

EMPLOYEE DISSATISFACTION AND WORKPLACE THEFT OF RETAIL FIRMS IN PORT HARCOURT, NIGERIA

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Abstract

Employee theft in the retail industry has reached an alarming rate and is proving difficult to curb. This is attributable by most researchers to dissatisfaction in the workplace. This study aims to find out if employee dissatisfaction is the root cause of workplace theft in the retail industry, focusing on selected supermarkets in Port Harcourt. The study adopted across-sectional survey design. Two hundred and eleven (211) copies of the questionnaire were distributed to the selected supermarket staff under study; two hundred and five (205) copies were retrieved. Taro Yamane's formula was employed to arrive at the sample size from the accessible population. Questionnaire was the major instrument for data collection. Cronbach's alpha test was used to measure the reliability of the questionnaire with the aid of Statistical Package for Social Sciences (SPSS). Responses obtained were recorded on a five-point Likert's scale, varying from "strongly agree", to "strongly disagree". The Pearson Product Moment Correlation Coefficient (PPMC) was used to test proposed hypotheses. The study indicates that, there was a very high degree of consistency and agreement on the part of the respondents that an inadequate reward system influences embezzlement, vendor fraud and pilferage of the retail industry in Port Harcourt, Nigeria. The study recommends that the organization should enhance and maintain employee satisfaction through a good reward system and providing legitimate opportunities for promotion.

Keywords: Employee Dissatisfaction, Workplace Theft, inadequate reward system.

INTRODUCTION

There is a silent crisis between people and organizations. The survival of organisations depends on how we acknowledge and understand the crisis. Unfortunately, this crisis which has eaten deep into the fabric of businesses especially retail outlets is illegal, unethical and unauthorized appropriation of business property otherwise known as employee theft. Apperbaum, S.H; Cottin, J; Pare, R & Shapiro, B.T. (2006) stated that “Employee theft or unauthorized appropriation of company property by employees either for one’s own use or for sale to another has risen at a dramatic rate”, while Sauser (2007) added that “employee theft is the fastest growing crime in the world, that seventy-five percent of employees steal from work and most do so repeatedly. This trend has had a markedly adverse effect on organizational profitability.

The issue of job dissatisfaction as a major cause of employee theft or other deviant actions has been a serious concern for notable scholars over the years. Results of such investigations have always linked dissatisfaction to theft behavior at the workplace. Researchers have over the years attributed workplace theft to employee dissatisfaction, but there has also been an acknowledgment that not all dissatisfied employees engage in theft. To an extent, deviant behaviours such as property and production deviances are traced to dissatisfaction as one of its causes. Kulas J.T.; Joanee R. F. D; Victoria J. (2007) in their study “Employee satisfaction and theft: Testing climate perceptions as a mediator”, found that dissatisfaction influenced employee theft behaviour through the intermediary influence of employee’s individual perception of the organization’s climate for theft.

The study is aimed at identifying if dissatisfaction is the cause of workplace theft and to note if satisfied and motivated employees also commit stealing in the workplace.

According to David L. (2010), a key motivational characteristic addressed by many writers and researchers concerns the common perceived attitude that feelings of being treated unfairly can lead to employees seeking opportunities to steal. Another central thread relates to the impact of employee theft and the criminal behaviours that can escalate from morally and ethically deficient actions.

Many employees feel dissatisfied with their jobs at one point or another. Some leave their jobs for better opportunities, while others choose to stay. Therefore, the purpose of this study is to examine the relationship between employee dissatisfaction and workplace theft in the retail industry of Port Harcourt.

Objectives:

- To examine the relationship between inadequate reward system and workplace embezzlements, also the relationship between inadequate reward system and pilferage. The relationship between inadequate reward system and vendor fraud in the retail industry of Port Harcourt is also examined.

Based on the problem statement above and specific objectives of the study, the following research questions were formulated:

- i. To what extent does inadequate reward system influence workplace embezzlements?
- ii. To what extent does inadequate reward system influence workplace pilferage?

iii. To what extent does inadequate reward system influence workplace vendor fraud?

And finally a conceptual framework was drawn to demonstrate the association between employee dissatisfaction and workplace theft.

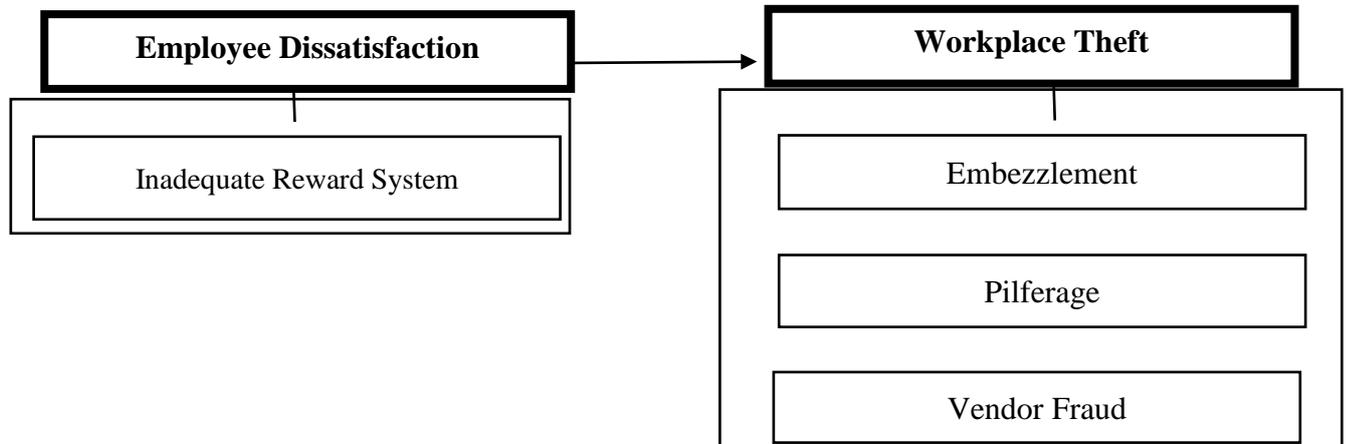


Figure 1: Conceptual Framework

Source: Desk Research, 2018

Research Hypotheses

The hypotheses stated below in the null form were tested as a means of ascertaining the nature of the relationship between the variables for the study. They are as follows:

H₀₁: there is no significant relationship between inadequate reward system and embezzlement of retail firms in Port Harcourt.

H₀₂: there is no significant relationship between inadequate reward system and pilferage of retail firms in Port Harcourt.

H₀₃: there is no significant relationship between inadequate reward system and vendor fraud of retail firms in Port Harcourt.

LITERATURE REVIEW

Theoretical Framework

Hertzberg Two Factor Theory (Frederick Herzberg 1950s.)

This theory implies that for the happiest and most productive workforce, you need to work on improving both motivator and hygiene factors. To help motivate your employees, make sure they feel appreciated and supported, give plenty of feedback and make sure your team members understand how they can grow and progress through the company.

To prevent job dissatisfaction, make sure that your employees feel that they are treated right by offering them the best possible working conditions and fair pay. Make sure you pay attention to your team and form supportive relationships with them. This theory has application on employee dissatisfaction and workplace theft because it deals with feelings,

motivation, managing oneself and others, and prevention of chaotic situations or dissatisfaction, thereby enhancing effectiveness.

The Concept of Employee Dissatisfaction

There is a level of job satisfaction for each person in the work place, but not everyone can be satisfied with their job. However, research has proved that job dissatisfaction in the workplace has a higher percentage when compared to satisfaction at the workplace. Right Management in its survey in (2012) found that 656 individuals out of 801 were either somewhat or totally unsatisfied with their jobs. Price J. (2001) defines employee satisfaction as the effective orientation that an employee has towards his or her work. It may also be recognized as the individual's perception and evaluation of the overall work environment (Sempane, M. E.; Rieger, H. S & Root, G., 2002). Other researchers such as Tonglet (2002) see employee satisfaction "as a global feeling about one's work or a related cluster or attitudes about various facets of the work environment. It is also perceived as a positive emotional state resulting from the appraisal of one's job or job experience" (Islam & Siengthai, 2009:4).

Job dissatisfaction on the other hand, is defined "as the psychological condition of an employee brought about by the unraveled conditions at work" (Frimpong, S.K & Luo F, 2010).

Mark J. (2017) sees dissatisfaction as a difference in perceptions of what is and what ought to be drawing his analogy from discrepancy theory. It is the difference between a worker's perception of the amount of pay he receives and that which he ought to have received; that when the two perceptions are unequal, the employee experiences pay dissatisfaction.

Employees being human beings are considered the most precious assets to any organization, as such, the subject of employee satisfaction has always attracted widespread empirical examination, leading to numerous theories of employee satisfaction. These theories tend to understand and solve the problems of dissatisfaction by helping organization and managers address them.

Causes of Job Dissatisfaction

There are a number of specific causes of dissatisfaction, majority of which will be drawn from Herzberg's postulations.

Fredrick Herzberg, an American Psychologist and a behavioural scientist, building on Abraham Maslow's theory of Hierarchy of need, developed the two factor theory of motivation-Hygiene theory also known as the Satisfier – Dissatisfier theory. Herzberg's theory and that of Maslow, forming the baseline social theory of this research work, is all about the study of human motivation in workplace. According to Sapru R. K. (2013), Herzberg's research purports to find a two-factor explanation of motivation: determinants for job satisfaction and job dissatisfaction.

Tamunomiebi M.T. & Zeb-Obipi I. (2013) stated that Herzberg revealed two types of motivational factors: satisfiers and dissatisfiers. That there is a set of extensive job conditions

that when not present results in dissatisfaction among employees. These conditions when present, will not necessarily motivate employees but are necessary for their wellbeing.

These conditions are the dissatisfiers or hygiene factors because they are needed to maintain at least a level of no dissatisfaction. The factors are related to the context of the job; and include: salary, fringe benefits, working conditions/environment, company policies and administration, relationship with peers/co-workers and personal life.

Tamunomiebi M.T. & Zeb-Obipi I. proceed further to state that a set of intrinsic job conditions exists that helps to build levels of motivation, which can result in good job performance. If these conditions are not present, they do not result in dissatisfaction. These set of factors lead to a feeling of wellbeing and they are: achievement, recognition, work itself, responsibility, advancement and present growth/development.

Some other researchers have added environmental factors, promotion opportunities etc. to the causes of dissatisfaction.

Concept of Workplace Theft

There has been considerable amount of research on employee theft behaviour at the work place. A key motivational characteristic addressed by most of these researchers hinges on the common perceived attitude that dissatisfaction which includes feeling of being treated unfairly can lead to employees seeking opportunities to steal.

Greenberg (2002) defines employee theft as “the unauthorized taking, control, or transfer of money and/or property or time theft of the formal work organization that is perpetrated by the employee during the course of occupational activity.”

It could also be defined “as the use of employer’s assets without permission”. Shinner (2005) added that; “The term employer’s assets are important because it implies that employee theft involves more than just cash. In many industries, there are more important things than cash that employees can steal from a company such as:

- ❖ Time - Occurs when an employee is paid for time that he/she did not work. This usually happens through falsifying time keeping records or when employees are not working while on the job (although difficult to prove).
- ❖ Supplies - Common examples of theft of supplies include office supplies (paper, pens, computers etc).
- ❖ Merchandise/Company Property - Theft of products that are to be sold.
- ❖ Information - Stealing product designs and trade secret.

Over the years, a plethora of studies has shown that employee theft is one of the most widespread, pervasive and costly forms of crime, particularly in the retail industry.

Motive for Theft

Research has over the years attributed motive to steal by employees to motivation, relating dissatisfaction to employee theft behaviour. Hollinger and Clark (1983) argued that “if motivation alone may mitigate employee theft, this approach and how it is implemented may

be positively used to improve the entire business team's productivity and overall sense of personal accomplishment".

Given human behaviour and the complex nature of human existence, it would be misleading to say that effective motivation and company care policies will eliminate all forms of employee intents to steal. No company culture especially during harsh economic times would be advised to overlook an obvious opportunity for employee theft.

In as much as company culture geared towards motivating employees through positive influence and self-esteem is far more preferable to a culture based on fear, loss of job, threats, etc, it does not however call for a relaxed security. Security is a variable tool and very necessary in safe guarding company properties including cash from theft.

However, Wells (2001) and Kulas, et al (2007) believe that "most of the concluded research which identifies why employees commit theft from the employer in the first place has nothing to do with opportunity to steal but more of motivation to steal. The more dissatisfied the employee becomes with the workplace situation, the more likely the employee would be susceptible to engage in criminal behaviour.

Wells (2001) went further to add that "all of us have a sense of our own self-worth; however, if it's perceived that we are not being adequately compensated, then financial pressures can be a determining motive to seek retribution". Sauser (2007) points out that there are numerous individuals who engage in employee theft, but they perceived their actions to be socially acceptable in the sense that other employees conduct the same actions.

Causes of Theft - Inadequate Reward System

What makes employees steal from their organization?

Experts have over the years in several studies offered varied theories but most agreed that the decision to steal and commit fraud is based on complex sociological factors. Donald R. Cressey in the 1950s came out with the theory of the "Fraud triangle." His postulations suggest that there are three factors that contribute to an employee committing fraud.

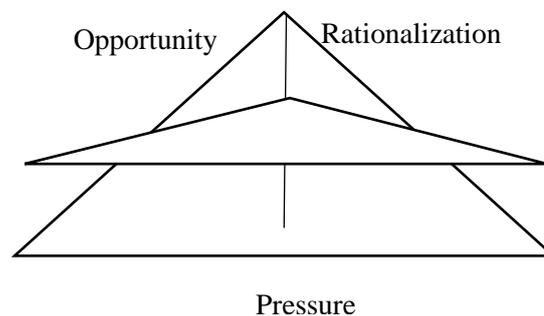


Fig. 2: Cressey's Fraud Triangle

Various other reasons for employee theft have been identified in the few studies by Apperbaum, S.H; Cottin, J, Pare, R, & Shapiro, B.T. (2006); Tonglet M. (2002). According to them, the reasons for employee theft are inequity, pay, inadequate reward and work climate and level of cognitive moral development. Greenberg, (1990) believe "some

employee theft is a reaction to underpayment inequity. Kulas et al (2006) see employee dissatisfaction as a contributing factor to employee theft.

Personal attitudes and perceptions of individual workers are also some of the main reasons for employee theft (McClurg & Butler 2006). Some other scholars attribute causes of employee theft to criminal background, greed, life-style, social inequity, corporate wages, managerial misconduct, organizational structure and climate amongst others. Krippel G.L. (2008) believes that inadequate reward for performance stands tall amongst the various causes of theft and brings about deep feelings of dissatisfaction among employees.

Embezzlement

The crime of embezzlement is most often carried out in an employer/employee situation because of the authority given to the violator by the owner of the property. This does not necessarily mean it has to be through employment, but any form of relationship where trust is given to someone else to watch over your property. The general description of the crime leaves a wide range of activities that can fall under this class of crime. It can be from a small scale operation at a local shop, but can also become a huge operation as part of a large multi-state or multi-national organization.

Embezzlement as defined by Shiner, Leslie (2005) refers to theft by someone who is in a position of trust and legally allowed access to cash. In the context of supermarkets, this is mostly carried out by Accounts Clerks and Cashiers who are legally allowed and are in custody of the organization's cash. It is so rampant that most researchers attribute business losses by employers to employee embezzlement. It is the highest ranking form of employee theft. It centers more on cash. Employees can transfer cash into their pockets from cash registers after sales. They can also sneak cash out of unsecure safe into their pockets. Most times, employees indulge in higher quotations to customers, higher than the actual price of an item and take the difference. All these form part of the elements of embezzlement. Embezzlement is the act of withholding assets for the purpose of conversion (theft) of such assets, by one or more persons to whom the assets were entrusted, either to be held or to be used for specific purposes Shulman (2007).

Embezzlement usually is a premeditated crime, performed methodically, with precautions that conceal the criminal conversion of the property, which occurs without the knowledge or consent of the affected person. Often it involves the trusted individual embezzling only a small proportion of the total of the funds or resources they receive or control, in an attempt to minimize the risk of the detection of the misallocation of the funds or resources. When successful, embezzlements may continue for many years without detection. The victims often realize that the funds, savings, assets, or other resources, are missing and that they have been duped by the embezzler, only when a relatively large proportion of the funds are needed at one time; or the funds are called upon for another use; or when a major institutional reorganization (the closing or moving of a plant or business office, or a merger/acquisition of a firm) requires the complete and independent accounting of all real and liquid assets, prior to or concurrent with the reorganization.

Vendor Fraud

Vendor fraud is committed by an employee on their own or in collusion with the organization's vendors to defraud the organization. Vendor fraud is perpetrated mostly in the following ways: Billing schemes, Bribery and Kickbacks, Cheque tampering, Overbilling, Price fixing etc.

Pilferage

Pilferage is an act of stealing that is caused by many factors including dissatisfaction. What gives room to pilferage is when merchandise is handled continuously every day. It can allow the employee to eventually view such items as just "things" without great value to the company.

According to Sauser (2007), pilferage is basically, the act of stealing small amounts or small articles." Pilferage is basically, "petty theft." It is thievery in which the thief steals small things of low value or price to the organization." Such stuff with little or unknown value, makes much easier to steal and not worth protecting. A small but significant number of employees believe that there is little or no chance that they will ever be caught stealing small items especially from supermarkets. Unfortunately, these employees are factually correct in their assessment that the risks of detection are quite low and even if detected, many correctly assume that they will not be punished very severely. In fact, the more times that they successfully steal without detection increases their assessment that they are invincible to the eyes and theft preventive mechanisms put in place.

Hollinger and Clark (1983) posit that "longtime thieves actually believe that they will never get caught and are quite surprised when they eventually do." Though, most dishonest workers even when they are caught know that drastic actions might not be taken against them, at worst, deductions of such amounts would be made from their pay. Realistically also, most believe the worst consequence which can happen to them is that they will be fired but not prosecuted. They believe if they are fired, they can get another job the very next day.

METHODOLOGY

The cross-sectional survey design was used, which is considered most suitable for this study. According to Baridam (2001), cross sectional survey can be thought of as analogous to taking a snapshot 'of some situation and analyzing it. The population in this survey is large and diverse, thus the appropriateness of the cross-sectional survey, widely used in administrative and social sciences, taking cognizance of the complex relationships that exist between variables. The study is on employee dissatisfaction in ten retail firms in Port Harcourt. This study is aimed at empirically evaluating the influence of employee dissatisfaction and workplace theft in firms in Port Harcourt.

The population of this study being 445 was derived from the staff count of ten (10) supermarkets in Port Harcourt. Based on this, the Taro Yamane sample size determination formula was adopted and a sample size of 211 was obtained. Data being the most important aspect of this work was done with utmost diligence. The primary and secondary aspects of data collection were employed. The secondary data were collected from textbooks, journal,

published articles etc, while a total of 211 copies of a structured self-administered questionnaire, being the instrument of primary data gathering, were delivered to employees out of which 205 copies were retrieved. The research instrument being the questionnaire was validated by the research supervisor. Data analysis was carried out using Pearson's Product Moment Correlation Coefficient (PPMCC) with aid of statistical package for social sciences (SPSS Version 20). Also, a five point likert scale was used to measure the respondent's choices and opinions ranging from Strongly Agree to Strongly Disagree.

DATA ANALYSIS

Hypothesis 1:

H₀₁: There is no significant relationship between inadequate reward system and embezzlement of retail firms in Port Harcourt

Correlation Result for inadequate reward system and embezzlement.

		REW	EMBE
RECO5	Pearson Correlation	1	.976**
	Sig. (2-tailed)		.000
	N	205	205
EMBE5	Pearson Correlation	.976**	1
	Sig. (2-tailed)	.000	
	N	205	205

Source: SPSS 20.0 Data Output, 2018

Interpretation:

The result shows that inadequate reward system correlate with embezzlement ($r = 0.976$, $p = 0.000 < 0.001$). This represents very high correlation indicating very dependable relationship. By interpretation, there is a very strong positive relationship between inadequate reward system and embezzlement. This finding provides a solution to research question 1. Hence, the decision is to reject the null hypothesis and accept the alternate hypothesis that infers that there is a very strong significant and dependable relationship between inadequate reward system and embezzlement of retail firms in Port Harcourt.

Hypothesis 2:

H0₂: There is no significant relationship between inadequate reward system and pilferage of retail firms in Port Harcourt.

Correlation Result for inadequate reward system and pilferage

		REW	PILF
RECO5	Pearson Correlation	1	.918**
	Sig. (2-tailed)		.000
	N	205	205
PILF5	Pearson Correlation	.918**	1
	Sig. (2-tailed)	.000	
	N	205	205

** Correlation is significant at the 0.01 level (2-tailed).

Source: SPSS 20.0 Data Output, 2018

Interpretation:

The result shows that inadequate reward system correlate with pilferage ($r = 0.918$, $p = 0.000 < 0.001$). This represents a very high correlation indicating a marked relationship. The relationship that exists between inadequate reward system and pilferage is shown to be significant at 0.01 significant levels. By interpretation, there is a very strong positive relationship between inadequate reward system and pilferage. This finding provides a solution to the research question 2. Hence, the decision is to reject the null hypothesis and accept the alternate hypothesis that infers that there is a very strong significant and dependable relationship between inadequate reward system and pilferage of retail firms in Port Harcourt.

Hypothesis 3:

H0₃: There is no significant relationship between inadequate reward system and vendor fraud of retail firms in Port Harcourt

Correlation Result for inadequate reward system and vendor fraud

		RECO5	VENF5
RECO5	Pearson Correlation	1	.865**
	Sig. (2-tailed)		.000
	N	205	205
VENF5	Pearson Correlation	.865**	1
	Sig. (2-tailed)	.000	
	N	205	205

** Correlation is significant at the 0.01 level (2-tailed).

Source: SPSS 20.0 Data Output, 2018

Interpretation:

The result shows that inadequate reward system correlate with vendor fraud ($r = 0.865$, $p = 0.000 < 0.001$). This represents a high correlation indicating a marked relationship. The relationship that exists between inadequate reward system and vendor fraud is shown to be significant at 0.01 significant levels. By interpretation, there is a very strong positive relationship between inadequate reward system and vendor fraud. This finding provides a solution to research question 3. Hence, the decision is to reject the null hypothesis and accept the alternate hypothesis that infers that there is a very strong significant and dependable relationship between inadequate reward system and vendor fraud of retail firms in Port Harcourt.

DISCUSSION OF FINDINGS

Based on the analyses carried out, certain findings were made which form the basis of our discussions in line with existing literature. These findings also demonstrate that there is indeed a relationship between employee dissatisfaction and workplace theft of retail firms in Port Harcourt.

The finding of the test of hypothesis one, two and three (inadequate reward system and embezzlement, pilferage and vendor fraud), concluded that there is a positive correlation between inadequate reward system and all three measures of workplace theft (i.e. embezzlement, pilferage and vendor fraud) for retail firms in Port Harcourt. This finding does corroborate that of Hollinger (1983) whose study concluded that most incidents of employee pilferage were related to employee's particular wage level or compensation. And also supports the work of Krippel (2008) who discovered that workers commit petty crime such as pilfering and chiseling. It also supports the work of McClulg, L.A, & Butler, D.S. (2006) and the work of Meyerson (1997).

CONCLUSIONS AND RECOMMENDATIONS

Based on the findings above, the researcher thus concludes that inadequate reward system has a significant influence on embezzlement, pilferage and vendor fraud of retail firms in Port Harcourt. The evidence therefore suggests that when reward systems fail to meet the basic needs and desires of employees, workplace theft is a likely outcome. The strong positive relationship between inadequate reward system and all three measures of workplace theft indicates that the more inadequate a reward system is considered to be, the greater the risk of workplace theft. Therefore this study concludes that an inadequate reward system has a very strong influence on the presence of workplace theft in retail firms based in Port Harcourt.

From the conclusion of this study, the researchers make the following recommendation:

- The organization should make every effort to enhance and maintain employee satisfaction by paying adequate attention to factors such as pay, benefit, and working conditions. Competitive salaries should be offered to employees taking into consideration the reality of their living expenses in the context of the surrounding economic environment (e.g. the likely costs of transport, rent and food each month) and the rates being offered by other similar firms. Periodic incentives and/or bonuses should be offered to honest and diligent employees especially when there is an improvement in the organisation's profitability.

Complaints regarding salary may be inevitable in most firms especially retail firms, however such feedback should not be overlooked as such dissatisfaction may have the tendency to result in various forms of deviant behaviour such as workplace theft. Wherever necessary, employees should be replaced if it appears that after extensive discussion, a financial arrangement that is mutually acceptable to both the employer and employee cannot be reached. It is better to employ someone who will appreciate the salary if indeed it is the best a firm can offer than desperately retain highly disgruntled staff who pose a constant risk to the profitability and ultimate sustainability of the firm.

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