td>
<td>7) Irregular arrangements in examining taxpayers’ books</td>
</tr>
<tr>
<td>8) Frequent tardiness/absences</td>
<td>8) Engagement in political activities</td>
<td></td>
</tr>
<tr>
<td>9) Habitual Drunkenness</td>
<td>9) Disclosing confidential information</td>
<td></td>
</tr>
<tr>
<td>10) Criticism/antagonism towards clients’ accountants</td>
<td>10) Engagement in financial transaction with taxpayers</td>
<td></td>
</tr>
<tr>
<td>11) Non-observance of duty hours</td>
<td>11) Recommending Attorneys and Accountants</td>
<td></td>
</tr>
<tr>
<td>12) Non-provision of public non-confidential documents/Lack of transparency</td>
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**Table 2**
Regression Analysis of Religious Consciousness and Religious Participation in Relation to Practice of Ethical Norms

<table>
<thead>
<tr>
<th>Variable</th>
<th>Regr. Coef.</th>
<th>Std. Error</th>
<th>F</th>
<th>Prob.</th>
<th>r²</th>
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<td>.0750</td>
<td>79.998</td>
<td>.0000</td>
<td>.7273</td>
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<td>Constant</td>
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</table>

Variables not included

<table>
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<tr>
<th>Variable</th>
<th>r²</th>
<th>Tolerance</th>
<th>F</th>
<th>Prob.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Religious Participation</td>
<td>.0849</td>
<td>.6277</td>
<td>2.690</td>
<td>.1118</td>
</tr>
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