

## Application of Theory of Planned Behavior on the Study of Workplace Dishonesty

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**Abstract**—The purpose of this research study was to investigate workplace dishonesty behavior intentions based on the Theory of Planned Behavior (TPB) in a multi-campus setting in Taiwan. A total of 1535 students in evening programs with job experiences from colleges and universities were surveyed through a questionnaire on three dishonesty behaviors. The behaviors of interest were private usage of company resources, falsifying work data, and taking credit of other's work in workplace dishonesty. The frequencies of more than occasionally using company resources privately were 66.1%. As for falsifying work data, 57.4% reported to have never performed the behavior, where 66.8% indicated to have never taking credit of other's work. The results show that variables in the TPB could explain 30% to 41% of the variance in intentions of workplace dishonest behaviors of the study.

**Keywords**—workplace dishonesty; Taiwan; Theory of Planned Behavior; attitudes; intentions

### I. INTRODUCTION

In the research area of human behaviors, the Theory of Planned Behavior (TPB) is probably one of the best studied and applied theories. For the past two decades, the theory of planned behavior has been widely applied and extended to studies on individual behavior, especially in the prediction of individual's intention to behave and the actual behavior. Based on Ajzen and Fishbein's theory of reasoned action, Ajzen proposed the theory of planned behavior (TPB) (Ajzen, 1988). The theory of reasoned action (Ajzen & Fishbein, 1980, as cited in Ajzen, 1988) is based on individual's intention (motivation) to engage in a specific behavior, the stronger then intention, the greater the likelihood of engaging in the behavior. According to the theory of reasoned action, intention is the immediate antecedent of behavior, which is assured to be under volitional control. Furthermore, the intention to engage in a specific behavior is based on attitudes toward the behavior as well as subjective norms. Ajzen (1988; Beck & Ajzen, 1991) extended the theory to enable prediction of behaviors that an individual may not be able to perform at will. Since then, the model has been used in many areas of behavior research. For example, it has been applied extensively in the study of healthy/unhealthy behaviors, such as binge drinking, exercise, or smoking. One of the reasons for the extensive applications of the theory is its embracement of new variables in the predication of behavior intentions. Therefore, it was the purpose of this research to bring new light to this area by using the TPB as

the theoretical foundation to investigate behavior intentions of workplace dishonesty.

This study contributes to the research evidence for the application of the theory of planned behavior to workplace dishonest behaviors in Taiwan. Beck and Ajzen (1991) applied the TPB model only to the dishonesty actions of cheating, shoplifting and lying, where Kiriakidis (2008) applied the TPB on recidivism. The present study is the first to use theory of planned behavior as the theoretical foundation on the study of dishonesty behavior intentions in the workplace.

### II. LITERATURE REVIEW

As part of work deviant behaviors, workplace dishonesty refers to unethical behaviors that occur in the working environment, such as theft, taking credit of other's work, time theft, falsifying documents, or pilferage of company supplies and equipment. Greenberg (1997) defined employee theft as "any unauthorized appropriation of company property by employees either for one's own use or for sale to another. It includes, but is not limited to, the removal of products, supplies, materials, funds, data, information, or intellectual property" (as cited in Saucer, 2007). Employee theft was also defined as "the unauthorized taking, consuming, or transferring of money, goods, data, information, and intellectual property owned by the organization" (Chen & Tang, 2006).

Two of the explanations for employee theft and other counterproductive behaviors are the attitudes of employees toward these behaviors and informal workplace norms regarding these behaviors (Everton, Jolton, & Mastrangelo, 2007; Saucer, 2007). Chen and Tang (2006) claimed that attitudes are good predictor of propensity in resource abuse, not whistle blowing, theft, corruption and deception. In addition, Henle, Giacalone, and Jurkiewicz (2005) stated that employees differ in their decision to participate in workplace deviance behaviors depending on their personal ethical ideology. Researches have found that many work groups have informal norms to tolerating or even promoting petty theft (Saucer, 2007).

There are three conceptually independent determinants of intention in the theory of planned behavior. The first is the *attitude*, which refers to the degree to which the person has a favorable or unfavorable evaluation of the behavior in question. Research on the theories of reasoned action and planned behavior has established that attitude is a reliable

predictor of intentions and behavior (Beck & Ajzen, 1991). According to Ajzen (1985), it is sufficient to obtain direct measures of attitudes without assessing the underlying beliefs (as cited in Chatzisarantis, Hagger, Smith, & Phoenix, 2004).

The second determinant is the subjective norm, which refers to the perceived social pressure to perform or not to perform the behavior. Within the variables of the TPB model, subjective norms have been argued to be the weakest component in the TPB (Armitage & Conner, 2001). After reviewing 185 studies, Armitage and Conner (2001) reported that the average contribution of attitude in predicting behavioral intentions was .49, whereas the average subjective norm-intention correlation was .34. This shows that the subjective norm-intention correlation to be significantly weaker than the other relationships with intention, when there is only one item measurement of the component. Therefore, they suggested that subjective norm would have a reasonably strong relationship with intention when appropriately measured with multiple-item scales. Wilson's (2008) research on unethical behaviors of business students also shows a weak prediction of subjective norms on intention to perform that behavior.

The third antecedent of intention is the perceived behavioral control (PBC), which refers to the perceived ease or difficulty of performing the behavior and it is assumed to reflect past experience as well as anticipated impediments and obstacles. This predictor is the major difference between the theory of reasoned action and the theory of planned behavior (Beck & Ajzen, 1991). It is generally expected that the more favorable the attitude and subjective norm with respect to a behavior, and the greater the perceived behavioral control, the stronger should be an individual's intention to perform the behavior. Ajzen (1988, 2002) argues that the ambiguities surrounding the concept of perceived behavioral control have tended to create uncertainties and the magnitude of the PBC-intention relationship is dependent upon the type of behavior and the nature of the situation. However, some researches have found no or limited effect of perceived control on intention or behavior. For example, Smith et al. (2008) found no effect of PBC on intentions in their study of consumer conducts.

According to the theory of planned behavior, intention is viewed as an immediate antecedent of actual behavior. Meta-analytic review of the TPB demonstrates the model provides good predictions of behavior and intentions (Armitage & Conner, 2001). Armitage and Conner (2001) claimed that across 154 applications, attitudes, subjective norms, and PBC accounted for 39% of the variance in intention, while intentions and PBC counted for 27% of variance in behavior across 63 applications.

In business settings, Bailey (2006) used TPB in a study of retail employee theft. In this study, a TPB model including organizational commitment and moral norm was developed with study propositions. One pitfall of the study was that the model was not tested with empirical data. Tonglet (2002) implemented TPB to explore shoplifting behavior. This behavior was also studied in Beck and

Ajzen's (1991) study, in addition to cheating and lying behavior. Buchan (2005) extended TPB to include moral sensitivity and ethical climate in their study of ethical decision making in the public accounting professionals, and found TPB to be applicable in predicting ethical intentions. Their results show strong explanatory power of attitudes, and insignificant effect of subjective norms on intentions. However, they found that subjective norms had significant relationship with attitudes. Furthermore, Fang (2006) applied TPB on study of employees' ethical intentions in Taiwan and found that the variables in TPB model to be predictive of ethical intentions, which was defined as whistle blowing.

### III. METHODOLOGY

The major study dependent variable in this study was the behavior intention in the TPB model. The independent variables in the TPB model, including attitude, subjective norm, and perceived behavioral control was assessed and their prediction of intentions was analyzed for all dishonesty behaviors in this study.

A total of 1535 students from evening programs with work experience in colleges and universities were recruited, with 314 from public schools, 1221 from private schools, which 309 from general college/universities and 1226 from vocational colleges/universities.

A questionnaire using Likert's scales was modified from Ajzen's study on unethical behaviors (Beck & Ajzen, 1991) to collect students' perspectives and behaviors on workplace dishonesty intentions. The attitude construct was measured as Ajzen (2002a) suggested by bipolar adjectives with 5 point scale. In addition, past workplace dishonest behaviors were also collected to investigate the frequencies of these behaviors. Chronbach's alpha coefficient was utilized to assess the internal consistency reliability. Additionally, experts were invited to review the questionnaire. Later, the questionnaire was pilot tested with 60 evening undergraduate students. The reliability of each construct was then determined by calculating the Cronbach's Alpha of each construct (Table 1). The statistical software, SPSS was used to analyze the data. A

TABLE I. RELIABILITY OF MEASUREMENT SCALES

| Construct           | Cronbach's Alpha |
|---------------------|------------------|
| Attitude            | .97              |
| Subjective Norm     | .91              |
| Perceived Control   | .91              |
| Whole Questionnaire | .93              |

series of correlation and hierarchical multiple regression analyses was employed.

### IV. RESULTS

A total of 1535 surveys were completed and valid at a successful return rate of 78.44%. The dominant profile of the sample was students in the extension (or Evening) education programs from private and vocational colleges and universities, with less than five years of work experience in the service industry. Table 2 displays the results of demographic information.

Table 3 presents the frequencies of all three workplace dishonesty behaviors in this study. For private usage of company resources, 33.9% of the respondents claimed to have never performed the behavior, where 66.1% claimed to have performed the behavior more than occasionally. As for falsifying work data, 57.4% reported to have never performed the behavior, where 66.8% indicated to have never taking credit of other's work.

Regression analyses of intentions on TPB variables were used to assess the predictability of the extended TPB model. Table 4 shows the results for the three unethical behaviors of this research.

The result for private usage of company resources shows that attitude, subjective norm, and perceived control in the TPB model accounted for 41% of the variance in intention,  $F(3,1409)=321.81$ ,  $p<.001$ . Students with more positive attitudes toward private usage of company resources had stronger intentions to do it,  $\beta=.31$ ,  $t=12.60$ ,  $p<.001$ , and increasing levels of subjective norms were associated with increasing intentions,  $\beta=.28$ ,  $t=11.60$ ,  $p<.001$ . Increasing perceived control was also associated with increasing intentions,  $\beta=.24$ ,  $t=11.04$ ,  $p<.001$ .

For falsifying work data, attitude, subjective norm, and perceived control in the TPB model accounted for 30%

norm ( $\beta=.32$ ,  $t=12.45$ ,  $p<.001$ ) and stronger perceived control ( $\beta=.14$ ,  $t=5.89$ ,  $p<.001$ ), had stronger intentions to do it.

## V. DISCUSSION AND CONCLUSION

This study was the first to investigate workplace dishonesty behavior intentions in Taiwan. From the frequencies of past unethical behaviors, it is clear that more than 66% of the study subjects privately used company resources, where 43.6% claimed to falsify work data and 33.2% reported taking credit of other's work. These high percentages of frequencies raise alarming concerns to managers and business organizations. Since attitude and subjective norms have strong influence on the unethical behavior intentions, it is important that organizations should take actions to improve the attitudes of their employees and to develop positive norms in their organizations.

This research study was also the first to implement TPB model on the study of workplace dishonesty behavior intentions in Taiwan. The results show that variables in the TPB could explain 30% to 41% of the variance in intentions of workplace dishonest behaviors of the study. Therefore, this study provided significant evidence that the variables in the TPB model, could be applied to the study of workplace dishonesty behaviors in Taiwan.

TABLE II. DEMOGRAPHIC PROFILE OF RESPONDENTS

| Group             |                | N    | %    |
|-------------------|----------------|------|------|
| Gender            | Male           | 644  | 42.8 |
|                   | Female         | 848  | 57.2 |
|                   | Missing        | 19   |      |
| Age               | 20 and under   | 415  | 27.5 |
|                   | 21-30          | 828  | 54.8 |
|                   | 31-40          | 176  | 11.6 |
|                   | Above 40       | 62   | 4.1  |
| Work Type         | Full Time      | 595  | 40.5 |
|                   | Contract       | 97   | 6.6  |
|                   | Part Time      | 416  | 28.3 |
|                   | None           | 360  | 24.5 |
|                   | Missing        | 67   |      |
| Occupational Type | Service        | 703  | 50.6 |
|                   | Manufacture    | 199  | 14.3 |
|                   | Public Service | 128  | 9.2  |
|                   | Others         | 360  | 25.9 |
|                   | Missing        | 145  |      |
| Years of Work     | 5 and under    | 1027 | 73   |
|                   | 6-10           | 225  | 16   |
|                   | 11 and above   | 155  | 11   |
|                   | Missing        | 128  |      |

of the variance in intention,  $F(3,1418)=205.84$ ,  $p<.001$ . Students with more positive attitudes toward falsifying work data had stronger intentions to do it,  $\beta=.27$ ,  $t=10.77$ ,  $p<.001$ , and increasing levels of subjective norms had even stronger association with increasing intentions,  $\beta=.32$ ,  $t=12.45$ ,  $p<.001$ . Increasing perceived control was also associated with increasing intentions,  $\beta=.14$ ,  $t=5.89$ ,  $p<.001$ .

As for the dishonesty behavior of taking credit of other's work, the result shows that attitude, subjective norm, and perceived control in the TPB model accounted for 31% of the variance in intention,  $F(3,1416)=217.93$ ,  $p<.001$ . Students with more positive attitudes toward falsifying work data ( $\beta=.27$ ,  $t=10.77$ ,  $p<.001$ ), higher level of subjective

TABLE III. FREQUENCIES OF PAST UNETHICAL BEHAVIORS

| Past Behavior                      |              | N    | %    |
|------------------------------------|--------------|------|------|
| Private Usage of Company Resources | Never        | 514  | 33.9 |
|                                    | Occasionally | 375  | 24.8 |
|                                    | Sometimes    | 404  | 26.7 |
|                                    | Often        | 149  | 9.8  |
|                                    | Always       | 73   | 4.8  |
| Falsifying Work Data               | Never        | 869  | 57.4 |
|                                    | Occasionally | 329  | 21.7 |
|                                    | Sometimes    | 217  | 14.3 |
|                                    | Often        | 70   | 4.6  |
|                                    | Always       | 30   | 2.0  |
| Taking Credit o Other's Work       | Never        | 1010 | 66.8 |
|                                    | Occasionally | 248  | 16.4 |
|                                    | Sometimes    | 197  | 13.0 |
|                                    | Often        | 41   | 2.7  |
|                                    | Always       | 17   | 1.1  |

The results of this study provide some directions for future researches. For example, future researches could further explore the differences of dishonesty behaviors in different demographic area, such as occupational type or work type. Specific researches in these differences could provide institutions and organizations in different disciplines more in-dept information, hence assisting them in developing effective training or education programs targeting the issue of dishonesty in their work environment.

TABLE IV. HIERARCHICAL REGRESSION OF INTENTIONS

| Behavior                           | Predictor         | R   | Adj. R <sup>2</sup> | R <sup>2</sup> Change | F         | B   | Beta | t        |
|------------------------------------|-------------------|-----|---------------------|-----------------------|-----------|-----|------|----------|
| Private Usage of Company Resources |                   | .64 | .41                 | .41                   | 321.81*** |     |      |          |
|                                    | Attitude          |     |                     |                       |           | .17 | .31  | 12.60*** |
|                                    | Subjective Norm   |     |                     |                       |           | .30 | .28  | 11.60*** |
|                                    | Perceived Control |     |                     |                       |           | .22 | .24  | 11.04*** |
| Falsify work data                  |                   | .55 | .30                 | .30                   | 205.84*** |     |      |          |
|                                    | Attitude          |     |                     |                       |           | .14 | .27  | 10.77*** |
|                                    | Subjective Norm   |     |                     |                       |           | .31 | .32  | 12.45*** |
|                                    | Perceived Control |     |                     |                       |           | .11 | .14  | 5.89***  |
| Taking Credit of Other's Work      | Step 1            | .56 | .31                 | .31                   | 217.92*** |     |      |          |
|                                    | Attitude          |     |                     |                       |           | .13 | .28  | 11.44*** |
|                                    | Subjective Norm   |     |                     |                       |           | .31 | .32  | 12.67*** |
|                                    | Perceived Control |     |                     |                       |           | .13 | .16  | 6.94***  |

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