

## OVERVIEW OF “EMPLOYEE THEFT IN TURKEY AND IN THE WORLD”: TYPES, CAUSES, COSTS AND PREVENTION STUDIES<sup>1</sup>

### “TÜRKİYE’DE VE DÜNYADA ÇALIŞAN HIRSIZLIĞI”NA BAKIŞ: TÜRLERİ, NEDENLERİ, MALİYETLERİ VE ÖNLEMENE YÖNELİK ÇALIŞMALAR<sup>2</sup> Mehtap ARACI KAZICI

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#### ABSTRACT

**Geliş Tarihi:**

30.01.2022

**Kabul Tarihi:**

18.03.2022

**Yayın Tarihi:**

31.03.2022

**Keywords**

Employee theft  
Human resources  
management  
Prevention of  
employee theft

**Anahtar Kelimeler**

Çalışan hırsızlığı  
İnsan kaynakları  
yönetimi  
Çalışan hırsızlığının  
önlenmesi

Considering the material and moral losses caused by employee theft, the idea that it should take place more in the business and management literature has recently started to become widespread. The types and causes of employee theft, which can be defined as the unauthorized taking or transfer of the company's property or money during the official working time, are various. In this study, primarily aimed; to reveal the current situation regarding the employee theft problem in Turkey and in the World by giving wide coverage to the various findings, examples and statistics revealed by the studies on employee theft carried out to date in the literature, thus separating the employee theft on this basis into types and attracting the attention of other researchers. Other aims of the study; to analyze the causes mainly business-related and management reasons and costs of employee theft, with the statistical findings that have been reached to date, and to provide information about the prevention studies that are currently being implemented in various businesses and to make suggestions on how these studies can be developed.

#### ÖZET

Çalışan hırsızlığının, yol açtığı maddi ve manevi kayıplar göz önüne alındığında, işletme ve yönetim literatüründe daha fazla yer alması gerektiği düşüncesi son zamanlarda yaygınlık kazanmaya başlamış durumdadır. Çalışanın resmi çalışma zamanı içerisinde işletmenin malını veya parasını izinsiz alması veya transfer etmesi olarak tanımlanabilen çalışan hırsızlığının türleri ve nedenleri çeşitlidir. Bu çalışmada öncelikle amaçlanan; literatürde yer alan günümüze kadar yapılmış çalışan hırsızlığı konulu araştırmaların ortaya koyduğu çeşitli bulgulara, örnek ve istatistiklere geniş bir biçimde yer vererek, Türkiye’de ve Dünyada çalışan hırsızlığı sorununa ilişkin mevcut durumu ortaya koymak, bu suretle bu temel üzerinde çalışan hırsızlığını türlerine ayırarak diğer araştırmacıların ilgisine sunmaktır. Çalışmanın diğer amaçları; ağırlıklı olarak işletme kaynaklı nedenler olmak üzere çalışan hırsızlığının nedenlerini ve maliyetlerini günümüze kadar ulaşılmış istatistiki bulgularla incelemek ve hali hazırda çeşitli işletmelerde uygulanmakta olan önlemene yönelik çalışmalar hakkında bilgi vererek bu çalışmaların hangi yönde geliştirilebileceği üzerine önerilerde bulunmaktır.

DOI: <https://doi.org/10.30783/nevsosbilen.1065370>

**Atıf/Cite as:** Kazıcı, A, M. (2022). Overview of “Employee Theft in Turkey and in the World”: Types, Causes, Costs and Prevention Studies. *Nevşehir Hacı Bektaş Veli Üniversitesi SBE Dergisi*, 12(1), 223-238.

<sup>1</sup> This study; it was produced from the study presented as a paper and published as a summary at the 4th International Congress of Innovative Studies in Modern Sciences held in Tokyo, Japan on 28-31 July 2021, with the title of "Overview and Prevention of Employee Theft in Turkey and in the World" and the present summary and full text were created by expanding the scope.

<sup>2</sup> Bu çalışma; 28-31 Temmuz 2021 tarihlerinde Japonya'nın Tokyo şehrinde düzenlenen 4. Uluslararası Modern Bilimlerde Yenilikçi Çalışmalar Kongresinde “Türkiye’de ve Dünyada Çalışan Hırsızlığına Bakış ve Önlemene Yönelik Çalışmalar” ismiyle bildiri olarak sunulan ve özet olarak yayınlanan çalışmadan üretilmiş ve kapsamı genişletilmek sureti ile mevcut özet ve tam metin oluşturulmuştur.

### **Introduction: Employee Theft In Literature**

“It has put the negative business behavior in the background that businesses think they need to increase positive behavior in employees in order to achieve their goals. Theft, which is considered as a negative business behavior in workplaces, is considered as a phenomenon that the whole business world faces and that threatens businesses” (Alan, Ehtiyar & Ömüriş, 2010, s. 2) and brings the necessity of businesses to review their human-based activities for the purpose of preventing theft.

Employees may tend to steal for a variety of reasons, which can be broadly classified into two categories, individual and organizational. Negativities such as the deterioration in the economic or health conditions of the employees, the fact that the same problems apply to a member of the family, the existence of situations such as alcohol, gambling or drug addiction can turn even honest employees into thieves if the necessary conditions are met within the enterprise. These conditions are; there may be situations such as the existence of weak security measures in the enterprises, the existence of situations that create job dissatisfaction in the employee, the existence of many opportunities to steal, and even the employee's belief that the enterprise owes him/herself increases the probability of theft. Greenberg (1997, s. 86) defines employee theft as "the unauthorized and without permission appropriation of company property by employees for the purpose of owning or selling to someone else". On the other hand, Hollinger and Clark (1983, s. 111) define employee theft as "the employee's taking or transferring the property or money of the business without permission during the official working time". In this study, among the reasons of employee theft, it should be understood from the expression of employee theft used throughout the study, since it will be focused on the reasons originating from the business; said theft is an action or a crime committed by employees against the company, not against each other. “Employees can have many opportunities, from the opportunity to take a very small material (such as pen, paper) to their home, to accessing the most confidential information, depending on their status and opportunities within the enterprise” (Tarkan & Tepeci, 2006, s. 138). Loss of time caused by situations such as long lunches, breaks for personal phone calls, leaving the work area too often for personal reasons, and long conversations are also considered as a kind of employee theft. Whether it is for individual or organizational reasons, it seems that the case of an adequately motivated employee stealing has become a common situation.

In the literature, it is seen that the number of studies on employee theft, which is thought to be caused by faulty management practices or negative organizational characteristics, is not satisfactory, but there are many studies on the causes of employee theft in general. “A significant part of the studies in the criminology and sociology literature deals with the antecedents of crime using the Routine Activity Theory (RAT) developed by Cohen and Felson (1979). RAT is based on the concepts of motivation and opportunities related to crime. In addition, much of the retailing, psychology, and marketing literature explores behavior using the Reasoned Action Theory (TRA), developed by Fishbein and Ajzen (1975, s. 181-202). TRA is based on the idea that behavioral intentions arise from attitudes towards the behavior in question and the social norms that regulate that behavior. Some of the management, marketing, and psychology literature (for example; Cox, D., Cox, A. D. & Moschis, 1990; Gross-Schaefer, Trigilio, Negus & Ro, 2000; Appelbaum, Iaconi & Matousek, 2007; Robinson & Bennett, 1995) also suggest that theft is partly related to the work environment and shows that it is the result of cognitive moral development” (in Korgaonkar, Becerra Enrique, Mangleburg & Bilgihan, 2021, s. 723).

In a study, it was claimed that employee theft emerged as a reaction to non-transparent payment systems, and it was revealed that those who could get the wages agreed with the workplace did not resort to theft, but those who were not paid equally or fairly tried to get more than their share. This research shows that a 15% wage cut exposes businesses to 250% more theft costs (Niehoff & Paul, 2000, s. 54). Other reasons in other studies that consider the wage policy as a reason for employee theft; managerial errors, social inequality, and employee greed (Gross-Schaefer et al., 2000). In a study by Niehoff and Paul (2000, s. 54); he states that “employees are sufficiently motivated to steal if they are subject to low or unfair remuneration and the supervisory mechanism is inadequate”. In a study he conducted in 1990, Greenberg concluded that 15% wage cuts push the employee to steal twice as much and that employees try to eliminate the wage inequality by stealing from the employer. It has been revealed that there is a negative relationship between earning over-priced and employee theft. However, in the same study; it is said that “as the costs of employee theft constitute only 39% of the wage increase costs, employers will not prefer to apply for wage increases if they do not provide side benefits” (Chen & Sandino, 2012, s. 967). Some researchers (Vandenbergh & Tremblay, 2008; Guthrie, Todd & Bailey, 2006)

say that organizational commitment and an individual's moral and ethical perspective can lead to both an increase in staff turnover and employee theft. In a study conducted on 665 retail employees, the effect of low moral values and organizational norms on employees' stealing intentions was investigated and this effect was found to be high. According to the research, individuals who have weak moral values and can show organizational reasons for stealing commit theft” (Korgaonkar et al., 2021, s. 721-728). “A remarkable result was obtained in a study conducted on 161 employees. According to the results of this research; the presence of genetic kinship with the owner or owners of the business increases the employee's intention to theft and reduces the expected seriousness about sanctions” (O'Brien, Minjock, Colarelli & Yang, 2018, s. 421). In this case, employee theft is likely to be more common in family businesses or businesses where nepotism is common. It is clear from these studies that; organizational and managerial reasons arising from both the structure of the organization and the structure of the management can be considered as important sources for the investigation of employee theft.

A study conducted by DePaul University's Center for Industrial and Organizational Psychology found that men under the age of 30 who have worked in businesses for short periods of time, often less than two years, tend to steal more. In addition, these people generally consist of employees who work part-time or night shifts and tend to use drugs or alcohol while on the job. According to the same research, other factors that push the employee to theft are listed as the intention to leave the job, unclear company policies, low wages, being assigned with an excessive workload, not being appreciated, not being promoted and being mistreated (Krippel, Henderson & Keene, 2008, s. 227). Krippel et al. (2008, s. 231)'s research results revealed that male employees between the ages of 21-30 commit theft more than other age groups and female employees.

Past research on employee theft in general provides some useful data on the prevalence and consequences of employee theft. “In one study, it is stated that 75 % of employees steal at least once in their businesses” (Gruys, 2000, s. 1). Gross-Schaefer et al., (2000, s. 89) stated that 75 % of the employees stole at least one and a half times, not at least one, and stole company property in at least two of their thefts. In the research conducted by Slora (1989, s. 199), 62 % of those working in fast food restaurants and 42 % of those working in supermarkets stated that they stole some kind of cash or property from their businesses. In the study by Hollinger and Clark (1983), employee theft was found to be 28 % in the manufacturing sector, 33 % in the hospitals and 35 % in the retail sector. In some studies, it has been revealed that 70 % of business losses and 30 % of business failures are caused by employee theft (Bullard & Resnick, 1983; Miner & Capps, 1996; Taylor, 1986; Wimbush & Dalton, 1997, s. 756).

In Table 1, examples of theft behavior and its causes in some other studies on employee theft are listed. It is understood from the examples in the table that; most of the time, some behaviors that are not seen as theft by the employees are evaluated in the category of theft by the researchers, and organizational practices that can be considered inadequate or faulty are given a great deal of place among the reasons for theft.

**Table 1** Employee Theft in Literature

Slora (1989) / Example of theft behavior:	Self-sacrificing deviance against production: Employees presenting business goods or services without demanding a fee or very cheaply, in order to improve social relations with their followers.
Greenberg and Barling (1996, s. 50) / Example of theft behavior:	He stated that the waiters gave too many free meals to their friends and named this behavior as socially based stealing.
Greenberg, (1990, s. 562), Mount, Ilies and Johnson (2006, s. 593), Hollinger and Clark (1983, s. 111), Kelloway, Loughlin, Barling and Nault (2002, s. 148) Mangione and Quinn (1975, s. 114) / Examples of theft behavior:	Unauthorized lunch breaks, abuse of sick leave, alcohol or drug use at work, industrial espionage, revealing confidential information, getting comission/bribery or Money kidnapping
Greenberg (1990, s. 5629) Mount et al. (2006, s. 593), Hollinger and Clark (1983, s. 111), Kelloway et al. (2002, s. 148), Mangione and Quinn (1975, s. 114) / Reasons:	The main causes of employee theft are job dissatisfaction, financial difficulties and demoralization.
Chen and Spector (1992, s. 180)/ Reasons:	Employee role ambiguity, role conflict, interpersonal conflict, theft and turnover tendency are closely related to employee theft.
Lau, Au, and Ho (2003, s. 76) / Reasons:	The main reasons for employee theft are low wages, low position, gaining power and status.
Hollinger and Clark (1983) / Reasons:	Employees who feel that they are exploited by the organization exhibit such behaviors against the organization due to perceptions inadequacy and injustice (Greenberg, 1990, s. 561).
Greenberg and Barling (1999, s. 897) / Reasons:	The procedures within the organization, the way they are implemented, the sense of justice, the distribution of rewards among employees trigger employee theft.
Alan et al. (2010, s. 6) / Reasons	There is a significant relationship between theft and job satisfaction.

Studies on employee theft in our country have not reached a sufficient level. A study conducted by Tarkan and Tepeci in 2006 with the aim of determining the level and dimensions of employee theft in hotel businesses and revealing the effects of organizational factors such as centralization and organizational justice on employee theft, is the only accessible study in this field, and its results are promising for businesses that are at high losses risk due to employee theft. According to the results of this research; theft of employees in the hotel industry is not common. However, if we consider the research in terms of the contribution of positive approaches in management practices to the level of theft, it has been concluded that increasing interactional justice and decreasing centralization have reducing effects on theft (Tarkan & Tepeci, 2006, s. 137).

Based on all these results reached in these studies on employee theft in national and international literature, it can be said that; positive or employee-friendly business and management policies have a reducing effect on employee theft. The current study examines causes of employee theft, mainly employee theft arising from faulty business and management policies, and also presents the current situation regarding the employee theft problem in Turkey and in the World, by giving a wide range of findings, examples and statistics revealed by the studies in the literature. In addition, it also aimed to present employee theft on this basis to the attention of other researchers by dividing its types, to examine the costs of theft with the statistical findings that have been reached to date, and to provide information about the studies to prevent employee theft, which are currently being implemented in various businesses, and to make suggestions on how these studies can be developed.

### **Types Of Employee Theft and Some Examples**

Employee theft can occur in many ways. It is possible to group them under four main headings:

*Cash Theft:* Simple or qualified cash stealing methods such as cash register theft, embezzlement, fake refunds or sales cancellations, forgery of check or credit card, falsification of expense records can be evaluated in this group. certain white-collar crimes<sup>3</sup>, such as bribery, securities fraud, embezzlement, tax crimes, computer or internet fraud, counterfeiting/forgery can also be counted as cash thefts.

*Theft of Goods or Items:* Stealing production material, including raw materials, by-products or products that can be worn in the production process, stealing products or services, obtaining goods or items in purchases or bulk purchases, consumables such as stationery, cleaning products or paint care products can be given as an example of theft of goods or items.

*Time Theft:* Time theft is the behavior of the members of the organization to engage in non-work-related unauthorized activities during working hours and to start working late (Martin, Brock, Buckley & Ketchen, 2010; Ding, Liu, Zhang & Wang, 2018). Situations such as arriving late for work or leaving early, taking unauthorized breaks, spending working hours dealing with non-work related issues or personal needs, and using social media during working hours, which have become an important problem for businesses today, can be given as examples of time theft.

*Information Theft:* Making valuable information, which is now seen as a production factor in today's world, such as information, agreements, formulas, product content that directly and only concerns the business, can be considered as information theft by taking it with the employee during his/her working time or after leaving the job, against the company. "A study conducted by the Ponemon Institute has revealed that approximately 60 % of employees who are asked to leave their workplace leave taking their workplace confidential information with them" (Shavell, 2020, s. 36). Some white collar crimes may involve stealing or concealing information as well as cash theft. For example, Enron's CEO, Jeffrey Skilling, was found guilty of many complex frauds, including insider trading<sup>4</sup>, and sold her 60 million dollars worth of company stock to investors, hiding the company's impending bankruptcy, according to prosecutorial data.

According to a study conducted by Krippel et al. (2008, s. 230), cash, goods and equipment are the most stolen items by employees, respectively. According to the results of the research; free use of goods, equipment and facilities, erroneous pricing, fraudulent refunds, use of customer discount coupons by employees, and unauthorized food consumption in restaurants are examples of common types of theft. It is a matter of debate whether it is appropriate to consider some abuses as theft, such as purchasing products or services from the employee's first-degree relative, or arbitrarily using vehicles that are rented for business or that are fixtures (Özel Güvenlik Dünyası, 2016). The fact that businesses face monetary losses due to such behaviors causes these abuses to be evaluated in the category of situations where precautions should be taken, whether they are counted as theft or not.

Of course, the issue of taking adequate precautions may vary depending on the existence and intensity of situations that may lead employees to theft. A study revealed some clues that can be used to identify embezzlers. Some of those; "re-writing records in the name of cleaning, refusing to go on vacation and not getting a report, working overtime voluntarily, having an unusually high standard of living for wages, gambling and binge drinking, refusing promotion offers, answering questions with illogical explanations, trying to cover up mistakes and inefficiencies, criticizing others to spread suspicion, or establishing relationships with suspicious people" (Niehoff & Paul, 2000, s. 58). To these tips; it may be possible to add natural reasons such as excessive debt of the employee, serious illness of a close family member, sudden death or the need for a large amount of cash due to other reasons, or the fact that the employee has a crime-prone character and lives in a social environment with a high crime rate. Such tips are likely to prompt businesses to take action against forms of employee theft.

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<sup>3</sup> White-collar crimes are crimes committed by people who have a high social position and are in a prestigious position during their profession (Bozkurt, 2009, s. 103).

<sup>4</sup> Insider Trading is defined as follows in Article 106 of the Capital Markets Law No. 6362:

"To place an order to buy or sell, to change the order or to cancel the order given, based on the information about the capital market instruments or the issuers, which may affect the prices of the relevant capital market instruments, their values or the decisions of the investors and which has not yet been disclosed to the public. to provide benefits to himself or someone else by changing or canceling the order given by him" (Sermaye Piyasası Kurulu, 2021).

## **Causes Of Employee Theft And Costs Of Theft**

Looking at previous studies, it is seen that the causes of employee theft are handled in different categories. For example; “Hollinger and Clark (1983) stated that there are five reasons for theft, these are; economic pressure (people steal from their companies because they have financial problems) demographics of people (those who tend to steal because they have the potential to steal), opportunities (everyone tends to steal if they have the opportunity), attitudinal factors (employees steal because they are not satisfied with their job or business), and social norms (theft considered acceptable in the current environment) (Tarkan & Tepeci, 2006, s. 139).

Other researchers, on the other hand, examine employee theft through many different lenses, each focusing on a different paradigm. For example, psychologists, criminologists and sociologists have examined the issue of business theft at an individual level by trying to reveal the profile of the employee who may steal, while social psychologists emphasize the social change relationship or the perceived psychological contract between them, as well as group norms and dynamics, and they see the source of theft as a relationship between the employee and the management at the social level. Organization theorists, economists and accountants consider employee theft at the system level and consider the effects of compensation and control systems as the primary sources of employee theft (Niehoff & Paul, 2000, s. 52). In this direction, it can be said that; the causes of employee theft can be addressed at three levels: individual, social and systemic. In the current study, since the individual is affected by the organizational structure he/she is in, the relationship he/she establishes with this structure and the management of this structure, the social level and the system level are considered together and the reasons for employee theft are grouped into two general categories as individual and business-related reasons in order to facilitate understanding.

### **Some Individual Causes**

Due to the scope of the present study, it is expected that individual causes will be perceived as reasons that are not caused by the work, employer, workplace, and in this study, it is mainly aimed to focus on non-individual causes. However, it is known that individual reasons are also the source of many employee thefts. These reasons may arise as problems related to the private life, age, gender, social habits, education and culture level of the employees.

For example; the employee suddenly encounters huge costs due to the deterioration of the health status of himself or one of his relatives, the tendency to stealing behavior due to illness of the employee with psychological problems, the tendency to steal cash or goods from the workplace due to the tendency of young employees to show themselves in the high-income group in their social lives, growing up in a family or a cultural environment where theft is not considered a crime, substance abuse, and workplace theft can be counted among the reasons that can be considered purely individual.

The case of employees committing theft is attributed to justified reasons for some employees. “Employees can make themselves believe that the victim deserves it, they think they are even, or they just try to convince themselves that what they borrowed is not actually stealing” (Şentürk & Kasap, 2013, s. 156). These justification sentences listed below sometimes reveal the reasons for stealing (Özel Güvenlik Dünyası, 2016):

- The company is rich, it won't hurt what I (steal) get!
- The company is ripping off customers, and I'm getting my revenge!
- I've worked hard for this company, but I'm not getting paid!
- Despite working all this time, others are getting paid more than me, so I'm balancing it!
- Everyone's stealing, why shouldn't I!
- I could be fired at any time, I have to reassure myself!
- No matter what anyone does, the company doesn't care anyway!
- I am not doing anything wrong.
- I'm never caught!

It is remarkable that the statements given above confirm the findings of previous studies. As mentioned in the literature section of the study; past research shows the most common reasons for employee theft, such as the

employee's belief that his/her performance is not rewarded, his belief in wage inadequacy and wage imbalance, the low probability of being caught, and the idea of self-assurance and indicates that employees try to eliminate this perceived injustice within the framework of their own understanding of justice.

### **Some Business-Related Reasons**

It is among the findings of past research that some inadequate working conditions mentioned in the literature review part of the study may lead employees to theft. Among these, it is understood that inadequate or unfair wage systems are mostly cited as the reason for theft, the relationship between low organizational commitment and theft is discussed, although the reasons are not given, but mostly individual reasons such as moral weakness, economic problems or substance abuse are put forward as justifications for theft. In the current study, it has been seen that many studies on employee theft in the foreign language and some of which are given at a satisfactory level, do not fully address the inadequacies in the working conditions offered to the employees by the enterprises and the inadequacies and mistakes in the management levels, and the subject of employee theft in general has been neglected in the domestic literature.

It is possible to list some inadequate/poor working conditions and management practices, which can be counted among the business-related causes of the employee theft problem, which is very valuable in the field of human resources management as well as in the field of business in general, as follows:

- Inadequate supervision and security in enterprises, inadequacy or lack of loss prevention systems for theft and wastage
- Employees' desire to take advantage of opportunities due to the negative reflection of the inability to establish the correct internal communication structure on both employee motivation and the functioning of anti-theft measures.
- Negative reflection of inadequate communication on management employee relations
- The desire of the employee to secure himself due to distrust of the business and management (job guarantee should also be considered in this context)
- The desire of the employee who does not feel safe and valuable due to insufficient job security to harm the workplace
- As a result of unfair remuneration policies, the desire of the employee to reach the wage level that he/she thinks he/she deserves by his/her own efforts
- The desire to take revenge as a result of inadequate or unclear performance appraisal practices failing to meet expectations
- Inability to inadequately meet the training needs of employees
- Employing unsuitable personnel due to unsuccessful or non-standard recruitment systems
- Incorrect assignment of duties as a natural consequence of employing unsuitable personnel, problems in job analysis, and inadequate performance appraisal.
- Inadequate motivational practices
- Lack of written ethical rules in the company or not being adopted by the employees
- Long working hours, non-payment of overtime wages
- Failure to make improvements in poor working conditions such as insufficient lighting, heating, ventilation
- Employing uninsured personnel despite legal obligations
- A management style that creates a pressure environment, does not allow the use of initiative, or is favourite (unjust)

It is possible to say that these are generally within the scope of duties and responsibilities of today's human resources departments. From this point of view, the human resources department is the main unit that can be held responsible for the work to prevent employee theft in enterprises, and the relevant department is considered to be the main responsible for the increase in employee theft in the enterprise. On the other hand,

these responsibilities of human resources departments may make them a problematic unit in their relations with employees. So much so, here, for the employees of the human resources department, it may be appropriate to say "neither an employee nor an employer is both an employee and an employer" and reminding them of their role as a catalyst between employers and employees.

Businesses with advanced human resources practices will not have difficulty in following the innovations brought by today's competitive environment, so they will be able to establish the necessary technological infrastructure for taking security measures and ensuring adequate communication. In addition, they will have a system that serves two basic human resources management purposes such as employing suitable personnel for the job and retaining these personnel, especially by carrying out accurate job analysis and recruitment processes with modern human resources practices. The right employees become the right managers. This is the basic need in establishing healthy relations between managers and employees.

### **Costs of Employee Theft**

Employee theft is considered an important problem for organizations that first causes monetary losses, and then causes loss of reputation, customers and time. While it is not possible to pinpoint the exact amount of such losses by companies due to employee misconduct, industry surveys reveal some monetary loss figures on an approximate or average level. For example; "according to the 2011 data of the Center for Retail Research (CRR), the global average of lost and unknown theft rate in the retail industry corresponds to 1.45 % of the annual business turnover. Turkey's average is 1.68 %, which is above the world average. In the same data, among business losses, customer-related losses are 43.2 %, personnel-related losses are 35 %, supplier-related losses are 5.6 % and administrative losses are 16.2 %" (Macro Retail Academy, 2021).

The 2012 Retail Theft Study, conducted by loss prevention consulting firm Jack L. Hayes International, examined 23 large retail companies, finding that one in every 40 employees was arrested for theft in 2012, an increase of 5.5 % from the previous year, and theft costs were more than 50 million dollars, an increase of 7 % showed. Marquet International Limited's 2012 Embezzlement Report shows that at least 100.000 dollars was misused as a result of 528 employee theft cases analyzed in the United States. According to some other results of the report published by the Marquet research company; about 68 % of thefts were committed by people working in finance or accounting positions, and about three-fifths of thefts were committed by female employees, but it was revealed that male employees embezzled nearly three times more than female employees. According to this report, most of the employees who steal are between the ages of 40-49 (Foley, 2014).

The cost of employee theft in 2014 is said to cost US businesses between 20 and 50 billion dollars in losses each year. This figure increases up to 200-300 billion dollars and even constitutes 5 % of the total income according to a survey study (Bloomberg BNA, 2015, s. 1). The statistics show that; the average loss from thefts committed by owners of businesses is 573.000 dollars per year, compared to 180.000 dollars for managers and 60,000 dollars for employees. The longer the stealing employee has worked for an organization, the higher the losses tend to be. While the loss caused by the employees who steal in their first year in the company is 25.000 dollars, the robber employees with more than 10 years of experience cause an average of 229.000 dollars loss (Foley, 2014). It is seen that employee theft causes loss of income especially to those operating in the retail sector, and consumers inevitably pay higher prices for the products they buy. In 2018, the amount lost per theft was 1.361 dollars (Korgaonkar et al., 2021, s. 721).

It is known that insufficient control mechanisms of enterprises increase employee theft. In a study by Niehoff and Paul (2000, s. 54), it was mentioned that inadequate employee control in enterprises leads to high costs by increasing the number of employee theft. Brewery A.Ş. aimed to prevent thefts concealed by coats and bags by prohibiting employees from entering the workplace with their coats and bags, and thus earned a profit of 40.000-50.000 dollars per year. For a similar reason, Taco Bell Restaurant chain lost 95.000 dollars during the downsizing period until it introduced the Wage Approval Boards System (Niehoff & Paul, 2000, s. 54).

It is known that time theft, which is a type of employee theft, is frequently seen among employees. It is estimated that an average employee in the United States spends 2.09 hours of each working day on non-task work (Babadag & Kerse, 2019, s. 420). However, no statistics are available for monetary losses caused by this lost business hour.

The US National Retail Security Survey revealed that employees steal camera and photographic products, pharmaceuticals and optical products the most, while customers steal household goods, shoes and clothing. In the same research report, it is said that the responsibility for losses related to furniture, jewelry and household goods lies in management errors, and when the loss figures and percentages are considered, employee theft ranks first (Employee theft is 14.5 billion dollars, rate is 47 %, customer theft is 10.5 billion dollars, rate is 33.8 %, management errors; 4.3 billion dollars, rate; 13.8 % and vendor fraud; 1.7 billion dollars, rate; 5.4 %) (Uzelli, 2005).

According to The Global Retail Theft Barometer, which is the industry's first and only statistical survey on global theft by Checkpoint Systems in the USA for the years 2014-2015, Norway, Switzerland, France, Poland and England are among the countries with the lowest employee theft fire rates and the Mexico, the Netherlands, Finland, Japan and China are counted among the countries with the highest wastage rates (Yeni Barometre, 2015, s. 1-20).

The 33rd edition of Jack L. Hayes International in 2020, the results of the Annual Retail Theft Survey revealed that the Covid-19 Pandemic, which swept the whole world, affected the 2020 theft statistics. Figures show that temporary store closures are causing fewer employees to be caught stealing, but average theft incidents have increased by 13 % and dishonesty employee incidents overall increased by 3.8 %. 158.158 shoplifters were caught in 2020, down 43.8 % compared to 2019; over 49 million dollars was recovered from these thieves, down 36.5 % (Jack L. Hayes International, 2021).

It is unlikely that employee theft, which has become an important problem all over the world, and the high monetary losses arising from it will not attract attention in today's competitive market structure, where low-cost working is important. Suggestions on what business and human resources management measures might be in order to prevent this problem, which needs to be taken care of, or to minimize the resulting costs, have been tried to be listed in the conclusion part of the study.

### **Conclusion And Discussion: Studies To Prevent Employee Theft and Recommendations to Businesses**

One of the aims of the current research is to offer some suggestions to businesses in order to prevent employee theft. In this direction, some suggestions for both business management levels and human resources units of businesses are listed below, while determining the framework of these recommendations, the reasons for common employee theft, which are revealed by the previous researches in the literature review part of the study, were taken into consideration. It is possible to list some of the management practices that businesses can implement to prevent employee theft as follows:

- Employees should be encouraged to focus on their work with a participation-oriented leadership approach.
- A balanced control mechanism that is not too strict or too liberal should be established.
- Ethical behavior rules that employees must comply with should be determined and made known to employees (such as Arçelik's Code of Ethical Conduct and Implementation Principles)
- A proactive approach should be displayed in conflicts between employees and in manager-employee relations.
- Stress management should be given importance.
- The difficulties associated with the employee's job should be reduced.
- Horizontal organizational structures should be emphasized.
- A transparent, participatory and flexible management approach should be displayed and employee engagement should be invested
- Administrative services such as food and service should be improved, socialization opportunities should be increased.
- It should be supported to ensure the balance of work and family life of the employees, the reflection of family problems on the work efficiency and the repulsive effect of the employee on theft should be prevented.

- The physical and mental conditions of the employees should be closely monitored with the health units to be established in the workplace.

These suggestions are aimed at shaping the understanding of management, and besides these suggestions, business managers can also take other practical measures to prevent employee theft, such as reducing workforce turnover, receiving technological support, and training personnel. The issue of reducing the workforce turnover, which is the first of these preventive studies or measures being implemented in businesses today, is a topic that will contribute to creating a sense of belonging in the employee. “The moral values that prevent most employees from stealing are their desire to be honest, their loyalty to the business, their respect for their employers, and the obligation to comply with the law. Studies reveal that theft is also reduced in businesses where personnel do not change frequently and where part-time employees are very few” (Karalar, 2012). Another study aimed at preventing employee theft is the enterprises' attempt to obtain technological support. It is seen that most of the businesses today focus on developing technology-based security systems to prevent employee theft. For this, the use of advanced security/alarm/camera systems, employing more security personnel, increasing the frequency of body searches after work and increasing on-the-job inspections are the most common applications. For example; Walmart inspects checkout counters using computer vision technology called Missed Scan Detection to determine if products have been scanned as they pass through the scanner. This technology has been implemented in more than 1,000 stores over the past two years and oversees both cashierless payments and traditional cashier payments (Digital Talks Ekibi, 2021).

Although it is known that the measures for security systems are taken by almost all companies, it is seen in the researches that the thefts or employee thefts cannot be completely eliminated. What needs to be done may be that businesses turn to solutions that are carried out with long-term efforts but are more rooted. One of them is to train the personnel on theft and loss prevention, and to raise their awareness in a way that prevents them from turning to theft. In this direction, it is seen that many enterprises raise awareness of their employees with loss prevention trainings. Many companies such as AYTIM, Jones Land Lasalle, ALIŞAN, İGDAŞ, Arkas Logistics, Sienzi, PilenPak, Enka Schools, Les Benjamins, FamilyMall, Kimteks, Mapfre, Schneider Electric are among the companies that train their personnel to prevent stock loss by any means (Pcs, 2021). Another preventive work encountered among the studies aimed at preventing employee theft or product losses is the method by which companies employ a Store Loss Prevention Operator/Person or Loss Prevention Specialist/Chief. Although the job descriptions of these people are perceived to be mostly aimed at preventing customer theft, they also have a content that includes employee theft.

These measures are currently frequently used in domestic and foreign businesses to reduce costs. However, as a more radical solution; the issue that it is possible to develop an understanding against theft in employees with an effort to increase the sense of belonging is among the measures that are being discussed more today. Considering that the biggest responsibility in this regard falls on the human resources unit, there should also be precautions to be taken by the human resources units. It is possible to list these measures or human resources activities as follows:

- To make the work of the employee more attractive with applications such as job enrichment, rotation, and delegation of authority.
- To provide a safe working environment for employees by taking the necessary occupational safety measures within the enterprise.
- Working to create an ergonomic working environment that provides work, human and machine harmony
- Implementing an effective performance appraisal system
- Establishing a career management system that allows employees to advance in their jobs
- Focusing on practices that increase motivation and belonging, trying to make employees see themselves as if they own their own business.
- Taking care to make business partners of people who are compatible and can get along well with each other
- Carrying out the orientation process in a healthy way

- Establishing a reward system designed in accordance with the characteristics of the business
- Establishing a fair remuneration system
- Offering new opportunities to talented employees in line with their talents
- To accurately determine the scope of the job, job descriptions and duties expected from the employee with job analysis.
- To consider the age, gender, professional and academic qualifications and similar characteristics of the employees in the task distribution and evaluation process.
- Establishing support desks to listen and support employees' work and private life problems
- Measuring employee satisfaction at regular intervals and avoiding unfulfilled promises
- Paying attention to the recruitment of suitable personnel for the job (in this way, reluctance to work will be eliminated, the speed of the employee and the work will be balanced, and the difficulties arising from the work will be minimized)

The importance of recruiting suitable personnel for the job, expressed in the last item, has been emphasized in studies on employee theft since the past. McDaniel and Jones (1988, s. 328) stated in a study they conducted in 1988 that the use of Personnel Selection Inventories developed to detect dishonest job applications has become widespread and provides significant benefits. Considering that the Personnel Selection Inventories, which are stated to be in demand after the 1980s, may have been developed even more today, it is necessary to measure today's contribution to correct recruitment.

This study has been prepared with the aim of filling gap its own subject and providing a comprehensive resource that compiles information and findings from a wide variety of sources in order to make new researches for researchers in the field of business and human resources. In addition to this purpose, it has been tried to present suggestions for the prevention of employee theft to the management levels. Although we think that these theoretical and numerical findings based on past research provide satisfactory information on employee theft, it is among the expectations of this study that researchers who will work in this field make new attempts to reveal the employee theft figures in national level through field studies.

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## GENİŞLETİLMİŞ ÖZET

Çalışanın resmi çalışma zamanı içerisinde işletmenin malını veya parasını izinsiz alması veya transfer etmesi olarak tanımlanabilen çalışan hırsızlığının türleri ve nedenleri çeşitlidir. Bu çalışmada öncelikle amaçlanan; literatürde yer alan günümüze kadar yapılmış çalışan hırsızlığı konulu araştırmaların ortaya koyduğu çeşitli bulgulara, örnek ve istatistiklere geniş bir biçimde yer vererek, Türkiye’de ve Dünyada çalışan hırsızlığı sorununa ilişkin mevcut durumu ortaya koymak, bu suretle bu temel üzerinde çalışan hırsızlığını türlerine ayırarak diğer araştırmacıların ilgisine sunmaktır. Çalışmanın diğer amaçları; ağırlıklı olarak işletme kaynaklı nedenler olmak üzere çalışan hırsızlığının nedenlerini ve maliyetlerini günümüze kadar ulaşılmış istatistik bulgularla incelemek ve hali hazırda çeşitli işletmelerde uygulanmakta olan önlemeye yönelik çalışmalar hakkında bilgi vererek bu çalışmaların hangi yönde geliştirilebileceği üzerine önerilerde bulunmaktır.

Çalışmanın amacı doğrultusunda ulusal ve uluslararası literatür taranmış ve ulaşılan kaynakların incelenmesi sureti ile çalışan hırsızlığının tanımı, türleri, nedenleri ve önlemeye yönelik çalışmalar hakkında edinilen bilgi ve bulgular değerlendirilmiştir. Bu bulgular, mevcut durumu ortaya koymaya yönelik bu araştırmanın teorik altyapısını oluşturmakta, bu haliyle mevcut araştırma, tanımlayıcı bir araştırma olarak değerlendirilmektedir. Bu kapsamda, bu teorik altyapıdan ve araştırmacı birikiminden faydalanılarak, çalışan hırsızlığını önlemeye yönelik tedbirlerin de ortaya konmasına çalışılmıştır.

Çalışan hırsızlığı örgütler için öncelikle parasal kayıplara yol açan, sonrasında ise itibar, müşteri ve zaman kaybına neden olan önemli bir sorun olarak değerlendirilmektedir. Şirketlerin çalışan suistimallerinden kaynaklanan bu türden kayıplarının miktarının ne kadar olduğunu kesin olarak belirlemek mümkün olmamakla birlikte, sektör araştırmaları yaklaşık ya da ortalama olarak bazı parasal kayıp rakamları ortaya koymaktadır. Yıldan yıla değişiklik gösteren bu maliyetler işletmeleri çalışan hırsızlığının nedenlerini bulmaya ve tedbir almaya zorlamaktadır. Çalışmanın literatür incelemesi kısmında bahsi geçen bazı yetersiz çalışma koşullarının çalışanları, bu çalışma ile *nakit hırsızlığı, mal ya da eşya hırsızlığı, zaman hırsızlığı ve bilgi hırsızlığı* gibi alt kategorilere ayrılan çalışan hırsızlığı türlerine sevk edebileceği geçmiş araştırmalarda ulaşılan bulgular arasındadır. Bunlar arasında en çok yetersiz ya da adaletsiz ücret sistemlerinin hırsızlık gerekçesi olarak gösterildiği anlaşılmakta, nedenlerine yer verilmemekle beraber düşük örgütsel bağlılığın hırsızlıkla ilişkisi konu edilmekte, ancak çoğunlukla başta ahlaki zayıflık olmak üzere, ekonomik sıkıntılar ya da madde bağımlılığı gibi bireysel nedenler hırsızlığa gerekçe olarak ortaya konmaktadır. Literatürden ve araştırmacı birikiminden faydalanılarak diğer yetersiz/kötü çalışma koşulları ve yönetim uygulamalarını ise; işletmelerde denetim ve güvenlik yetersizliği, yetersiz iletişimin yönetim çalışan ilişkilerine olumsuz yansımaları, işletmeye ve yönetime olan güvensizlik nedeniyle çalışanın kendisini güvence altına alma ya da işyerine zarar verme isteği, yetersiz kariyer, işe alım, iş analizi, eğitim, motivasyon ve performans yönetimi uygulamaları olarak sıralamak mümkündür. Ayrıca şirkette yazılı etik kuralların olmaması, uzun mesai saatleri yetersiz ışıklandırma, ısıtma, havalandırma gibi kötü çalışma koşullarında iyileştirmelere gidilmemesi, yasal zorunluluklara rağmen sigortasız eleman çalıştırma ve baskı ortamı yaratan, inisiyatif kullanımına olanak vermeyen veya kayırmacı (adaletsiz) yönetim tarzı da bu nedenler arasında sayılabilirler.

Yukarıda sayılanlar nedeni ile ve benzeri nedenlerle ortaya çıkan çalışan hırsızlığını önlemek üzere işletmelerin; çok katı ya da çok serbest olmayan dengeli bir denetim mekanizması kurması, etik davranış kurallarını belirlemesi, katılım odaklı ve proaktif bir yönetim anlayışını benimsemesi, aşırı iş yükü dağılımından kaçınarak, şeffaf, yatay organizasyon yapıları oluşturmaya ve stres yönetimine önem vermesi, idari hizmetleri iyileştirmesi, çalışanların iş-aile yaşam dengelerinin sağlanmasına destek olması ve fiziksel ve ruhsal durumlarını yakından takip etmesi faydalı olacaktır. Genel olarak işletmelerin alabileceği bu tedbirlerin yanısıra insan kaynakları departmanlarının da iş analizi, işe alım, seçme yerleştirme ve oryantasyon, ücretlendirme, performans değerlendirme, kariyer yönetimi, eğitim yönetimi, sağlıklı endüstri ilişkileri yönetimi, iş güvenliği ve motivasyon uygulamaları gibi tüm insan kaynakları faaliyetlerini özenle yürüterek çalışan memnuniyetine odaklanması da günümüzün rekabetçi işletme yönetimi anlayışları çerçevesinde gerekli görünmektedir.

Bu öneriler yönetim anlayışını şekillendirmeye yönelik olup, işletme yöneticileri bu önerilerin yanısıra işgücü devrini azaltmak, teknolojik destek almak, personeli eğitmek gibi çalışan hırsızlığını önlemeye yönelik, uygulamalı başka tedbirler de alabilirler. Bu tedbirlerin uygulanmasında insan kaynakları departmanlarına büyük görev düştüğünü belirtmek gerekir. Gelişmiş insan kaynakları uygulamalarına sahip işletmeler, günümüz rekabet ortamının getirdiği yenilikleri takip etmekte zorlanmayacaklar, bu sayede, hem güvenlik tedbirlerinin alınmasına ve yeterli iletişimin sağlanmasına ilişkin gerekli teknolojik alt yapıyı kurabilecek, hem de modern insan kaynakları

uygulamaları ile özellikle doğru iş analizi ve işe alım süreçleri yürüterek, işe uygun personel çalıştırma ve bu personeli elde tutma gibi iki temel insan kaynakları yönetimi amacına hizmet eden bir sisteme sahip olmuş olacaktırlar.

Bu çalışma esasen kendi konusunda bir boşluğu doldurmak ve işletme ve insan kaynakları alanındaki araştırmacılara yeni araştırmaların yapılabilmesi için çok çeşitli kaynaklardan bilgi ve bulguların derlendiği kapsamlı bir kaynak sunabilmek amacı ile hazırlanmıştır. Bu amacın yanısıra, yönetim kademelerine çalışan hırsızlığını önleme amaçlı öneriler de sunulmasına çalışılmıştır. Geçmiş araştırmalara dayalı bu teorik ve rakamsal bulguların, çalışan hırsızlığına ilişkin doyurucu bilgi verdiğini düşünmekle beraber, bu alanda çalışacak araştırmacıların saha çalışmaları ile ulusal düzeyde çalışan hırsızlığı rakamlarını ortaya koymak üzere yeni girişimlerde bulunması, bu çalışmanın beklentileri arasındadır.