

Stealing Time?: The Effect of Conscientiousness, Procedural Justice, and Felt Accountability on Attitude towards Time Theft

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Abstract: Time theft results in heavy financial losses and interferes with employees' sustainable innovation. However, factors affecting it are relatively unexplored. Advancing theory of counterproductive work behavior, this paper argues that felt accountability acts as a powerful moderator in the relationship between conscientiousness and attitude towards time theft among 201 employees with a minimum education level of associate's degree. The results show that (1) conscientiousness ($\alpha = 0.84$) and procedural justice ($\alpha = 0.91$) have a negative and significant effect on attitude towards time theft, and (2) although felt accountability ($\alpha = 0.77$) does not have a significant impact on attitude towards time theft ($\alpha = 0.86$), it decreases the effect that conscientiousness has on attitude.

1 INTRODUCTION

Organizations need not only profit but also sustainability, making innovations a key aspect in every organization. Unfortunately, sustainable innovation efforts are hampered by employee time theft behavior, which is defined as production deviance behavior resulting in the reduction of time working (Kulas, McInnerney, DeMuth and Jadwinski, 2007). The fact is, 70% of employees frequently commit time theft in their productive working time in the office. Time theft is classified as a major problem in organizations, because it is commonly done by employees, causes financial loss (Henle, Reeve and Pitts, 2010), decreases morality standards (Liu and Berry, 2013), and is part of counterproductive work behavior (Henle, Reeve and Pitts, 2010). The focus of this research is to examine attitude towards time theft that are positively related to time theft behavior (Syakina, 2018).

Prior research shows significant relationships between time theft and various individual variables such as conscientiousness (Bolton, Becker and Barbe, 2010), employee satisfaction (Kulas, McInnerney, DeMuth and Jadwinski, 2007), and cynicism (Lorinkova and Perry, 2017). Some situational variables that have been found to have a significant relationship with attitude towards time theft are organizational justice (Greenberg, 1990),

perceived behavioral control (Henle, Reeve and Pitts, 2010) and organizational climate (Kulas, McInnerney, DeMuth and Jadwinski, 2007). To understand this phenomenon comprehensively, this research examines the internal and external antecedents of time theft. Further, this research argues that felt accountability is a significant moderator in the relationship between conscientiousness and attitude towards time theft.

One of the internal aspects chosen for this research is felt accountability, which is defined as an implicit or explicit expectation that one's decisions or actions will be subject to evaluation by some salient audience(s) with the belief that there exists the potential for one to receive either rewards or sanctions based on this expected evaluation (Hochwarter, Ferris, Gavin, Perrewé, Hall and Frink, 2007). Perceptions of high levels of accountability are likely to indicate that self-interested behavior is controlled and might lead to preventive action being taken by the organization (Cohen, 2016). For example, the presence of job standards, such as productivity goals and accountability to meet those goals, are also likely to reduce time banditry (Martin, Brock, Buckley and Ketchen, 2010). If effective controls are in place, individuals have a harder time engaging in counterproductive acts (Cohen, 2016). Consequently, employees with high level of felt accountability tend to avoid time theft

because they know that time theft evaluation will result in penalties and sanctions.

H1 : Felt accountability negatively affects attitude towards time theft.

Another individual aspect chosen is conscientiousness because it is the strongest indicator of counterproductive work behavior (Chang and Smithikrai, 2010). Conscientiousness is the degree to which a person is ambitious, responsible, abides by ethical principles, and considers the consequences of behavior before acting (Eschleman, Bowling and LaHuis, 2015). Conscientiousness is an important virtue for every employee. Compared to those who are low in conscientiousness, highly conscientious persons tend to be more motivated to perform well on the job (Judge and Ilies, 2002) and therefore are likely to achieve better performance through careful planning, goal setting, and persistence (Le, Oh, Robbins, Ilies, Holland and Westrick, 2011).

High conscientiousness employee tends to be ordered, controlled, organized, ambitious, achievement focused, and self-disciplined (Feist and Feist, 2008). These characteristics help people to complete tasks, to be generally rule-abiding, and to avoid impulsive behavior. Because counterproductive work behavior (including time theft) often involves a lack of effort, the failure to follow organizational rules, or impulse-driven actions, workers who are high in conscientiousness are likely to avoid these behaviors (Bowling, Burns, Stewart and Gruys, 2011). Furthermore, conscientious individuals are noted for their dependability and achievement orientation, and therefore are more likely to have good capability to regulate his/her behavior to follow organizational norms and rules (Bolton, Becker and Barber, 2010). A study on 234 employees from USA confirms that conscientiousness has a negative relationship with many kinds of counterproductive work behavior, such as withdrawal and sabotage (Bolton, Becker and Barber, 2010). Therefore, by extension, we hypothesize that:

H2 : Conscientiousness negatively affects attitude towards time theft.

Interestingly, there is an indication that employees with high conscientiousness are more likely to commit time theft as a form of counterproductive work behavior towards organization in certain situations, for example, when there is no other way of solving problems and when

their personal resources are threatened (Eschleman, Bowling and LaHuis, 2015). This means that there is also an indication that conscientiousness has a significant effect on counterproductive work behavior towards organization, and by extension, may affect time theft. Therefore, research on the relationship between conscientiousness and various kinds of counterproductive work behavior should show other variables that interact with conscientiousness to more comprehensively explain the dynamic connections between the two variables.

We argue that felt accountability potentially acts as a moderator in the relationship between conscientiousness and attitude towards time theft. Felt accountability interacts with individual characteristics and contextual factors that affect the decision making and behaviors of employees (Lerner and Tetlock, 1999). That is, individuals in power who know they will be accountable for something are more likely to consider social consequences and take others' interests into account. This condition indicates that the presence of felt accountability in employees who have high conscientiousness makes them less likely to commit time theft even in urgent situations, because they understand that rewards or punishments will be given based on evaluations of their behavior. The evaluation is important for conscientious employees because they have high achievement orientation (Bolton, Becker and Barber, 2010). Therefore, felt accountability is the most suitable moderator in the relationship between conscientiousness and time theft.

H3 : Felt accountability moderates the effect of conscientiousness on attitude towards time theft. Specifically, felt accountability increases the negative effect of conscientiousness on attitude towards time theft.

The external aspect chosen is perceived organizational justice because it is one of the strongest external predictors of counterproductive work behavior (Krischer, Penney and Hunter, 2010). Perceived organizational justice refers to perceived fairness of interactions between individuals and organizations (Krischer, Penney and Hunter, 2010). Two of the most widely studied forms of organizational justice are distributive justice (perceived fairness of reward allocation) and procedural justice (perceived fairness of the processes by which decisions are made) (Krischer, Penney and Hunter, 2010). This research only focuses on procedural justice because it is the strongest predictor for counterproductive work

behavior (Devonish and Greenidge, 2010). An empirical study on 211 employees across nine organizations from the private and public sectors in a developing country in the Caribbean shows that, compared to other forms of organizational justice, procedural justice has the strongest relationship with the counterproductive work behavior towards organizations (Devonish and Greenidge, 2010).

The relationship between procedural justice and time theft is explained well by the social exchange theory, with one of its basic tenets that for relationships to evolve over time, they need trust, loyalty, and mutual commitments. To do so, parties must abide by certain “rules” of exchange. In this way, rules and norms of exchange are “the guidelines” of exchange processes (Cropanzano and Mitchell, 2005). Individuals tend to do to others what they perceive the other parties do to them. That is, they maintain that, "If they treat me well, I am going to treat them well". In addition, consideration of fairness and justice comes to play (Stafford, 2008). In a workplace context, when employees perceive that their organizations treat them well, they tend to avoid time theft or other counterproductive work behaviors. Specifically, it is contended that perceived injustice of any type may relate to counterproductive work behavior because employees who feel unfairly treated may reduce their cooperative behaviors to avoid exploitation (Jones, 2009). Because perceived procedural justice is mostly influenced by the way an organization acts towards employee, a lack of it may lead to counterproductive work behavior towards organization, including *time theft* (Jones, 2009).

H4: Procedural justice negatively affects attitude towards time theft.

2 METHOD

2.1 Sample and Procedure

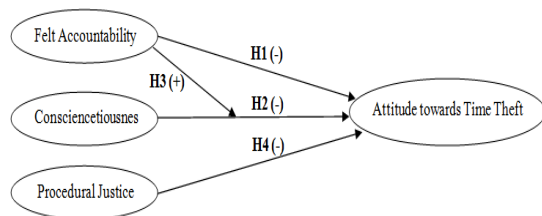


Figure 1: Hypothetical Model (Note: (+) Positive Prediction and (-) Negative Prediction).

We managed to collect 82 responses from an online questionnaire and 119 responses from an offline questionnaire. The sample (59.7% male and 40.3% female) came from a variety of organization types, which are categorized into two groups: government (49.3%) and non-government (50.7%), to simplify the statistical analysis. With regard to their employee status, 60.2% were permanent and 39.8% were non-permanent employees. The range of their job tenure was from 3 months to 36 years, and their lowest educational degree was an associate's degree. Having an associate's degree as the lowest level of educational attainment was necessary because employees with lower educational levels tend to commit time theft more than those with high education levels (Ganzach, 1998).

2.2 Measurement

All instruments used in this research were adapted from previous studies' instruments, the validity of which had been tested. Adaptation was done by performing a back translation on previously translated instruments. Before data collection, a pilot study was conducted and some items were revised to enhance their psychometric attributes. Every instrument had a 6-point Likert scale (strongly disagree to strongly agree). Reliability analysis for all instruments used the internal consistency method, with good reliability indicated by a score between 0.7 and 0.8 (Kaplan and Saccuzzo, 2005). Further, we also assessed the Standardized Root Mean Square Residual (SRMR). A good SRMR score should be below 0.8 (Henseler, Hubona and Ray, 2016). Based on those standards, all instruments used in this research were found to have good reliability and SRMR scores, indicating all items in each instrument were fit to measure the intended construct.

2.2.1 Attitude towards Time Theft

Attitude towards time theft was measured using a case-scenario questionnaire ($\alpha = 0.86$, SRMR = 0.13), which is a questionnaire that presents some cases and then asks participants to respond to the cases. Cases pertaining to time theft in an Indonesian context were used (Syakina, 2018). One example is a case of an employee extending meal break by saying he/she needs time to pray. Every scenario is then followed by eight statements adapted from time theft survey (Kulas, McInnerney, DeMuth and Jadwinski, 2007). Example items are: "In my opinion, that behavior is not acceptable" or "In my

opinion, that behavior is counterproductive” (reverse coded).

2.2.2 Conscientiousness

Conscientiousness was measured using a questionnaire ($\alpha = 0.84$, SRMR = 0.13). An example of the items is: “I pay attention to details” (Frink and Ferris, 1999).

2.2.3 Felt Accountability

Felt Accountability was measured using a questionnaire ($\alpha = 0.77$, SRMR = 0.08). A sample item is: “I am held accountable for my actions at work” (Hochwarter, Ferris, Gavin, Perrewé, Hall and Frink, 2007).

2.2.4 Procedural Justice

Procedural justice was measured using a questionnaire ($\alpha = 0.91$, SRMR = 0.03). An example of one of the items is: “I can count on my organization to have fair policies” (Fuchs, 2011).

3 RESULT

Bi-correlation analysis results are shown in Table 1. From this table, it is evident that gender is related to attitude towards time theft ($r = 0.21$, $p < 0.01$), which requires control over its effect in the first step of the regression analysis. Therefore, we conducted a two-step regression analysis. In the first step, gender functioned as the independent variable. In the second step, standardized mean scores of conscientiousness, felt accountability, procedural justice, and the interaction between conscientiousness and felt accountability acted as independent variables. The results from the second step of regression yielded $R^2 = 0.38$, which indicates that 38% of the variance of attitude towards time theft can be explained by the model proposed. Felt Accountability was not found to affect attitude towards time theft ($\beta = -0.03$, ns), and therefore H1 is not supported. Meanwhile, conscientiousness negatively affects attitude towards time theft ($\beta = -0.29$, $p < 0.01$), thus providing support for H2.

Table 1: Bi-correlation.

	Mean	SD	1	2	3	4	5	6	7	8
1. Felt Accountability	4.73	0.66	-							
2. Conscientiousness	4.76	0.85	0.26**	-						
3. Procedural Justice	4.27	1.18	0.37**	0.04	-					
4. Attitude towards Time Theft	2.84	0.84	-0.17*	-0.27**	-0.36**	-				
5. Gender ^a	0.40	0.49	0.26**	0.06	0.09	0.21**	-			
6. Organization Type ^b	0.49	0.50	0.02	-0.08	0.06	-0.05	0.04	-		
7. Employee Status ^c	0.60	0.50	0.07	-0.12	0.05	0.13	0.13	-0.1	-	
8. Tenure ^d	1.06	1.27	0.10	-0.01	0.11	-0.15*	0.01	0.67	0.25	-

Note: N=201. * $p < 0.05$, ** $p < 0.01$. ^a0=Female, 1=Male. ^b0=Non-Government Organization, 1=Government Organization. ^c0=Non-Permanent, 1=Permanent. ^d0=0-2 years, 1=3-5 years, 2=6-10 years, 3=Above 10 years

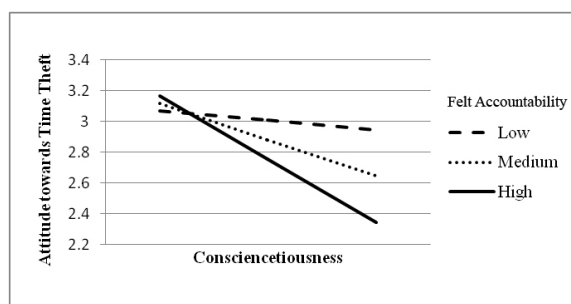


Figure 2: Slope Analysis.

Felt accountability is a significant moderator in the effect of conscientiousness on attitude towards time theft ($\beta = -0.15$, $p < 0.01$). Based on the slope analysis in Figure 2, it can be seen that conscientious employees with high felt accountability have more negative attitudes towards time theft (against time theft) than conscientious employees with low felt accountability (H3 is supported). Lastly, procedural justice negatively affects attitudes towards time theft ($\beta = -0.33$, $p < 0.01$) (H4 is supported).

4 DISCUSSION

First, this research successfully built and tested hypotheses about individual and organizational factors influencing attitude towards time theft. The result shows that there are two factors that independently affect attitude towards time theft (conscientiousness and procedural justice), suggesting that organizations need to pay attention to both factors to prevent time theft. We extended the results of a research in Malaysia that showed negative effects of conscientiousness on time theft among undergraduate students. The current research demonstrates that this negative effect is also prevalent in workers (not only students) (Hafidz, 2012). Further, differing from other research (Hafidz, 2012) that used a survey questionnaire, the current research employed a case-scenario questionnaire. Given the consistency of the finding, there is a strong indication that the negative effect of conscientiousness on attitude towards time theft is stable across cultures, types of participants (students and employees), as well as types of instruments (case scenario and usual survey). Moreover, the

significant relationship between procedural justice and attitude towards time theft aligns with the result of a survey carried out in Canada on 424 employed students, which examined the relationship between types of injustice and general counterproductive work behavior (such as time theft, and property theft) (Jones, 2009). Taken together these consistency indicates the importance of individual and organizational factors in counterproductive work behaviour. However, further research is needed to confirm this assumption.

Second, this research contributes to the current understanding of factors influencing attitude towards time theft by showing that felt accountability acts as a significant moderator in the negative effect of conscientiousness on attitude towards time theft. With high levels of felt accountability, conscientious employees' tendency to commit time theft is lower because interaction between felt accountability and conscientiousness increases employee's personal sense of power. Individuals with high sense of personal power tend to act in socially appropriate ways (Keltner, Gruenfeld and Anderson, 2003), such as not doing time theft.

Table 2: Moderated Regression Analysis.

	Step 1				Step 2			
	<i>B</i>	<i>SE</i>	<i>B</i>	<i>T</i>	<i>B</i>	<i>SE</i>	β	<i>T</i>
Gender	0.36	0.12	0.21**	3.06	0.48	0.11	0.28**	4.46
Felt accountability (FA)					-0.04	0.09	-0.03	-0.42
Conscientiousness (C)					-0.29	0.06	-0.29**	-4.53
Procedural justice (PJ)					-0.23	0.05	-0.33**	-4.83
C x FA					-0.12	0.05	-0.15**	-2.28
<i>F</i>	<i>F</i> (1,199) = 9.33				<i>F</i> (5,195) = 15.21			
<i>F</i> change	$\Delta F(1,199) = 9.33$				$\Delta F(4,195) = 15.97$			
<i>R</i> ²	0.05				0.38			
<i>R</i> ² change	0.05				0.24			

Note: Significance at: * $p < 0.05$, ** $p < 0.01$

Third, this research highlights the importance of gender in attitude towards time theft. Analysis shows that male participants tend to have a more positive attitude towards time theft compared to their female counterparts. This result is consistent with a survey (Henle, 2005) conducted in USA on 272 psychology and business undergraduate students, that examines some antecedents of general counterproductive work behavior toward other people (such as bullying) and toward organization (such as withdrawal, and sabotage). It found that male participants are more frequent to do counterproductive work behavior. More research is

needed to uncover why and when gender affect counterproductive behavior.

Our study leads to several practical implications. First, companies should hire employees with high conscientiousness to fill positions in which committing time theft is a big possibility. Highly conscientious employees have strong inhibitive tendencies that deter destructive behavior. Their thoughtful and planned nature drives them to consider the consequences of deviant behavior, and their concern for moral obligations preclude them from engaging in behaviors that violate their integrity (Mawritz, Dust and Resick 2014). Second, it is recommended that companies attempt to

increase employees' perceptions of justice to reduce time theft because according to the social exchange theory, employees will 'return' the justice offered by the organization by avoiding time theft (Cropanzano, Prehar and Chen, 2002). Third, companies should consider introducing an intervention to increase felt accountability, such as through peer and supervisor reviews on employees' time theft behavior and applying sanctions based on the reviews. Those three practices may support sustainable development goals by facilitating employees to use their time effectively and contribute more to general economic growth.

4.1 Conclusion

This study examines the effect of conscientiousness, felt accountability, procedural justice, and the interaction effect of conscientiousness and felt accountability on attitude towards time theft. The results show that conscientiousness and procedural justice negatively affect attitude towards time theft, and the interaction effect of accountability weakens the effect of conscientiousness on attitude towards time theft. The current research advances literature on counterproductive behavior by showing that felt accountability acts as a powerful moderator to increase productive work behavior. Thus, this research contributes to the sustainable development goal, especially the 8th goal on economic growth, by suggesting that companies should be attention on variables such as conscientiousness, procedural justice and felt accountability. By controlling such variables, employees are expected to avoid time theft and have more time to be productive and innovative.

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