


Employee Theft Behavior: A Case Study of Five-Star Hotels in Vietnam

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ABSTRACT

Employee theft has become a serious and challenging issue for all businesses, especially to hotel organizations where employees have easy access to cash, amenities, and other inventories and items. This research is based on the theory of planned behavior, equity theory, and reinforcement theory to study the factors affecting employee theft behavior as well as the moderating effect of the internal control system in the hotel industry in Vietnam. Data were collected through 312 questionnaire responses and nine in-depth interviews. The results confirmed that personal characteristics, opportunities, unfair compensation, injustice, and unethical working environments affect stealing behavior at work. Moreover, the internal control system is proved to moderate the attitude and intention to steal to stealing behavior relationships. These results will provide an essential reference for both academicians and professionals to conduct further empirical validation or develop appropriate internal programs to prevent hotel employee theft behaviors.

KEYWORDS

Employee Theft, Injustice, Internal Control System, Opportunities, Personal Characteristics, Unethical Working Behavior, Unethical Working Environment, Unfair Compensations, Wrongful Behavior

INTRODUCTION

Managers deal with various unethical employee behaviors at work, including theft, disclosure of confidential information, misuse of products and services, bullying, etc. (Teng & Chen, 2021). Among that, employee theft has become a serious and challenging issue for all businesses, such as retail (Kelkar & Emilus, 2016), technology (Cunningham et al., 2018), hospitals (Otiso & Mutugi, 2018), aviation (Vatankhah et al., 2017). This issue led to inventory shrinkage, draining the company's profits, reducing return on investment, and higher prices for customers (Kelkar & Emilus, 2016). It also affects the companies' sustainability by the financial unitability, unhealthy labor forces and negative impact on the stakeholders. According to the Office of National Statistics (2020), 67% of British office staff admitted that they steal from their office, which leads to a total loss of at least £190 million. Similarly, a report in the US indicated that 33% of business bankruptcies were caused by employee theft in 2020. In the hotel industry, there is a high contact service nature of the job; employees are tempted to steal. Hotel employees can easily access a large amount of cash, tangible amenities, and other food and beverage items, so theft becomes an unavoidable issue and hard to eliminate (Sarwar &

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Muhammad, 2020). This will affect business activities and financial performance and detract investors and shareholders from doing business in the industry (Matti & Ross, 2016). However, managers are often unaware of effective methods to alleviate employee theft or even refuse to confront the problem and punish the bad employees since they are afraid it might negatively affect their image (Chen & Sandino, 2012). Thus, the issue has not been brought up to the public until now. Previous studies have been carried out on employee theft, and researchers have found some antecedents of the behavior including, employee dissatisfaction (Goh & Kong, 2018), unjust treatment (Moorthy et al., 2015), lack of control system (Kennedy, 2015), personality (Shigihara, 2013), and other. However, there is still a need for a comprehensive study on employee theft behavior in the hotel industry.

Vietnam has been rated as an attractive tourism destination, which welcomes many visitors from all over the world. The country has about 30.000 accommodation organizations offering more than 650.000 rooms. There is a high demand for employees working in the hotel industry. However, the industry is dealing with many human resource issues, such as a high percentage of hourly waged employees, stressful working environment, low compensation and benefit, lack of the proper training and education, etc. Employees are having a dilemma of conducting theft behavior as an encounter for the above issues. However, there is no exclusive study on employee theft in the Vietnamese hotel industry. There is an increasing demand to understand the issues as academicians and hotel managers witness the significant negative impacts on the hotel business. The main objective of this study is to investigate the factors affecting employee theft behavior in the hotel industry in Vietnam and the moderating effect of the internal control system. Mainly, this study focuses on answering the following questions: 1. What are the antecedents of employee theft behavior in Vietnamese hotels? and 2. What is the effect of the internal control system in reducing this issue?

This study is built on three distinct theories: theory of planned behavior (Ajzen, 1985), equity theory (Adams, 1965) and reinforcement theory (Skinner, 1974). The theory of planned behavior proposes that people's engagement in a behavior is determined by their attitude and is usually affected by the environment and social pressure. In this case, if an employee has a positive attitude about stealing at work, and if he/ she feels that his managers and co-workers want him/ her to steal, this will lead to a higher intention to steal, and the employee is likely to steal at work (Chan et al., 2020). In this case, personality and the influence of co-workers are sometimes stronger than organizational rules (Kelkar & Emilus, 2016). Furthermore, equity theory was first suggested by a behavioral psychologist who believes that fair treatment by an organization will lead to high employee satisfaction and effective work performance. However, when employees perceive any unfairness at the workplace, it will lead to harming behaviors (Herr et al., 2018). It is suggested that unfair compensation and injustice can motivate employees to steal at work for revenge. Finally, reinforcement theory showed that employee behavior could be shaped by controlling the consequence of the behavior. Managers can use rewards and punishment to reinforce some preferred behavior or eliminate unwanted behavior. Therefore, when co-workers steal and do not receive any punishment, employees will be tempted to conduct the same behavior (Moorthy et al., 2015). Even though the theory of planned behavior and equity theory have been studied to examine employee theft behavior, there are not many researches applying the reinforcement theory. By combining these theories, this study hopes to provide a holistic model to workplace theft behavior in the hotel industry in Vietnam.

LITERATURE REVIEW

Definition of Employee Theft

One of the most common definitions of employee theft as “the unauthorized taking, control, or transfer of money and/or property of the formal work organization that an employee perpetrates during the course of occupational activity” (Hollinger & Clark, 1983). Klotz and Buckley (2013) pointed out that any illegal removal of the organizational assets and subsequent personal transfer is

considered an act of theft. Omar et al. (2016) suggested that employee theft includes taking away the inventory, the property and money without organizational permissions and authorizations from the employees. Kennedy and Benson (2016) further explained that employee theft could be considered both organizational and personal offences and cause emotional and psychological damage to the whole organization. In the literature, employee theft is usually integrated with unethical behavior, counterproductive work behavior and deviance behavior. In the hotel industry, employee theft can be common activities such as stealing cash, equipment, inventory, improper use of facilities, discount and coupons policy (Krippel et al., 2008). More than that, hotel employee theft can occur in the form of tangible nature such as giving free meals and rooms to friends and family, making personal phone from guest rooms (Knani, 2014), or in other forms such as late arrival to work, extra break time, selling guests' information (Goh and Kong, 2018). However, despite various studies on this behavior, there is no one universal definition of employee theft for all businesses, and different managers and organizations usually have their understanding, perception, and policy regarding theft behavior at their workplace.

Personal Characteristics

When answering why employees steal, most researchers focus on the personal level to develop the personality predictors of theft. Researches have examined predictors of employee theft and concluded that employees participating in theft activities are likely to perform other unwanted actions such as alcohol, and/or drug abuse, and/or gambling (Hollinger & Clark, 1983). Kelly and Hartley (2010) found that individuals who are rule-breakers enjoy forbidden activities and are more likely to steal. In another study, O'Boyle et al. (2012) suggested that the employee theft behavior is associated with the Dark Triad of personality (Machiavellianism, subclinical narcissism, and subclinical psychopathy. Raman, et al. (2016) also postulated a strong relationship between negative affectivity and counterproductive work behaviors. Particularly, when employees perceive themselves with negative concepts such as anger, guilt, personal dissatisfaction, and sadness, they will be more likely to increase their stress and wrongful behavior.

Similarly, Peprah (2018) identified employees with the following characteristic tend to be more engaged with theft behavior: stress, deceit, ego, and coercion. Significantly, Düşmezkalender et al. (2020) concluded a direct and positive relationship between a hotel employee's dishonest attitude toward employee theft and intention to engage in employee theft. Valentine, Fleischman and Godkin (2015) further indicated that some people might steal because they think the process is exciting and stimulating. Moorthy et al. (2015) finally suggested that an individual who already experienced stealing will be more likely to repeat the behavior. In this study, personal characteristics refer to individuals' bad characteristics such as dishonesty, stealing skills, irresponsibility, selfishness, lying, and others. Hence, the following hypothesis is proposed:

H1: There is a positive relationship between personality and attitude to steal (a) and intention to steal (b).

Opportunity

Opportunity for employee theft refers to a lack of supervision, no security checks, slow inventory records, or no concurrent audit (Zakaria et al., 2016). Opportunity is undoubtedly positively correlated with fraud activities (Abayomi & Abayomi, 2016). Schuchter & Levi (2016) explained that opportunity could be the lack of control systems or the ability to manipulate the employee data and information to minimize the risk of getting caught. Peprah (2018) indicated that theft incidents would not happen if the employees did not have the opportunity. Mustaine and Tewksbury (2002) have examined about 900 college students' intention to commit workplace theft and observed students who handle cash regularly and concluded that if student employees have the opportunity, they will steal. Daigle et al.

(2009) further explain that when employees work for the company for a long time, they develop their understanding of business and gain more trust from their supervisor, which creates the opportunity to commit fraud. Researchers who support this hypothesis propose that greed will not lead to theft unless employees are given opportunities to bring out their natural greed (e.g., misplaced trust with cash, records, keys, and safe combinations). Employee theft rate is now dependent on employee's opportunities to steal. Kennedy (2015) further found another reason for employee theft as the employee has taken advantage of the opportunity because he/she perceives a low probability of getting caught. Interestingly, Hess and Cottrell (2016) pointed out that managers with higher access to organizational resources had a better opportunity to steal are more engaged in the theft behavior. Therefore, this study proposes:

H2: There is a positive relationship between opportunity and attitude to steal (a) and intention to steal (b).

Unfair Compensation

Compensation refers to pay equity, rewards equity, and input and output equity (Loft et al., 2019). Inequity occurs when employees perceive a difference between their own ratio of perceived salary and benefits to perceived efforts and competencies and the ratio of their co-workers. Any inequity in compensation might lead to employee dissatisfaction and unwanted behavior. Individuals might steal from their organization to restore balance to a situation in which they feel they have put in more effort but receive less compensation than they should deserve (inequity). Betsy (2011) reported that employees in her study stole food snacks, and toilet papers to supplement their unfair pay. Similarly, employees who frequently report feeling that the system is unfair or those with lower pay or reduced benefits are more likely to steal as an encounter for their unfair treatment (Dombrowski et al., 2017). On the opposite, Benito et al. (2018) applied wage theory and suggested that employee theft behavior can be controlled with a higher and fairer compensation system.

Furthermore, Goh and Kong (2018) found that one of the best predictors of theft was employee perception of being unfairly treated by the company. Willison et al. (2018) explained that employees might steal and justify their behavior by the low compensation and reward they deserve when contributing to the organization. Recently, Greenberg (2020) conducted a study to measure the employee theft rate in a manufacturing organization when the pay rate is reduced. The author noticed that the groups whose pay was reduced have a higher theft rate than other groups. Accordingly, the following hypothesis is proposed:

H3: There is a positive relationship between unfair compensation and attitude to steal (a) and intention to steal (b).

Injustice

Injustice refers to unfair organizational decisions and managerial actions. Any injustice in organizational and managerial actions may lead to employee dissatisfaction and harmful behavior, including theft (Poulston, 2008). However, if employees perceive their organization as fair and supportive, they are more likely to commit fewer absences, less employee theft, and a better working environment (Dimitriou and Ducette, 2018). In organization, the principles of justice are procedural justice, outcome fairness and interactional justice (Niesiobędzka & Kołodziej, 2020). Employees will observe how managers make decisions, communicate those decisions and the implementation of those decisions. Any unfair behaviors or actions here will lead to negative emotional responses. Colquitt, Noe and Jackson (2002) proposed that employees are active observers in organizations; thus, they can easily evaluate organizational decisions and managerial actions. Employees might experience a feeling of anger and outrage at any unfair or unjust actions and might lead to counterproductive behavior

such as theft. Kennedy (2016) even concluded that all kinds of employees, regardless of age, sex, department, steal when they consider the manager unfair. So, the following hypothesis is proposed:

H4: There is a positive relationship between injustice and attitude to steal (a) and intention to steal (b).

Unethical Working Environment

An unethical working environment refers to unethical managers and co-workers. Poulston (2008) suggested that a typical unethical working environment is more likely dishonest in nature in which co-workers will not alert organization of any theft behavior and managers will not send messages to employees that theft is unacceptable. Hatice et al. (2011) noticed that manager behavior is the best influencer to employee theft behavior as they are tempted to follow manager behavior. For example, Salima et al. (2010) observed in their study that when employees see their managers taking home office papers, employees also start taking home office equipment for their private use. Similarly, co-workers' unethical behavior can also motivate the unethical behavior of individuals at the workplace (Kube et al., 2012). Ditrtriu and Ducette (2018) based on the social learning theory and proposed that people observe, adapt and exhibit behavior similar to people around them.

Unethical working environment also can be associated with the rewards and punishment systems toward theft behavior (Akers, 2010). Managers tend to be tolerant of small theft behavior with less quantities or unsuccessful theft behavior, which will lead to the employees' perception that those behaviors are accepted. Thus, that wrongful behavior will be even more promoted in the organization by the employees. Therefore, if an employee works in an unethical working environment when they see everyone else stealing from work, they will do the same. Weil (2018) further suggested that a firm punishment policy should be applied to reduce the employee theft rate. Chan et al. (2020) examined organizational factors and concluded that employees regularly steal from their company and feel that they have not done anything wrong within an unethical work environment. Thus, the following hypothesis is considered.

H5: There is a positive relationship between unethical working environment and attitude to steal (a) and intention to steal (b).

Employee Theft Attitude and Behavior

Individual's engagement in a behavior is determined by their attitude and intention to engage in the actual behavior. In this study, attitude to steal at work is defined as how an individual thinks and views the theft behavior, intention to steal at work is defined as the course of actions that individual intends to follow, and theft behavior refers to the perception of employees on the workplace theft behavior as the perceived from their own experience. Moorthy et al. (2016) concluded that an employee's intention to engage in retail theft foretells his/her actual behavior. Tonglet (2002) found evidence that employees' attitudes and moral views are likely to influence theft behavior. As consistent with theory of planned behaviors, many authors noticed that the attitude and intention of an individual to engage in the actual behavior. Therefore, the following hypotheses are made:

H6: There is a positive relationship between attitude to steal and intention to steal.

H7: There is a positive relationship between attitude to steal to stealing behavior.

H8: There is a positive relationship between intention to steal to stealing behavior.

Internal Control System

The internal control systems consist of company policies, practices, and procedures to achieve the objectives of the business (Chen & Sandino, 2012). Most studies support that internal control systems

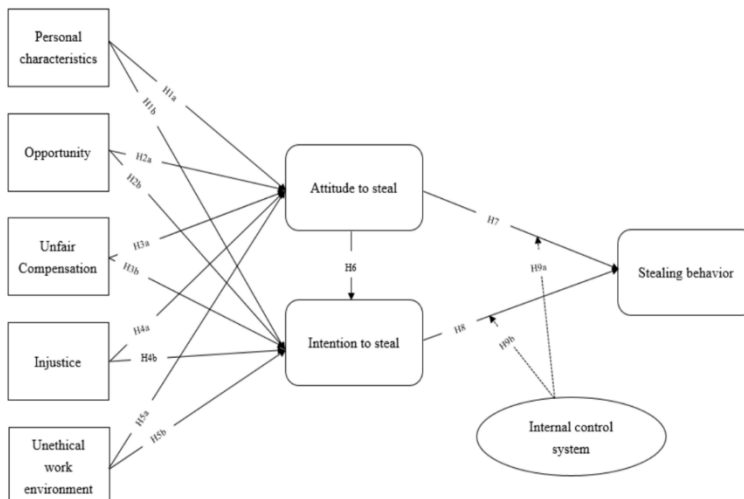
reduce misconducting behavior. Formal monitoring (security camera, inventory systems, etc.) will detect and prevent employee theft (Chen & Sandino, 2007). In some organizations, managers install hidden cameras to catch employees' suspicious actions and report for management's attention (Campbell, 2012). In their study, Rae and Subramaniam (2008) found that internal control procedures moderate the relationship between perceptions of organizational compensation and employee theft. According to Coram et al. (2008), the internal audit is an essential function applied to add value and reduce detected errors by external auditors. Bishop et al. (2017) concluded that even when employees have a positive attitude to theft behavior, they will not engage when the organization installs an internal control system. It is considered an important management tool to protect the organization from internal criminal behavior, especially when assets are misappropriated by employees (Cunningham et al., 2018). Koomson et al. (2020) explained that internal control seals the opportunity for theft behavior. When organizations create a solid internal control system, it will close all windows for wrongful activities and thus reducing the rate of wrongful behavior. Ha Le and Tran (2018) also use empirical results to confirm that when employees perceive a high internal control system, the motivation for theft behavior will be reduced; thus, they will not be engaged in such behavior. Therefore, the following hypotheses are made:

H9a: Internal control systems moderate the attitude to steal to stealing behavior relationship.

H9b: Internal control systems moderate the intention to steal to stealing behavior relationship.

Based on the results of the literature review, this study developed a research framework as shown in Figure 1. There are nine major constructs.

Figure 1. The research framework



METHODOLOGY

The study collected data through 2 main methods: a questionnaire and a series of in-depth interviews. The questionnaire was conducted to collect information on the prevalence, distribution, and correlates of employee theft. On the other hand, the interview was intended to gain a better understanding of employee thefts, the effects on business, and some managerial practices.

Questionnaire Survey

In order to test these hypotheses, nine research constructs and respondents' demographic information were operationalized. The questionnaire was made in English and translated into Vietnamese for respondents' convenience. Personal characteristic factor was measured with six items modified from the study from Valentine et al. (2016). Opportunity factor was measured with five items modified from the study of Moorthy et al. (2016). Unfair compensation factor consists of five items modified from the study of Moorthy et al. (2016) and Hon et al. (2015). Injustice factor was measured with five items from the studies of Herr et al. (2018) and Tang and Liu (2011). Unethical work environment was measured with five times from the studies of Miao et al. (2012) and Hijal-Moghrabi (2015). Internal control system factor was measured with five items from Ahmad and Norhashim (2008). And finally Attitude to stealing factor was measured with five items modified from the study of Kallier et al. (2013), Intention to stealing was measured with five items from Moorthy et al. (2015), and Stealing behavior was measured with four items from the study of Gonenc and Yukselen (2010). All of the above items were measured based on a seven-point Likert scale ranging from 1 = strongly disagree, 7 = strongly agree.

The sample consisted of hotel employees working in 5-star hotels in Ho Chi Minh City, Vietnam. Notably, the authors listed a list of 15 5-star hotels and focused on the hotels they have a relationship with. The sampling procedure was started by sending emails to human resources managers of 15 selected hotels. In the email, the authors explained this study's objective, emphasize the anonymous, and ask for permission to conduct the survey. After that, authors visited the granted hotel sites to distribute the questionnaires to the employees whom the hotels chose. All the participants were confirmed about the anonymous and confidential issues. Out of the 750 surveys distributed to hotel employees, 312 responses were collected, yielding a response rate of 41.6%. The descriptive analysis of the respondents is shown in Table 1.

After collecting the data, this study used SPSS18 and Smart PLS software to analyze the data. Data analysis procedure included factor analysis, confirmatory factor analysis and Partial Least Squares method. Hair et al. (2019) suggested that PLS is particularly relevant for studies that focus on outcome prediction. In addition, PLS is considered suitable for studies that have applied theory but lack experimental verification. Moreover, it also can estimate the complex research models with many latent and observed variables, especially structural models (Sarstedt et al., 2020). Therefore, this study applies PLS-SEM to determine the factors affecting employee theft behavior. In the factor analysis, the factor loading of each variable should be greater than the criteria of 0.6, eigenvalue > 1, and the variance explained > 60%. In the reliability analysis, Cronbach's alpha > 0.7 and the item-to-total correlation > 0.5 (Hair et al., 2011). All the research items passed the requirement and can be used for further analysis (Appendix).

In-Depth Interview

This study conducted a series of in-depth interviews to learn from the voices of hospitality managers. This study followed the principle of saturation (Glaser & Strauss, 1967), and the authors just conducted interviews until they could not generate any new information. A total of nine interview participants were invited via personal connection with a convenient sampling method. The characteristics of the experts are presented in Table 2.

Table 1. Demographic and Descriptive Information of This Research

| Demographic Variables | | Frequency | Percent |
|-----------------------|-------------------------------|-----------|---------|
| Gender | Male | 179 | 57.37 |
| | Female | 133 | 42.63 |
| Age | Under 18 | 4 | 1.28 |
| | 18 to 25 | 177 | 56.73 |
| | 26 to 35 | 86 | 27.56 |
| | 36 to 45 | 30 | 9.62 |
| | over 45 | 15 | 4.81 |
| Education | High school | 37 | 11.86 |
| | Bachelor degree | 190 | 60.90 |
| | Master degree | 83 | 26.60 |
| | Doctorate degree | 2 | 0.64 |
| Income | Below \$400 | 127 | 40.70 |
| | From \$400 to \$600 | 108 | 34.62 |
| | From \$601 to \$800 | 42 | 13.46 |
| | From \$801 to \$1000 | 20 | 6.41 |
| | Over \$1000 | 15 | 4.81 |
| Tenure | Less than 3 years' experience | 131 | 41.99 |
| | 3 to 6 years' experience | 126 | 40.38 |
| | 6 to 9 years' experience | 23 | 7.37 |
| | 10 to 15 years' experience | 32 | 10.26 |
| Department | Food and Beverage | 96 | 30.77 |
| | Housekeeping | 117 | 37.50 |
| | Front Office | 33 | 10.58 |
| | Administration | 25 | 8.01 |
| | Security | 28 | 8.97 |
| | Others | 13 | 4.17 |

The respondents were asked a list of questions regarding the employee theft situation at their organizations and how they solve the issues. All the interviews lasted between 30 minutes to 60 minutes. The interviews were first recorded, transcribed, translated from Vietnamese to English and then conducted a content analysis (Miles et al., 1994). Three different coders then analyzed complete transcriptions of interviews by open, axial, and selective coding methods. In measure each code's reliability, the reliability formula was adopted. The result indicates that the reliability is 0.965, greater than the cutoff of 0.80 and achieves high-level reliability.

To sum up, the reliability and validity of the research constructs are ensured. The result of the in-depth interview is used to support the evaluation of the structural model. Particularly, the authors compare the empirical results with the current situation of the respondent organizations.

Table 2. The details of the interview experts

| Respondents | Age | Gender | Current working experience | Title |
|----------------|-----|--------|----------------------------|----------------------------|
| Interviewee #1 | 45 | Female | 25 yr. | Human resource director |
| Interviewee #2 | 34 | Female | 12 yrs. | Human resource manager |
| Interviewee #3 | 36 | Male | 10 yrs. | Food and beverage director |
| Interviewee #4 | 43 | Male | 12 yrs. | Restaurant manager |
| Interviewee #5 | 37 | Male | 8 yrs. | Restaurant manager |
| Interviewee #6 | 35 | Male | 13 yrs. | Front office manager |
| Interviewee #7 | 30 | Female | 10 yrs. | Front office manager |
| Interviewee #8 | 32 | Female | 13 yrs. | Housekeeping manager |
| Interviewee #9 | 40 | Male | 17 yrs. | Housekeeping manager |

RESULT

Evaluation of the Measurement Model

The study used several criteria to verify the reliability and validity of the measurement model (Hair et al., 2011). As shown in Table 3, firstly, the coefficient of determination (R^2) for the three latent variables is 0.52 for stealing behavior, 0.54 for attitude to steal, and 0.61 for intention to steal, which means moderate. Second, the range of AVEs is from 0.54 to 0.75, which is greater than the threshold of 0.5 and means significant. Third, Cronbach's alpha coefficients range from 0.61 to 0.86, which is greater than the criteria of 0.7 and considered significant. Last, the range of CR coefficients is from 0.78 to 0.97, which is much greater than the threshold of 0.6. Hence, it demonstrates that the reliability and validity of the research model are suitable, so the following evaluation of the structural model can be moved on.

Table 3. Evaluation of the Measurement Model

| Construct | AVE | Composite Reliability (CR) | Cronbach's Alpha | R-Square |
|--------------------------|------|----------------------------|------------------|----------|
| Personal characteristics | 0.54 | 0.87 | 0.83 | - |
| Opportunity | 0.63 | 0.97 | 0.84 | - |
| Compensation | 0.75 | 0.81 | 0.82 | - |
| Injustice | 0.59 | 0.88 | 0.76 | - |
| Ethical work environment | 0.79 | 0.82 | 0.74 | - |
| Attitude to steal | 0.59 | 0.85 | 0.68 | 0.54 |
| Intention to steal | 0.61 | 0.93 | 0.86 | 0.61 |
| Stealing behavior | 0.64 | 0.78 | 0.78 | 0.52 |
| Internal control system | 0.64 | 0.92 | 0.61 | - |

Evaluation of the Structural Model: Hypotheses Testing

Using a sample of 312, a non-parametric bootstrapping procedure was performed with 2500 sub-samples to obtain the statistical significance of each path coefficient for hypotheses testing. As shown in Table 4, personal characteristics significantly impact attitude to steal and intention to steal ($\beta=0.55$, $t=4.92$ and $\beta=0.75$, $t=3.43$) and confirms H1a and H1b. The content from in-depth interviews also shared the same results. Most of the respondents agreed that they consider personal characteristics one of the prominent influencers for any harmful actions. Interviewee #1 commented that: *"In our hotel, we do a meticulous screening process to eliminate any bad personal characteristics including dishonesty, irresponsibility, selfish, etc.... since we believe that those individuals will be more likely to conduct wrongful behavior and negatively affect our healthy working environment."* Interviewee #2 shared the same idea as *"After some employee theft incidents, we did profile check of those employees and realized that those who committed the crimes were often commented as irresponsible and lying to managers and co-workers. Moreover, one employee repeatedly got caught even though the stolen items did not cost much. We then realized the importance of personality when hiring people. That is why the first test we ask applicants do is a personality test to make sure those applicants are suitable at our working culture."*

Opportunity is also positively significant to attitude to steal and intention to steal ($\beta=0.58$, $t=3.45$ and $\beta=0.62$, $t=5.77$), thus supporting H2a and H2b. Specifically, the lack of management and supervisors are other significant forces for employee theft behavior at any hotel. In a similar idea, Interviewee #4 argued that *"Even though I trust my staffs to be good people, but I believe that they can be tempted to steal when being given the opportunity. Thus, at the restaurant, I conduct an inventory check at the end of every day. In addition, books of account were regularly checked and updated. By doing so, I realized that the employee theft rate reduces significantly."* Interview #3 shared the same idea and commented that *"in my division, I sometimes receive reports about my staffs giving a huge discount or even free meal to their friends, which lead to a high loss at the restaurant. We realized the incidents happened because of the lacking ordering system. Then, we decided to set up a proper standard operating procedure (SOP) that every time the staff writes an order, he/she has to write down on three different receipts: for service, for kitchen, and cashier in a series number. I hardly received this kind of report again."*

Hypothesis H3a and H3b stated that unfair compensation would positively influence attitude to steal and intention to steal also confirmed supported ($\beta=0.45$, $t=3.45$ and $\beta=0.51$, $t=2.43$). Interviewee #7 mentioned that *"unlike in other countries, Vietnamese customers do not have the habit of giving tips; thus, hotel employees can solely depend on salary and incentives from the hotel. Therefore, we try to establish the compensation system matching the cost of living in Ho Chi Minh City so that they can happily work for us and with us"*. Interview #9 further shared her experience as *"when investigating in employee theft at housekeeping department, I was told that since the employee was getting paid less than he should receive, he has no other choice to steal from work for home usage, mostly bathroom amenities, towers and food items."*

Furthermore, H4a and H4b are also supported that injustice has a significant influence to attitude to steal and intention to steal ($\beta=0.49$, $t=4.25$ and $\beta=0.39$, $t=4.94$). These hypotheses were also confirmed by interviewees. Interview #6 answered that *"one employee committed that he stole hotel items because his manager mistreated him. The employee explained that he just took what he deserved and does not feel as if he committed fraud."* Similarly, Interview #1 shared the opinion that *"by developing justice and a fair organizational system, our hotel maintained a healthy working environment. Our staffs think of the hotel as their second home and hardly do any harmful things."*

Similarly, hypotheses H5a and H5b stated that unethical work environment would positively influence attitude to steal and intention to steal also confirmed supported ($\beta=0.54$, $t=4.56$ and $\beta=0.42$, $t=5.25$). All of the interviewees agreed that this antecedent can be considered the most critical factor affecting hotel employees. Interviewee #5 addressed that *"managers are the critical elements of organizational culture and their actions and behaviors will establish the standard behavior and*

norms at the workplace. Thus, when employees witness their managers committed any stealing, they will likely follow their managers' actions. Interview #8 further mentioned that *"managers also play an important role in informing and explaining the organizational rules and regulation of employee theft behavior. If managers are clear and strict, employees will not break any rules and conduct any harmful actions. However, suppose managers are easy and often ignore the rules. In that case, employees will more likely to conduct theft behavior."* Interviewee #2 also confirmed the importance of co-workers and commented, *"since the hotel industry requires teamwork and collaboration, one individual with bad characteristics and stealing habits can become bad apple and spread the virus across the hotel."* Interview #6 shared the same idea as *"people tend to imitate people around them. Thus, if employees observe their co-workers steal from workplace, they will likely to conduct the same fraud."*

Finally, H6, H7 and H8 which states the positive relationship between attitude to steal, intention to steal and stealing behavior are also supported ($\beta=0.51$, $t=5.42$; $\beta=0.64$, $t=6.24$; and $\beta=0.57$, $t=5.84$). Interview #3 confirmed the close relationship between attitude, intention, and stealing behavior at his hotel and mentioned, *"when dealing with employee theft, I realized that if employees feel it is okay to steal from the hotel, they will conduct the actions."* Finally, interview #6 emphasized that *"hotel managers need to have a closer watch to prevent employee theft behavior. Once employees develop their positive attitude to steal, they will steal when giving a chance."*

Lastly, the moderating effect of internal control system on the relationship between attitude to steal and stealing behavior is significant at $\beta=-0.65$, $t\text{-value}=4.23$, which supports H9a; this means that when there is an internal control system in the hotel, the effect of attitude to steal to stealing behaviour will be moderated. Similarly, the other moderating effect of the internal control system on the relationship between intention to steal and stealing behavior (H9b) also confirmed ($\beta=-0.79$, $t\text{-value}=5.14$). The results from in-depth interviews again confirmed the moderating effect of the internal control system. Interviewee #1 mentioned that *"in our hotel, we developed our codes of conduct and trained our employees monthly. Our employees know what they should not do and the consequences they face when breaking the rules. We also implement our 360° control system, which means we control from the feedback of customers, managers, co-workers and employee-selves. Employees know that even if they want to steal, they cannot steal without being caught."* Interviewee #2 also mentioned another internal control method used in her hotel *"we installed cameras across our hotel, especially in the storage room. Any suspicious actions will be reported to the internal audit department and managers for investigation. By doing so, not only dishonest employees have to behave, but honesty employees will perceive the working environment as fairness and justice and will be promoted to contribute more to the hotel."* Finally, interviewee #9 insisted that *"with the intention to steal, when given the opportunity, employees will try to steal. Therefore, hotels must establish internal control systems to reduce the probability of that case."*

DISCUSSION AND CONCLUSION

Conclusion

Several conclusions could be drawn from the results of this study. First, there is a positive and direct effect of the bad characteristic of employees on their attitude and intention to steal at the workplace. Hypothesis H1a and H1b are fully supported, and the results are in line with those of previous studies (Fleischman & Godkin, 2016; Kelly & Hartley, 2010; and Moorthy et al., 2015, Peprah, 2018). This is not surprising as irresponsible, dishonest, selfish individuals who have the stealing habit will be more likely to break the rules and commit harmful behavior to hotels. The finding then puts huge pressure on hotel managers when selecting and hiring employees. It is critical to recruit employees with excellent knowledge and skills and suitable characteristics to foster a healthy working environment. Failing to do so will lead to a rotten and unethical climate. Moreover, hotel managers also should provide more training and development programs. By doing so, employees can develop their skills

Table 4. Evaluation of Structural Model and Hypothesis Testing

| Hypo. | Path | Standardize Estimate | t-value | p-value |
|-------|---|----------------------|---------|---------|
| H1a | Personal characteristics → Attitude to steal | 0.55 | 4.92 | *** |
| H1b | Personal characteristics → Intention to steal | 0.75 | 3.43 | *** |
| H2a | Opportunity → Attitude to steal | 0.58 | 3.45 | * |
| H2b | Opportunity → Intention to steal | 0.62 | 5.77 | ** |
| H3a | Compensation → Attitude to steal | 0.45 | 3.45 | *** |
| H3b | Compensation → Intention to steal | 0.51 | 2.43 | *** |
| H4a | Injustice → Attitude to steal | 0.49 | 4.25 | *** |
| H4b | Injustice → Intention to steal | 0.39 | 4.94 | *** |
| H5a | Unethical work environment → Attitude to steal | 0.54 | 4.56 | *** |
| H5b | Unethical work environment → Intention to steal | 0.42 | 5.25 | ** |
| H6 | Attitude to steal → Intention to steal | 0.51 | 5.42 | *** |
| H7 | Attitude to steal → Stealing behavior | 0.64 | 6.24 | ** |
| H8 | Intention to steal → Stealing behavior | 0.57 | 5.84 | *** |
| H9a | Internal control system → Attitude to steal*Stealing behavior | -0.65 | 4.23 | ** |
| H9b | Internal control system → Intention to steal *Stealing behavior | -0.79 | 5.14 | ** |

Note: *p<.05, **p<.01, ***p<.001

and build their confidence at the workplace as well as their commitment to hotels and eventually prevent them from committing any fraud.

As for hypotheses H2a and H2b, positive relationships are also found between the Opportunity and Attitude and Intention to stealing behavior at hotel. The result is also aligned with the results of previous researches (Daigle et al., 2009; Ibora, 2011; Kennedy, 2015) that suggested that when there is a lack of management and supervision, employees are likely to steal from hotels. Therefore, hotels should develop their policy and introduce robust, bold and specific punishment to any employee theft behaviors so that employees will be more careful when attempting any harmful actions. Moreover, hotels should also provide training programs for managers and supervisors to identify any suspicious actions and deal with employees and theft behaviors.

Concerning hypotheses H3a and H3b, there are positive relationships between Unfair compensation and Attitude and Intention to Stealing behavior. The results correspond with previous studies (Goh and Kong, 2018; Hess and Cottrell, 2016; Moorthy et al., 2015) that indicated less compensation and underpayment would lead to employee theft behavior. Analyzing the equity of salary and monitoring the competitiveness of the pay scale among the industry are the most common and easy methods that hotel managers can focus on. Moreover, consider the hard-working conditions of the hotel industry, managers can also apply financial incentives, including profit sharing, stock gaining and others. If employees feel more related to hotels, they will contribute more, which gradually stops theft behavior.

The following influencers of Attitude and Intention to stealing behavior is Injustice. This study confirms that if employees perceive the hotel as unfair and unjust, they will likely steal from hotels. This result is again aligned with previous researches (Dimitriou & Ducette, 2018; Kennedy, 2016; Herr et al., 2018). Hotel managers should keep in mind that any unfair treatment or decision will cause dissatisfaction and frustration from employees, and might lead to harmful behavior to take revenge. More than just monetary injustice, employees pay attention to other intrinsic elements such

as promotion, working conditions, relationships with managers. Thus, hotel managers should be careful when making a decision.

Last but not least is the influence of an unethical working environment on the attitude and intention to steal. This study reveals that the most significant determinant of hotel employee theft is the behavior of their managers and co-workers. This finding is consistent with numerous studies before (Chan et al., 2020; Dimitriou and Ducette, 2018; Moorthy et al., 2015). Indeed, the influence of managers is expected and predictable. Managers are considered as “role models” for their employees to follow. Ethical managers will lead to a healthy working environment where everyone works to their fullest to contribute to the hotel.

Conversely, unethical managers will lead to a workplace with employees cut corners, takes credit for the works of others, steal items and bring home, giving free meals to their families. Similarly, a co-worker’s behavior is also considered quite powerful. Employees tend to observe and imitate their behavior; thus, it can be very problematic if the working environment is full of irresponsible and dishonest employees. This finding alert hotel managers, particularly the upper-level managers and human resource department, to intensively monitor the behavior of every member of the hotel, including managers, supervisors and employees to eliminate unethical behavior and find effective ways to promote healthy behaviors.

Finally, this study states that an internal control system can moderate the relationship between Attitude and Intention to steal and their Stealing behavior. The results are in line with previous studies (Moorthy et al., 2015; Cunningham et al., 2018; and Rae & Subramaniam, 2008). Internal control systems can include accounting record systems; organizational policies regarding the proper authorization for utilizing equipment, having access to cash, controlling access to records; security and camera devices, etc. Property management systems and point of sale are also quite helpful and have been implemented in numerous hotels. Finally, hotels should also conduct formal fraud awareness training regularly. Managers also should boldly announce the anti-theft policy and explain to employees that no type of theft will be accepted under any circumstances, employees will be less likely to commit a crime.

Managerial Implications

Several managerial implications can be drawn from the results of this study. First, this study addresses the importance of a “healthy working environment” at their organization. Hotel managers need to establish a general definition of employee theft behaviors and develop a policy that focuses on punishing these wrongful behaviors. Managers also need to communicate that policy to employees to develop their knowledge and understand how they should behave at work. Managers also need to review their recruitment and selection process to ensure they do not hire “bad characteristics” employees. Particularly, a personality test will be practical here to identify some negative personality traits. Managers should also provide training programs to both managers (to scan the wrongful behaviors and conduct the principle of justice) and employees (to perform their work more ethically). Furthermore, it is critical to note that the hotel industry is one of the lowest paid jobs in Vietnam; thus, hotel managers must examine the compensation policies to ensure that employees are satisfied with their income and will not be motivated to steal.

Finally, an internal control system is necessary within the hotel operation and management. Hotel employees have more access to the hotel property; thus, the temptation is also higher. Managers need to install the CCTV system, inventory system, and information system to keep track of employee working activities.

LIMITATION AND FUTURE RESEARCH

There are three major limitations of this study. First, data from questionnaires and interviews were collected from 5 stars’ hotels. Therefore, the results might not be applied to other medium and small

businesses. Second, the study takes into account a small sample size of 312 respondents and nine interviewees, which are sufficient to fulfil the objectiveness. Last, this study only examined a few independent variables. Many other factors should be addressed for future research such as need, ethical education, etc.

Future studies should be conducted in a different segmented hotel, especially local and budget hotels where employee profile is different than in luxury hotels to examine. In contrast, the same influencers of employee theft behavior in luxury hotels are the same as those in budget hotels. Another fruitful direction that would be worthy is to study the effect of other social factors that might affect employee theft behaviors. Finally, researchers can focus on different measures, methods, and techniques that encourage hotel employees' ethical behavior to offer some practical ways to promote a healthy and ethical working environment in the hotel industry.

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APPENDIX A

Table 5. Measurement of the Construct

| Construct | Code | Questionnaire item |
|----------------------------|------|--|
| Personal characteristics | PC1 | For me, what's right is whatever I can get away with. |
| | PC2 | I enjoy manipulating other people's feelings. |
| | PC3 | People who are stupid enough to get ripped off usually deserve it. |
| | PC4 | In today's world, I feel justified in doing anything I can get away with to succeed. |
| | PC5 | There have been occasions when I took advantage of someone |
| | PC6 | At times I have really insisted on having things my own way |
| Opportunity | OP1 | There has no security check in my workplace |
| | OP2 | Inventory records not up to date in my workplace |
| | OP3 | No regular checking of books of accounts in my workplace |
| | OP4 | No overseeing during stock taking in my workplace |
| | OP5 | The asset in my workplace is not supervised carefully |
| Unfair compensation | CO1 | The promotion in my workplace always delayed |
| | CO2 | My company never increase salary matching cost of living |
| | CO3 | My pay is unfair |
| | CO4 | The incentive policy in my company does not satisfy employee's satisfaction |
| | CO5 | The working overtime and compensatory day off/ salary is unreasonable |
| Injustice | JU1 | My supervisor tries to make unfair decisions |
| | JU2 | My supervisor treats us in an untrustworthy way |
| | JU3 | My direct supervisor does not care about my work |
| | JU4 | My direct supervisor does not keep his/her promises |
| | JU5 | My direct supervisor does not help me with my professional development |
| Unethical work environment | WE1 | My supervisor does not discipline employees who violate ethical standards |
| | WE2 | My supervisor does not set an example of how to do things the right way in terms of ethics |
| | WE3 | My supervisor does not communicate ethics requirements clearly |
| | WE4 | Senior managers do not act according to high ethical standards |
| | WE5 | My colleagues do not follow their professional codes of ethics |
| Attitude to steal at work | AUB1 | Almost everyone steals at work, so it must be right |
| | AUB2 | No one really thinks about it, so it must be okay |
| | AUB3 | It is the employer's problem not the employees' |
| | AUB4 | It is ok to steal for the right reasons |
| | AUB5 | As an employee, I take office supplies home; it does not hurt anyone |
| Intention to steal at work | IUB1 | Inadequate compensation for work lead to me make a steal |
| | IUB2 | I have a change to steal in my workplace |
| | IUB3 | No one will pay attention to some stolen items |
| | IUB4 | My co-workers in my company suppose steal is normal |

continued on next page

Table 5. Continued

| Construct | Code | Questionnaire item |
|-------------------------|------|--|
| Internal control system | ICS1 | The organization implements secure internal control system. |
| | ICS2 | It is impossible for employees to commit fraud without being discovered by the organization. |
| | ICS3 | The organization has good internal audit. |
| | ICS4 | The management closely monitors the activities within the organization. |
| | ICS5 | This organization has written codes of conducts. |
| Stealing behavior | UB1 | I stole amenities from the hotel before |
| | UB2 | I picked up items left behind by the guest without reporting to lost and found |
| | UB3 | I did not drop cash tips to the central pool and kept them personally |
| | UB4 | I did consume minibar beverages and charged them to a guest's account |

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