JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
Advancing Knowledge. Inspiring Innovation. Achieving the SDGs.
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 3 Pages 2246-2261

INVESTIGATING THE TENDENCY TO COMMIT THEFT AMONG REGISTERED RETAIL BUSINESSES' EMPLOYEES USING THE EXTENDED THEORY OF PLANNED BEHAVIOR

Joelina B. Abrahan
Student
Davao Oriental State University-Cateel Campus
Davao Oriental, Philippines
Email: joelinaabrahan18@gmail.com

Ellen Rose I.Bation
Student
Davao Oriental State University-Cateel Campus
Davao Oriental, Philippines
Email: indawa12345@gmail.com

Arven Jims B. Bernados
Student
Davao Oriental State University-Cateel Campus
Davao Oriental, Philippines
Email: arvinjimsbuslon@gmail.com

Roldan A. Donato
Student
Davao Oriental State University-Cateel Campus
Davao Oriental, Philippines
Email: dandonato499@gmail.com

Jilla Mae D. Susada
Faculty
Davao Oriental State University-Cateel Campus
Davao Oriental, Philippines
Email: jillamae.susada@dorsu.edu.ph

Corresponding Author

Joelina B. Abrahan
Student
Davao Oriental State University-Cateel Campus
Davao Oriental, Philippines
Email: joelinaabrahan18@gmail.com

Abstract

Employee theft is a persistent source of retail shrinkage, yet limited empirical work has examined its behavioral antecedents among employees of small retail businesses in the Philippines. Using the Extended Theory of Planned Behavior, this study examined how attitude, subjective norms, perceived behavioral control, moral norms, and organizational commitment predict the intention to commit theft among 191 non-managerial employees of registered retail businesses in Poblacion, Cateel, Davao Oriental. A quantitative descriptive-

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
Advancing Knowledge. Inspiring Innovation. Achieving the SDGs.
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 3 Pages 2246-2261

correlational design was used. Data were collected from March to April 2026 through adapted 5-point Likert-scale questionnaires and analyzed using mean, standard deviation, and regression analysis. Employees generally demonstrated negative attitudes toward theft (M = 3.67, SD = 0.46), strong subjective norms against theft (M = 4.35, SD = 0.81), neutral perceived behavioral control (M = 2.87, SD = 0.99), moderate to strong moral norms (M = 3.60, SD = 0.48), and moderate to strong organizational commitment (M = 3.53, SD = 0.36). Intention to commit theft was moderate (M = 2.86, SD = 0.67). Perceived behavioral control was the strongest predictor of intention ($\beta = .373$, $p < .001$); subjective norms ($\beta = .161$, $p = .033$) and organizational commitment ($\beta = -.158$, $p = .036$) were also significant, whereas attitude ($\beta = .166$, $p = .067$) and moral norms ($\beta = -.150$, $p = .054$) were not. Perceived opportunity, social influence, and organizational attachment thus significantly affect theft intention. Strengthening ethical workplace culture, employee commitment, and internal control systems may help reduce theft-related behavior among retail employees.

Keywords: *attitude, subjective norms, perceived behavioral control, organizational commitment, intention to commit theft*

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
Advancing Knowledge. Inspiring Innovation. Achieving the SDGs.
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 3 Pages 2246-2261

INTRODUCTION

Background of the Study

Employee theft is a growing concern in the retail industry, causing significant financial and operational disruption and undermining trust within organizations (Bailey, 2006; Harris & He, 2019). Internal theft contributes to nearly one-third of total inventory shrinkage worldwide (National Retail Federation, 2023). Industry reports estimate global retail losses from theft and fraud at approximately $112 billion annually, 29% of which is attributable to employees (Embroker, 2023; Invue, 2023); in the United States, employee theft and fraud exceed $50 billion annually, while in Europe and the United Kingdom employee theft accounts for nearly 47–54% of total shrinkage (PwC, 2022; Titan Security Europe, 2023). These figures highlight the need for behavioral research that goes beyond traditional surveillance and security measures.

In the Philippines, employee theft challenges both small and large enterprises (Treviño et al., 2021). Small- to medium-sized retailers are particularly vulnerable because of limited financial resources and weaker internal control systems (DTI, 2023, as cited in Creswell & Creswell, 2022), and weak internal structures and perceived behavioral control strongly influence employees' intentions to engage in theft or other deviant behavior (Mousavi et al., 2021; Wang et al., 2023). In Cateel, Davao Oriental, retail trade is one of the community's economic lifelines, and the absence of formal monitoring systems makes these businesses more susceptible to theft because situational norms and limited oversight influence employees' moral reasoning and self-control (Luqman et al., 2021; Nguyen & Huynh, 2021; Yap & Tong, 2021).

Traditional countermeasures such as surveillance, audits, and strict policies focus on external controls and punitive measures (Treviño et al., 2021) and often fail to address the psychological and social factors underlying employee behavior (Fida et al., 2020). Employees' intentions and perceptions significantly influence whether they engage in unethical acts such as theft (Ghaffari et al., 2020; Rahman & Ariffin, 2021), so examining behavioral predictors offers deeper insight into the roots of internal theft (Mousavi et al., 2021; Nguyen & Huynh, 2021).

The Theory of Planned Behavior (TPB) (Ajzen, 1991) predicts behavior from attitude toward the behavior, subjective norms, and perceived behavioral control, which shape intention and, in turn, behavior (Yazdanpanah & Forouzani, 2021). TPB has been applied to workplace dishonesty, absenteeism, and theft (Ajzen, 2020; Khaleel et al., 2022; Luqman et al., 2021; Wang et al., 2023). This study therefore investigates the tendency of retail employees to commit theft through the Extended TPB, adding moral norms and organizational commitment to the three core predictors. A quantitative approach was used to examine correlations and predictive relationships among the variables so that results may offer actionable insights for employers, ethical leadership, employee training, and organizational policy.

Review of Related Literature

The problem of employee theft in retail

Theft is a persistent threat to retail, with shrinkage remaining high across global markets (National Retail Federation, 2021), and employee theft is identified as one of its primary sources (Lopez & Kim, 2021; Smith & Richardson, 2021). It takes forms such as stealing merchandise, falsifying transactions, and misusing organizational resources (Korgaonkar et al., 2021). Such acts often go unnoticed because employees know store operations and can exploit loopholes (Nguyen, 2021), and they are facilitated by inadequate supervision and weak internal controls (Perez & Santos, 2021). Because of its covert nature, many incidents go unreported, and actual rates are believed to exceed official estimates (Smith & Richardson, 2021). Theft also erodes trust between employees and employers, lowers morale, and may prompt stricter monitoring that further damages organizational culture (Johnson & Lee, 2021; Perez & Santos, 2021). Scholars therefore argue that prevention must combine

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
Advancing Knowledge. Inspiring Innovation. Achieving the SDGs.
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 3 Pages 2246-2261

security measures with motivational and cultural interventions that strengthen ethical behavior, moral norms, and organizational commitment (Lopez & Kim, 2021).

Challenges of retail businesses in addressing theft

Retailers struggle with increasingly sophisticated theft techniques that outpace security protocols, and with vulnerabilities such as self-checkout systems (Lopez & Kim, 2021; Mangleburg & Bilgihan, 2021). Small and medium enterprises often cannot afford advanced loss-prevention technologies or specialized personnel, leading to inconsistent implementation of controls (Larson & Patel, 2021; Perez & Santos, 2021). Managers may lack the training to identify early indicators of theft or to communicate ethical expectations clearly (Lopez & Kim, 2021; Mangleburg & Bilgihan, 2021). Workforce dynamics add to the difficulty: low morale, job dissatisfaction, feelings of inequity, and high turnover limit trust and loyalty, and part-time and temporary workers, who dominate retail, feel less attached to organizational values (Larson & Patel, 2021; Nguyen, 2021; Smith & Richardson, 2021). Outdated auditing procedures, staffing shortages, and employees' reluctance to report suspicious activity for fear of retaliation further weaken control (Mangleburg & Bilgihan, 2021; Perez & Santos, 2021), while digitalization and reduced face-to-face monitoring have weakened traditional deterrents (Nguyen, 2021; Smith & Richardson, 2021).

Factors affecting employee theft

Opportunity, shaped by weak internal controls, is among the most critical factors: personal characteristics, perceived opportunities, and weak controls strongly predict stealing (Nguyen, 2021), and attitudes toward stealing are driven by target availability and lack of guardianship (Korgaonkar et al., 2021). Opportunity is thus both a physical chance and a psychological perception of risk. Unfair compensation and economic hardship motivate theft when employees see it as a way to "make up" for perceived underpayment or as a coping mechanism, and they lower the psychological barrier to stealing (Nguyen, 2021). Perceived distributive, procedural, or interactional injustice is associated with a higher propensity to steal, and internal control, compensation suitability, and organizational justice are closely linked (Kurniawan, 2021; Nguyen, 2021). Unethical work environments that tolerate minor misconduct make theft appear normative (Nguyen, 2021), and weak, inconsistent, or unlikely punishment reduces deterrence (Moorthy et al., 2013, as cited in Nguyen, 2021).

Individual differences also matter. Personality traits, attitudes toward risk, and moral norms influence theft (Nguyen, 2021); subjective norms, or how employees believe peers and supervisors would react, shape attitudes toward stealing (Korgaonkar et al., 2021); and employees who feel able to steal without being caught or who see moral loopholes are more likely to intend dishonest acts, whereas an internal moral compass reduces the acceptability of theft (Korgaonkar et al., 2021; Nguyen, 2021). Interventions should therefore address mindset and self-regulation as well as structural controls.

Theoretical Framework

This study is anchored on the TPB (Ajzen, 1991), which holds that behavior is directly influenced by behavioral intention, which in turn is shaped by attitude toward the behavior, subjective norms, and perceived behavioral control (Ajzen, 2020; Ghaffari et al., 2020). Applied to theft, an employee who holds a favorable attitude toward theft, believes others condone it, and perceives it as easy to commit is more likely to form the intention to steal (Ghaffari et al., 2020; Luqman et al., 2021). Because theft is often premeditated rather than impulsive, the theory's emphasis on intention makes it especially suitable (Manning, 2021). The Extended TPB, which integrates moral norms, self-identity, and anticipated emotions, offers a richer framework for deviant workplace behavior (Ajzen & Kruglanski, 2021; Conner & Norman, 2021). Here, TPB is extended with two constructs, moral norms and organizational commitment.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
Advancing Knowledge. Inspiring Innovation. Achieving the SDGs.
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 3 Pages 2246-2261

Attitude toward theft is an employee's evaluation of stealing from the workplace as wrong, acceptable, or justifiable (Rahman & Ariffin, 2021); neutral or favorable attitudes, often rooted in rationalization or low perceived harm, increase proneness to theft (Conner & Norman, 2021; Kurniawan, 2021). *Subjective norms* are the perceived social pressure from peers, coworkers, supervisors, or significant others to perform or refrain from a behavior (Ajzen, 1991; Yap & Tong, 2021); they reinforce ethical expectations when the climate encourages ethical behavior (Asad et al., 2022; Chen & Park, 2021) but may increase intention to steal where theft is tacitly tolerated (Korgaonkar et al., 2021). *Perceived behavioral control* is the belief about the ease or difficulty of performing a behavior, including opportunities and the likelihood of getting caught (Ajzen, 2002; Mousavi et al., 2021; Wang et al., 2023); it may predict intention and, when volitional control is limited, behavior directly (Ajzen, 2002), and employees who believe they can steal undetected are more likely to act (Ajzen & Kruglanski, 2021; Nguyen, 2021).

Moral norms are personal moral obligations that extend the TPB by emphasizing internalized ethical standards (Manstead, 2000; Turner & Lewis, 2022); they enhance the TPB's predictive power in ethical contexts (Beck & Ajzen, 1991), and employees with strong moral norms form intentions aligned with ethical practice even when pressures conflict with their values (Hassan & Patel, 2023; Shaw & Shiu, 2002). Strong moral identity and anticipated guilt or shame further deter rationalization of theft (Ajzen & Kruglanski, 2021; Conner & Norman, 2021). *Organizational commitment* is the psychological attachment, loyalty, and responsibility an individual feels toward the organization (Meyer & Herscovitch, 2001); highly committed employees are less likely to steal because it conflicts with their loyalty, whereas low commitment may foster theft as retaliation or disengagement (Chen et al., 2021; Chung & Kim, 2020; Khaleel et al., 2022), and commitment aligns attitudes, norms, and intentions with organizational values (Kim & Rodriguez, 2021; Singh & Alvarez, 2022). Together, these constructs shape behavioral intention (Rivera & Thomas, 2023) and can guide targeted interventions such as ethics training, enhanced supervision, peer norm shaping, and accountability policies (Kurniawan, 2021; Manning, 2021; Nguyen, 2021).

Statement of the Problem and Objectives

This study aimed to investigate retail employees' tendency to commit theft through the Extended TPB. Specifically, it sought to answer the following questions:

1. What is the level of retail business employees' behavior regarding theft in terms of (a) attitudes, (b) subjective norms, (c) perceived behavioral control, (d) moral norms, and (e) organizational commitment?

2. What is the level of retail business employees' intention to commit theft?

3. What factor best predicts the intention to commit theft among retail business employees?

Significance of the Study

The findings may help retail employees reflect on their attitudes toward theft and peer influence; guide human resource and training professionals in designing targeted ethics training and loyalty-building programs; inform policymakers and regulators in crafting policies that protect businesses while promoting fair labor practices; help owners and managers develop prevention strategies and improve internal controls; and provide future researchers a foundation for applying behavioral models to employee theft in other sectors.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
Advancing Knowledge. Inspiring Innovation. Achieving the SDGs.
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 3 Pages 2246-2261

METHODS

Research Design

A quantitative descriptive-correlational design was used to examine retail employees' tendency to commit theft through the Extended TPB, without experimental manipulation. The independent variables were attitude toward theft, subjective norms, perceived behavioral control, moral norms, and organizational commitment; the dependent variable was intention (tendency) to commit theft. The descriptive component profiled employees' beliefs, perceptions, and intentions, while the correlational component determined the strength and direction of the relationships between the TPB constructs and theft intention.

Research Locale, Duration, and Scope

The study was conducted in Poblacion, Cateel, a coastal municipality in Davao Oriental, Philippines, chosen for its active retail sector and the availability of employees in various retail businesses. Data were collected from March to April 2026. The study covered only non-managerial employees of registered retail businesses that sell goods in Poblacion, Cateel; it excluded other sectors, regions, managerial perspectives, and existing security measures, and it relied solely on self-reported data.

Respondents and Sampling Technique

Respondents were non-managerial employees (e.g., cashiers, sales staff, stock clerks) of registered retail businesses in Barangay Poblacion, selected because they are most directly involved in daily operations and exposed to opportunities for unethical behavior. Eligible respondents were currently employed, at least 18 years old, had worked long enough to experience workplace norms, and voluntarily signed the informed consent form. Business owners, supervisors, managerial staff, employees outside registered establishments, minors, and those who declined or withdrew were excluded.

Random sampling was used, with the official list of registered retail businesses from the Barangay Permits and Licensing Office (BPLO) of Cateel as the sampling frame. Using Slovin's formula with a 5% margin of error for a population of 366 registered businesses ($n = 366 / [1 + 366(0.05)^2] \approx 191$), 191 respondents were selected.

Research Instrument

A structured questionnaire measured the study variables. The five independent variables were adopted from Kelkar and Emilus (2024), and the dependent variable, intention to engage in employee theft, from Neneh (2017). The first section gathered demographic information; the second contained 44 items (Appendix A): organizational commitment (18 items), moral norms (6), attitude (11), perceived behavioral control (4), subjective norms (2), and intention (3). All items were rated on a 5-point Likert scale from "Strongly Disagree" (1) to "Strongly Agree" (5); reverse-worded items were reverse-scored.

Data Gathering Procedure

Ethical clearance was secured from Davao Oriental State University, followed by written permission from the Barangay Local Government Unit and consent from owners or managers of the selected establishments. The researchers then personally distributed the questionnaires to eligible respondents during agreed schedules and personally retrieved them, either immediately or within a specified period. Responses were encoded and tallied using Microsoft Excel.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
Advancing Knowledge. Inspiring Innovation. Achieving the SDGs.
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 3 Pages 2246-2261

Data Analysis

The mean and standard deviation were used to determine the levels of attitude, subjective norms, perceived behavioral control, moral norms, organizational commitment, and intention to commit theft (objectives 1 and 2) and the variability of responses. Regression analysis, with all five predictors entered together, identified the factors predicting theft intention (objective 3); predictors were considered significant at $p < .05$. Means were interpreted using the scale in Table 1.

Table 1. Interpretation of Mean Scores

Scale	Range of mean	Descriptive equivalent	Interpretation (intention to commit theft)
5	4.21 – 5.00	Very high	Very strong intention to commit theft
4	3.41 – 4.20	High	Strong intention to commit theft
3	2.61 – 3.40	Moderate	Neutral level of intention to commit theft
2	1.81 – 2.60	Low	Weak intention to commit theft
1	1.00 – 1.80	Very low	No intention to commit theft

Ethical Considerations

The study was reviewed by the DOrSU–University Research Ethics Board. Participation was voluntary, with written informed consent after respondents were informed of the study's purpose and procedures, that the survey concerned behavioral tendencies rather than accusations of misconduct, and that they could decline or withdraw without penalty. No vulnerable groups were involved, the questionnaire avoided incriminating language, and responses would not affect employment. No names were collected; data were securely stored, accessible only to the researchers and adviser in compliance with the Data Privacy Act of 2012 (RA 10173), and reported in aggregate form only.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
Advancing Knowledge. Inspiring Innovation. Achieving the SDGs.
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 3 Pages 2246-2261

RESULTS

Level of Retail Business Employees' Behavior toward Theft

Table 2 summarizes the construct-level results (N = 191). Item-level highlights follow.

Table 2. Summary of Construct-Level Descriptive Statistics (N = 191)

Construct	M	SD	Interpretation (as reported)
Attitude toward theft	3.67	0.46	High manifested
Subjective norms	4.35	0.81	Very high manifested
Perceived behavioral control	2.87	0.99	Moderate manifestation
Moral norms	3.60	0.48	High manifested
Organizational commitment	3.53	0.36	High manifested
Intention to commit theft	2.86	0.67	Neutral intention

Attitudes. Employees generally held negative attitudes toward theft (M = 3.67, SD = 0.46). They strongly agreed that taking merchandise or cash at work is wrong (M = 4.50, SD = 0.79), against their principles (M = 4.41, SD = 0.87), morally wrong (M = 4.41, SD = 0.86), and dishonest (M = 4.36, SD = 1.00), and that they would feel guilty if caught (M = 4.24, SD = 0.85). However, the statement that theft may be acceptable under certain conditions received only moderate endorsement (M = 2.92, SD = 1.34), indicating that some employees still perceive situational justifications.

Subjective norms. Subjective norms against theft were very high (M = 4.35, SD = 0.81). Employees strongly agreed that important people would not approve of taking merchandise or cash at work (M = 4.32, SD = 0.91) and think it should be avoided (M = 4.37, SD = 0.86), indicating strong and consistent social pressure against theft.

Perceived behavioral control. Perceived behavioral control was moderate (M = 2.87, SD = 0.99). Employees moderately agreed that workplace control systems make taking merchandise or cash easy (M = 2.95, SD = 1.18), that taking it would be easy if intended (M = 2.61, SD = 1.23), that getting caught is unlikely (M = 2.98, SD = 1.26), and that many opportunities exist (M = 2.96, SD = 1.18). The relatively high standard deviations suggest varying perceptions of ease, opportunity, and risk.

Moral norms. Moral norms were high (M = 3.60, SD = 0.48). Employees agreed that loyalty to the employer creates a moral obligation to remain (M = 4.04, SD = 0.82) and is an important value (M = 4.04, SD = 0.80), whereas "jumping from one employer to another is not unethical" (M = 2.68, SD = 1.01) and "being a company man or woman is no longer sensible" (M = 3.15, SD = 1.02) were only moderately endorsed, suggesting some flexibility in views on loyalty.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
Advancing Knowledge. Inspiring Innovation. Achieving the SDGs.
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 3 Pages 2246-2261

Organizational commitment. Organizational commitment was high (M = 3.53, SD = 0.36). Employees strongly agreed that the employer means a great deal to them personally (M = 4.11, SD = 0.83), that leaving would require considerable personal sacrifice (M = 4.07, SD = 0.87), and that staying is both a necessity and a desire (M = 4.03, SD = 0.72). Items on emotional attachment and loyalty were only moderate, such as "emotional attachment to the employer exists" (M = 3.02, SD = 1.11) and "loyalty to an employer should always be practiced" (M = 2.83, SD = 1.26).

Level of Retail Business Employees' Intention to Commit Theft

Intention to commit theft was neutral overall (M = 2.86, SD = 0.67). Employees showed a very strong intention to avoid stealing (M = 4.48, SD = 0.97), while the possibility of stealing in the future (M = 2.14, SD = 1.12) and stealing when given the opportunity (M = 1.96, SD = 1.04) were interpreted as weak intentions. The overall neutral range indicates that some employees may still experience uncertainty or situational considerations regarding theft.

Factors Predicting Intention to Commit Theft

Table 3. Regression Analysis of Factors Predicting Retail Employees' Intention to Commit Theft

Factor	B	SE B	β	t	p	Interpretation
(Constant)	2.443	0.473	—	5.162	< .001	—
Attitude	0.242	0.131	.166	1.844	.067	Not significant
Subjective norms	0.134	0.062	.161	2.143	.033	Significant
Perceived behavioral control	**0.253**	**0.052**	**.373**	**4.877**	**< .001**	**Significant**
Moral norms	−0.209	0.108	−.150	−1.936	.054	Not significant
Organizational commitment	−0.291	0.137	−.158	−2.116	.036	Significant

Perceived behavioral control, subjective norms, and organizational commitment significantly predicted intention to commit theft (Table 3). Perceived behavioral control was the strongest predictor (β = .373, t = 4.877, p < .001): employees who perceive greater opportunity and ease in committing theft are more likely to form intentions to do so. Subjective norms also significantly predicted intention (β = .161, t = 2.143, p = .033). Organizational commitment showed a significant negative relationship (β = −.158, t = −2.116, p = .036), implying that more committed employees are less likely to intend to steal. Moral norms (β = −.150, p = .054) and attitude (β = .166, p = .067) were not significant predictors. Workplace opportunity, social influence, and organizational attachment thus appear to play more substantial roles in shaping theft intention than personal attitudes and moral considerations alone.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
Advancing Knowledge. Inspiring Innovation. Achieving the SDGs.
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 3 Pages 2246-2261

DISCUSSION

Attitudes and Subjective Norms

The generally negative attitudes toward theft are consistent with studies showing that employees who view theft as morally wrong are less likely to engage in workplace deviance (Chung & Kim, 2020; Lopez & Kim, 2021; Rahman & Ariffin, 2021; Santos et al., 2022) and support the TPB premise that negative evaluation of a behavior reduces intention to perform it (Ajzen, 2020; Yazdanpanah & Forouzani, 2021). The moderate endorsement of situational justifications nonetheless suggests that circumstances may weaken this protective effect for some employees. Likewise, the very high subjective norms against theft agree with evidence that organizational expectations, peer influence, and perceived social disapproval discourage workplace deviance (Chen & Park, 2021; Echevarria & Canelon, 2021; Fishbein & Ajzen, 2020; Manning, 2021) and with the TPB view that the expectations of important others shape intention (Ajzen, 2020).

Perceived Behavioral Control

Prior studies emphasize that weak supervision, ineffective controls, and insufficient enforcement increase employees' perception that theft can occur undetected (Korgaonkar et al., 2021; Nguyen, 2021; Perez & Santos, 2021). The moderate perceived behavioral control found here supports the TPB proposition that individuals are more likely to form intentions when they believe they have greater control and opportunity (Ajzen, 2020; Wang et al., 2023), suggesting that workplace conditions and monitoring systems may influence employees' intentions.

Moral Norms and Organizational Commitment

The high moral norms are supported by research showing that strong moral standards act as internal regulators that encourage ethical behavior even when opportunities for misconduct exist (Conner & Norman, 2021; Shaw & Shiu, 2002; Turner & Lewis, 2022) and are consistent with the Extended TPB (Ajzen & Kruglanski, 2021; Manning, 2021). Similarly, the high organizational commitment is consistent with findings that psychologically attached, valued employees are less likely to engage in deviance and more likely to align with organizational goals and ethical standards (Chen et al., 2021; Chung & Kim, 2020; Meyer & Herscovitch, 2001; Singh & Alvarez, 2022), supporting the integration of commitment into the TPB (Ajzen & Kruglanski, 2021; Wright & Collins, 2021).

Intention to Commit Theft

Recent studies link ethical awareness, effective supervision, moral values, organizational trust, and supportive workplace relationships to lower deviant intentions (Hassan & Patel, 2023; Nguyen, 2021; Rivera & Thomas, 2023; Turner & Lewis, 2022), and the Extended TPB explains intention through attitudes, subjective norms, perceived behavioral control, and moral considerations (Ajzen & Kruglanski, 2021; Conner & Norman, 2021; Manning, 2021). Although employees generally resist theft, the neutral overall level indicates that continuous ethical reinforcement and effective organizational controls remain necessary, because intentions are shaped not only by opportunity but also by moral standards, workplace values, and perceived social and organizational expectations.

Predictors of Intention to Commit Theft

That perceived behavioral control was the strongest predictor agrees with evidence that weak controls, insufficient supervision, and greater opportunity to act undetected increase theft (Nguyen, 2021) and with the TPB, in which perceived control predicts intention when individuals believe they have the ability and opportunity to act (Ajzen & Kruglanski, 2021). The significant effect of subjective norms is consistent with the influence of others'

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
Advancing Knowledge. Inspiring Innovation. Achieving the SDGs.
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 3 Pages 2246-2261

expectations and approval on intention (Conner & Norman, 2021; Korgaonkar et al., 2021), and the negative effect of organizational commitment is consistent with research linking loyalty, emotional attachment, and accountability to reduced unethical intentions (Chung & Kim, 2020; Kim & Rodriguez, 2021; Santos et al., 2022; Wright & Collins, 2021). Conner and Norman (2021) argued that situational and organizational factors may exert stronger effects than personal attitudes and moral standards in workplace decisions, which may help explain why attitude and moral norms were not significant here. The findings thus support the Extended TPB by showing that theft intention is shaped not only by personal beliefs but also by environmental opportunities, workplace relationships, and organizational influence.

Two cautions apply. First, the p-values for moral norms (.054) and attitude (.067) narrowly missed the .05 threshold; these predictors should be interpreted cautiously rather than dismissed. Second, subjective norms had a positive coefficient ($\beta = .161$) although higher scores indicate stronger perceived disapproval of theft, which runs counter to the direction the TPB would predict.

Implications

Theoretically, the results support extending the TPB with moral norms and organizational commitment to explain workplace misconduct: organizational commitment was a significant predictor, and situational and organizational factors, chiefly perceived opportunity, were more influential than personal attitudes and moral considerations alone. Practically, owners and managers can reduce theft intention not only through surveillance but by reducing perceived opportunity through stronger internal controls and by strengthening ethical workplace culture and employee attachment to the organization.

Limitations and Directions for Future Research

The study was limited to non-managerial employees of registered retail businesses in Poblacion, Cateel, and did not include other sectors or regions, managerial perspectives, or existing security measures. Because it relied solely on self-reports on a sensitive topic, responses may reflect social desirability or response bias, results may not generalize to other retail settings or cultural and economic contexts, and the study measured intention and tendency rather than observed theft. Future studies may extend the model to other retail contexts and regions, include managerial perspectives and measures of existing controls, use measures that capture moral norms specific to theft, and complement self-reports with other data sources to examine actual behavior.

CONCLUSION AND RECOMMENDATIONS

Conclusion

This study investigated the tendency to commit theft among 191 non-managerial employees of registered retail businesses in Poblacion, Cateel, Davao Oriental, using the Extended TPB. It concludes that:

1. Employees generally demonstrated negative attitudes toward theft ($M = 3.67$, $SD = 0.46$), strong subjective norms against theft ($M = 4.35$, $SD = 0.81$), neutral perceived behavioral control ($M = 2.87$, $SD = 0.99$), moderate to strong moral norms ($M = 3.60$, $SD = 0.48$), and moderate to strong organizational commitment ($M = 3.53$, $SD = 0.36$). They generally recognize theft as unethical and are influenced by social, moral, and organizational factors that discourage dishonest behavior.

2. Employees exhibited a moderate level of intention to commit theft ($M = 2.86$, $SD = 0.67$). Most do not strongly intend to steal, although some may rationalize unethical actions under certain workplace conditions and opportunities.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
Advancing Knowledge. Inspiring Innovation. Achieving the SDGs.
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 3 Pages 2246-2261

3. Organizational commitment ($\beta = -.158$, $p = .036$), perceived behavioral control ($\beta = .373$, $p < .001$), and subjective norms ($\beta = .161$, $p = .033$) were significant predictors of intention to commit theft, with perceived behavioral control the strongest. Moral norms ($\beta = -.150$, $p = .054$) and attitude ($\beta = .166$, $p = .067$) were not significant.

Recommendations

1. Retail owners and managers may continuously strengthen ethical workplace culture through regular ethics seminars, employee orientation, and values formation activities to maintain employees' negative attitudes toward theft and strong norms against it.

2. Because intention to commit theft was moderate, businesses may improve employee engagement, workplace satisfaction, and communication through open communication channels, recognition programs, and fair workplace policies.

3. Because perceived behavioral control was the strongest predictor, owners may strengthen internal controls and monitoring through stricter inventory controls, regular audits, increased supervision, and clear security measures that reduce opportunities for theft.

ACKNOWLEDGMENT

The authors thank their families, the research panel (Bryan L. Susada, PhD, Chairperson; Glenn Harvey D. Cajigas; and Victor V. Espirituoso), and their research adviser, Jilla Mae D. Susada, for their support and constructive feedback.

© 2026 Advancing SDG Impact. All rights reserved.

REFERENCES

Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes, 50*(2), 179--211.

Ajzen, I. (2002). Perceived behavioral control, self-efficacy, locus of control, and the theory of planned behavior. *Journal of Applied Social Psychology, 32*(4), 665--683.

Ajzen, I. (2020). The theory of planned behavior: Frequently asked questions. *Human Behavior and Emerging Technologies, 2*(4), 314--324. https://doi.org/10.1002/hbe2.195

Ajzen, I., & Kruglanski, A. W. (2021). *Reasoned action in the framework of a theory of goal pursuit*. American Psychological Association.

Asad, M., Naz, N., & Ahmed, M. (2022). Ethical training and employee behavior: Applying the theory of planned behavior. *Journal of Business Ethics Education, 19*, 1--16.

Asad, M., Rafiq, S., & Rashid, M. (2022). Workplace misconduct and ethical intentions: A TPB perspective. *Journal of Business Ethics, 179*(2), 331--346.

Beck, L., & Ajzen, I. (1991). Predicting dishonest actions using the theory of planned behavior. *Journal of Research in Personality, 25*(3), 285--301.

Chen, Y., & Park, S. (2021). Subjective norms and ethical behavior in organizations. *Management Research Review, 44*(8), 1105--1120.

Chen, Y., Wang, Z., & Liu, H. (2021). Workplace deviance and behavioral intentions: The moderating role of perceived control. *Journal of Business Ethics, 171*(3), 507--520.

Chung, K. Y., & Kim, Y. (2020). Ethical leadership and employee moral disengagement: The moderating role of ethical climate. *Journal of Business Research, 120*, 31--43. https://doi.org/10.1016/j.jbusres.2020.07.037

Chung, Y. W., & Kim, S. (2020). The effects of ethical leadership and organizational climate on employee unethical behavior. *Sustainability, 12*(4), 1570.

Conner, M., & Norman, P. (2021). *Predicting and changing health behaviour: Research and practice with the theory of planned behaviour* (4th ed.). Open University Press.

Creswell, J. W., & Creswell, J. D. (2022). *Research design: Qualitative, quantitative, and mixed methods approaches* (6th ed.). SAGE Publications.

Echevarria, A., & Canelon, D. (2021). The influence of subjective norms on employee theft intentions: A behavioral study in the retail industry. *Business and Management Research, 10*(1), 15--27. https://doi.org/10.5430/bmr.v10n1p15

Fida, R., Paciello, M., Tramontano, C., Barbaranelli, C., & Farnese, M. L. (2020). Understanding the role of moral disengagement and emotions in workplace deviance: A longitudinal study. *Journal of Business Ethics, 167*(3), 513--533.

© 2026 Advancing SDG Impact. All rights reserved.

Fida, R., Tramontano, C., Paciello, M., & Barbaranelli, C. (2020). Moral disengagement and deviant work behavior: The role of moral identity and work environment. *Frontiers in Psychology, 11*, 1398. https://doi.org/10.3389/fpsyg.2020.01398

Ghaffari, M., Rakhshanderou, S., Mehrabi, Y., & Safari-Moradabadi, A. (2020). Application of the TPB in organizational behavior research. *BMC Public Health, 20*(1), 1--10.

Ghaffari, M., Shah, I. M., Burgoyne, J., & Ehsan, S. (2020). Predicting unethical behavior using the theory of planned behavior. *International Journal of Ethics and Systems, 36*(2), 185--198.

Ghaffari, M., Shah, M., & Ahmad, S. (2020). Understanding workplace dishonesty: A moral disengagement perspective. *International Journal of Business and Society, 21*(3), 1125--1142. https://doi.org/10.33736/ijbs.3357.2020

Hassan, F., & Patel, K. (2023). Moral norms as predictors of workplace ethicality. *Journal of Moral Education, 52*(1), 45--60.

Johnson, R., & Lee, M. (2021). Employee deviance and organizational trust in retail environments. *Journal of Retail Behavior Studies, 14*(2), 102--118.

Khaleel, F., Ahmad, N. H., & Alias, M. A. (2022). Ethical climate and employee misconduct: Mediating role of ethical leadership. *Journal of Business*.

Kim, J., & Rodriguez, L. (2021). Organizational commitment and employee decision-making. *Journal of Organizational Behavior, 42*(3), 421--439.

Korgaonkar, P., Becerra, E., Mangleburg, T., & Bilgihan, A. (2021). Attitudes toward workplace theft and retail crime dynamics. *Journal of Marketing Theory and Practice, 29*(3), 250--268.

Korgaonkar, P., Becerra, E., & Mangleburg, T. (2021). Retail employee theft: When retail security alone is not enough---attitudes toward stealing, target availability, and moral compass. *Journal of Marketing Theory and Practice*.

Kurniawan, F. (2021). The influence of internal control, compensation suitability, ethical culture, competency, and organizational justice on employee behavior. *International Journal of Accounting and Taxation, 9*(2).

Larson, D., & Patel, R. (2021). Loss prevention strategies and employee misconduct in retail organizations. *International Journal of Retail & Distribution Management, 49*(5), 620--635.

Lopez, A., & Kim, H. (2021). Attitudes and ethical intention formation in organizational settings. *Journal of Applied Behavioral Science, 57*(4), 502--518.

Lopez, S., & Kim, J. (2021). Workplace dissatisfaction and rationalization of theft among retail employees. *Journal of Business Ethics, 172*(4), 911--925.

Luqman, A., Ahmad, N., & Farooq, S. (2021). Modeling deviant behavior through the theory of planned behavior: Evidence from service employees. *Employee Relations, 43*(4), 915--931.

Mangleburg, T., & Bilgihan, A. (2021). Moral disengagement and counterproductive work behavior in retail settings. *Journal of Applied Psychology and Ethics, 33*(1), 44--59.

© 2026 Advancing SDG Impact. All rights reserved.

Manning, M. (2021). The theory of planned behavior and ethical decision-making: A meta-analysis. *Journal of Applied Social Psychology, 51*(7), 689--708.

Manstead, A. (2000). The role of moral norm in the theory of planned behavior. *Journal of Applied Social Psychology, 30*(4), 575--598.

Mousavi, A., Ghanbari, A., & Khodaparast, M. (2021). Workplace deviance and perceived behavioral control: An application of TPB. *Journal of Business and Psychology, 36*(1), 112--126.

Mousavi, S. H., Tayebi, S. M., & Gholami, M. (2021). The relationship between ethical climate and workplace deviance: The mediating role of moral disengagement. *Ethics & Behavior, 31*(7), 505--522. https://doi.org/10.1080/10508422.2020.1868261

Nguyen, P. M. B. (2021). *Employee theft behavior*. IGI Global.

Nguyen, T. (2021). Internal control systems and the mitigation of employee theft in retail organizations. *Journal of Accounting and Organizational Control, 18*(1), 55--72.

Nguyen, T. L., & Huynh, Q. L. (2021). Extending the theory of planned behavior to predict unethical intention: The role of moral disengagement and perceived behavioral control. *Asia-Pacific Journal of Business Administration, 13*(3), 300--318. https://doi.org/10.1108/APJBA-06-2020-0186

Perez, H., & Santos, L. (2021). Supervisory practices, opportunity structures, and workplace theft in retail industries. *International Journal of Workplace Criminology, 6*(2), 88--104.

Rahman, N. M., & Ariffin, Z. Z. (2021). Understanding employee deviant behavior: The role of organizational justice and ethical leadership. *Journal of Behavioral and Applied Management, 21*(2), 127--144. https://doi.org/10.21818/001c.20190

Rahman, S. A., & Ariffin, H. (2021). Examining dishonest behavior among employees using the theory of planned behavior. *Journal of Business Ethics Research, 12*(3), 45--60.

Rivera, M., & Thomas, A. (2023). Integrating moral norms and TPB in predicting workplace behavior. *Journal of Business Ethics, 185*(2), 345--360.

Santos, R., de Guzman, K., & Yu, M. (2022). Attitudes and ethical behavior among employees: A TPB-based study. *Ethics & Behavior, 32*(4), 301--316.

Shaw, D., & Shiu, E. (2002). Assessing ethical intention using the TPB and moral norm. *Journal of Consumer Behaviour, 1*(4), 283--293.

Singh, R., & Alvarez, J. (2022). Organizational commitment and ethical compliance. *Journal of Workplace Behavioral Health, 37*(1), 1--16.

Smith, K., & Richardson, B. (2021). Retail shrinkage trends and internal theft factors in modern retailing. *Journal of Retail Management Research, 12*(1), 30--47.

Treviño, L. K., den Nieuwenboer, N. A., & Kish-Gephart, J. J. (2021). Ethical behavior in organizations: A review and implications. *Annual Review of Organizational Psychology and Organizational Behavior, 8*, 1--25.

© 2026 Advancing SDG Impact. All rights reserved.

Treviño, L. K., den Nieuwenboer, N. A., & Kish-Gephart, J. J. (2021). Unethical behavior in organizations: Current research and future directions. *Academy of Management Annals, 15*(1), 373--418.

Treviño, L. K., den Nieuwenboer, N. A., & Kish-Gephart, J. (2021). (Un)ethical behavior in organizations. *Annual Review of Organizational Psychology and Organizational Behavior, 8*, 193--219. https://doi.org/10.1146/annurev-orgpsych-012420-091951

Turner, D., & Lewis, M. (2022). Moral norms and ethical decision-making at work. *Journal of Applied Ethics, 14*(2), 67--83.

Wang, J., Chen, X., & Li, F. (2023). Perceived behavioral control and theft behavior: Evidence from retail employees. *Journal of Occupational Health Psychology, 28*(1), 56--69.

Wang, J., Zhang, R., & Li, M. (2023). The dual pathway of moral disengagement: How emotional exhaustion and ethical climate affect workplace deviance. *Frontiers in Psychology, 14*, 1159123. https://doi.org/10.3389/fpsyg.2023.1159123

Wright, B., & Collins, J. (2021). Behavioral intention and ethical action: A TPB synthesis. *Organizational Psychology Review, 11*(3), 145--162.

Yap, A. J., & Tong, E. M. (2021). Social norms and unethical behavior: A meta-analysis. *Psychological Bulletin, 147*(7), 642--667.

Yazdanpanah, M., & Forouzani, M. (2021). Application of the Theory of Planned Behavior to predict employees' intentions toward ethical behavior: A meta-analytic path analysis. *Journal of Business Ethics, 172*(4), 817--833.

© 2026 Advancing SDG Impact. All rights reserved.