

A Study on the Factors Enabling Employee Fraud

Çalışan Hilelerine İmkân Yaratan Unsurlar Üzerine Bir Araştırma

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ABSTRACT

Keywords:

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Jel Codes:

M40, M41, M42, M49

The purpose of the study is to reveal the impact of wage satisfaction, excessive workload, and mobbing on the fraud triangle (opportunity, pressure, rationalization). The Research is executed on 270 manufacturer firms in Marmara Region with 270 employees. 161 employees out of 270 have joined the study. The survey data is analyzed by applying correlation and regression in the SPSS 22.0 interface programme. Additionally, these variables which are wage satisfaction, excessive workload and mobbing are tested wheather they demographically differentiate. When evaluated in terms of demographic variables, it has been observed that men have a higher wage satisfaction compared to women, that graduates with a postgraduate degree have significantly higher wage satisfaction than other education groups, and that within the organizational role variable, wage satisfaction decreases from managers to blue-collar workers. Additionally, it has been noted that job workload and experiences of mobbing are associated with lower wage satisfaction, while age and professional experience variables do not show significant differences according to the research variables.

ÖZET

Anahtar Kelimeler:

Ücret Tatmini,
Aşırı İş Yüğü,
Mobbing,
Hile Karosu

Jel Kodları:

M40, M41, M42, M49

Çalışmanın amacı, ücret tatmini, aşırı iş yükü ve mobbing faktörlerinin hile karosu (fırsat, baskı, haklı gösterme ve yetkinlik) unsurları üzerinde bir etkisinin olup olmadığı değerlendirilmeye çalışılmıştır. Çalışma; Marmara Bölgesinde üretim faaliyeti gösteren ve 270 çalışanı mevcut olan bir işletmede uygulanmıştır. Evrenin tümüne ulaşılmaya çalışılmış olup anket sorularına 161 çalışan katılım sağlamıştır. Elde edilen anket verileri SPSS 22.0 programında analize tabi tutulmuş olup korelasyon ve regresyon analizi uygulanmıştır. Bununla birlikte ücret tatmini, aşırı iş yükü ve mobbing faktörlerinin hile karosu unsurlarının da demografik özelliklere göre farklılık gösterip göstermediği de tespit edilmeye çalışılmıştır. Analiz sonuçlarına göre; ücret tatmini, aşırı iş yükü ve mobbing faktörleri ile hile karosu unsurları arasında istatistiksel açıdan anlamlı ve pozitif yönde bir etkisi olduğu görülmüştür. Demografik değişkenler kapsamında değerlendirildiğinde ise erkeklerin kadınlara oranla daha yüksek bir ücret tatminine sahip oldukları, lisansüstü mezunlarının ücret tatmininin diğer eğitim gruplarına göre anlamlı olarak daha yüksek olduğu, kurum içi görev değişkeninde yöneticilerden mavi yakalılarına doğru ücret tatmini daha yüksek, iş yükü ve mobbinge uğrama durumlara daha düşük olduğu gözlemlenmiş olup, yaş ve mesleki tecrübe değişkenleri araştırma değişkenlerine göre anlamlı olarak farklılaşmadığı tespit edilmiştir.

1. INTRODUCTION

Balancing the spread of social and personal rights is important for ensuring the mandatory performance from the labor force in Professional business life. Businesses need an effective workforce to keep their performance steady and achieve their preplanned objectives. The capability of enterprises to adapt to modifying conditions, as well as keeping up with competitive environments to sustain their existence depends on the efficiency which is exhibited by employees. As a result, various methods are integrated by businesses to improve employee performance. For instance, a fair and optimally distributed wage mechanism, promotion-based organizational cultures, performance-focused reward systems, and motivational approaches can amend employees' sense of loyalty and commitment. On the other side, adverse forces such as mobbing, coercion, and unfair behaviors can reduce motivational activities, thereof making it improbable to assess performance, productivity, and organizational loyalty.

The assurance of competitiveness across sectors can be performed if businesses have sense to employees' expectations and needs. The Application of psychological pressure on employees by maintaining higher performance leads to inefficient work processes. Convenient working conditions and an optimally allocated wage system can contribute to achieving the needed value and moral based organizational culture. Otherwise, the reduction of performance by experiencing negative events like internal corruption is inevitable.

As the globe experiences intense economic growth, wage terms remain a critical factor that needs to be balanced in both developed and developing nations. In addition, overloading, burnout events and mobbing which are tried on employees can be evaluated as the major challenges from the point of organizational psychology. Businesses which are being operated in a harsh competitive ecosystem driven by globalization and technological improvements primarily aim to provide consistency and attain success in their daily operations. However, reaching these goals directly depends on employee needs and expectations. Another key criterion to enhance workforce performance is to employ skilled and highly qualified people.

From this point of view, the human factor can be assessed as a crucial element to succeed in both the private and public industries. Businesses can take significant steps to underscore their need for human-related resources, with the primary aim of ensuring workplace coordination, enhancing employee motivation, and prolonging success (Örücü, Dogan, & Hasırcı, 2023). Another critical component can be counted as preventing potential fraudulent acts for the minimization of financial losses.

Businesses have been cyclically operating their business activities in a competitive environment to ensure their sustainable development as mentioned above. In this competition, the wage part provided to employees is just fundamental. However, wages can be considered as critical components in a professional business career that can affect entirely the relevant dynamics. Due to the insufficient economic conditions, the amount that employees received in swap for their efforts plays a significant role in job appreciation and performance improvement (Güven, Bakan, & Yeşil, 2005). An effective wage balance can be perceived as a critical tool to increase labor supply (Pazarlıoğlu & Çevik, 2007).

In current dynamic international business conditions, escalating employee demands have pushed the motivations of businesses to explore novel strategies for retaining their labor force. As a result, the identification of factors that can amend the loyalty of employees and the implementation of necessary innovations have become indispensable. Securing talented and qualified employees necessitates not only fairly allocated wages but also ensuring that employee's sense like an integrative part of the organization (Aksu & Özmen, 2022). Excessive workload, unfair wage distribution, along with mobbing in the workplace can result in conflicts in both public, personal, and business life, that can negatively affect a person's health conditions and well-being. These aspects can lead to emotional distress, diminished job performance, and increased burnout (Bowen, Govender, Edwards, & Cattell, 2018; Hammer, Saksvik, Nytrø, Torvatn, & Bayazit, 2004; Choi, Cundiff, Kim, & Akhatib, 2018). Furthermore, if wages match the expectations of employees, fraudulent cases become inevitable, and employees may tend to harm the organization to offset their deprivations.

From the perspective of businesses to sustain their continuity, remain competitive, and implement strong market resilience, they should effectively and efficiently employ their available assets and resources. Whether business-based or employee-oriented, all human resources management systems need wage balance, workload diversification, and mobbing audits to ensure optimal efficiency. When inequalities unfold among employees, negative and opposite consequences can arise. If employees feel an excessive workload-like condition and are oppressed by their managers, they may look for relief by harming organizational assets. Likewise, the frustrations in wage expectation can urge employees towards fraudulent activities, persuading themselves that they are no longer taking what they deserve. Considering this mentioned statement of proof, the objective of this study is to

evaluate how wage satisfaction, excessive workload, and mobbing factors affect the fraud diamond (pressure, opportunity, rationalization, and capability) elements (Wolfe & Hermanson, 2004). While many studies have been introduced due to wage satisfaction, excessive workload, and mobbing, a deep-seeked literature review revealed that it is not observed any kind of research investigating their relationship with the fraud diamond. Because of the lack of such type of studies, this type of research has been designed. To fill this breach and add value to the literature, this study primarily focuses on evaluating whether wage satisfaction, excessive workload, and mobbing factors influence the fraud diamond, which has become a significant concern for businesses.

2. FRAUD, FRAUD DIAMOND, and EMPLOYEE FRAUD

The concept of fraud is a significant problem that intimidates the continuity of businesses. Relative to the scandals that have emerged in recent time, fraud has become a major risk factor for both large and small-scale enterprises (Doğan & Kayakıran, 2017).

Even if business managers take various precautions against fraudulent activities, they are regularly at risk of encountering fraud or fraudulent behaviours or transactions. Therefore, fraud remains a persistent topic on the agenda of enterprises (Bircan, 2024).

According to the Turkish Language Association, fraud is defined as “a scheme, trick, or deception designed to mislead or deceive someone” (TDK, 2024). Another definition describes fraud as illegal activities that violate trust, such as embezzlement, misuse of resources, and abuse of authority (Çiftçi & Akbulut, 2023).

The fraud diamond theory, which was developed by Cressey in 1953, consists of three elements as pressure, opportunity, and rationalization. In 2004, Wolfe and Hermanson improved this model by adding a fourth element, capability, that is leading to the development of the "Fraud Diamond" theory (Kesuma & Fachruzzaman, 2024). According to the Fraud Diamond model, for fraud or fraudulent activities to occur, four key elements which are rowed as pressure, opportunity, rationalization, and capability must be present simultaneously (Kıymaz Kıvraklar & Ersoy Can, 2023). The Fraud Diamond is visualized in the Figure 1.

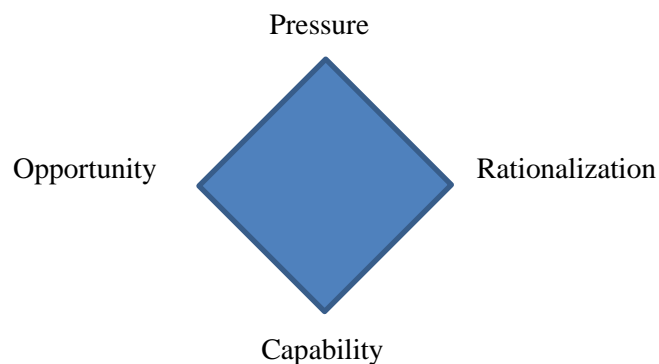


Figure 1. Fraud Diamond

Source: (Wolfe & Hermanson, 2004)

The pressure element emerges from financial and non-financial reasons that drive individuals to commit fraudulent activities. These pressures are classified into financial and job-related ones, as well as pressures resulting from harmful habits (Sujeewa et al., 2020). Examples of pressure factors include wage dissatisfaction, the desire for a luxurious lifestyle, job dissatisfaction, personal debts, and the need to earn money (Çelikdemir, 2020).

The opportunity element refers to the absence of control systems in a business which causes the deficiency to integrate the principle of segregation of duties in process management, and management's ability to dominate controls. These factors create an environment which leads to fraud (Bayraklı, Erkan, & Elitaş, 2012). A lack of restrictions for accessing assets, non-transparent policies, and the inefficiencies to enforce apparent rules play a part in the opportunity factor (Huang et al., 2017). Employees who perceive that there is no effective internal control system in place may easily misappropriate company assets (Bozkurt, 2000).

The rationalization element consists of efforts to justify fraudulent activities (Bozkurt, 2000). In other words, business managers are often motivated to present financial results positively, because favorable financial outputs

enhance bonuses and salaries. Employees, on the other hand, may subdue to fraud relative to financial challenges or their personal needs. These pressures typically stem from monetary and personal factors (Bulca & Yeşil, 2014).

The competence item is defined as the skills inherent in a human or gained over time (Kazan, 2021). Competence shows an individual's capability to leverage his or her position. However, in many events, individuals could arbitrarily violate organizational principles and rules (Fuad et al., 2020).

Among varied types of fraud, employee fraud is the most common one that is observed. So, controlling and punishing this behaviour is essential. However, because of its covert nature, identification and prevention of such frauds can be both costly and time-consuming (Kıymaz Kıvraklar & Ersoy Can, 2023).

Employee fraud involves the misuse of organizational assets and resources to acquire unfair financial benefits. In these cases, the employer is the loser of the fraudulent actions that are carried out by employees (Hacıhasanoğlu & Karaca, 2015). Employee fraud is commonly utilized deliberately and intentionally (Mengi, 2013). It is one of the most widespread forms of fraud, often taking the form of:

- Cash theft
- Check and promissory note theft
- Bribery
- Inventory manipulation
- Inflated price quotations
- Payments for non-existent work
- Duplicate payments
- Failure to record sales
- Underreporting sales
- Ghost check issuance
- Manipulating bank records
- Receiving kickbacks from suppliers
- Fraudulent invoicing
- Inflating overtime hours
- Theft of office supplies and fixed assets (ACFE, 2022).

To prevent these kinds of potential employee frauds, business management teams must implement effective control systems, assure wage equity, mitigate pressure/stress factors, and utilize efficient hiring processes (Manning, 2005). In this context, business outcomes, competitiveness, and economic benefits are both closely related to employee performance. Employee pleasure plays a crucial role for providing performance. In other words, employees' ability to demonstrate essential performance in their efforts depends on the level of satisfaction they receive from their job place (Nergiz & Yılmaz, 2016). Fundamentally, employees who are satisfied and whose opinions are taken in consideration are more likely to be motivated through a performance-based reward system (Özer, 2013). Inversely, wage imbalance, excessive workload, pressure, and duties overpacing employees' capabilities produce a business environment conducive to fraud acts (Abbasi & Janjua, 2016).

3. LITERATURE REVIEW

Fraud has recently become an important issue, causing significant revenue losses for organizations. Particularly in the accounting field, not only the scale but also the frequency of fraud cases has shown a substantial rise. This critical problem has been also taking attention from the academic studies. In both national and global literature, various studies emerge on fraud, employee fraud, wage satisfaction, excessive workload, and mobbing. Unfortunately, research that related to the factors of wage satisfaction, excessive workload, and mobbing with the fraud diamond elements of pressure, opportunity, rationalization, and competence are quite limited. As a result, academic studies which have been pointing out employee fraud and these factors from different perspectives are introduced with following orders.

Yüceyılmaz et al. (2024) examined the interaction between mobbing concept and job satisfaction among 410 municipal employees in Aydın region. The results demonstrated those low levels of mobbing perception and high-level job pleasure were observed in the management. Male employees were found to sense more threatened, contracted employees experienced more harassment, and postgraduate degree holders perceived higher levels of mobbing. Kaçmaz & Çiçek (2024) investigated the effect of mental workload on work-life quality and psychological resilience between 204 call center assistants in the Erzurum province. This study showed that

mental workload significantly and negatively affected work-life quality. Açikel & Esen (2023) examined the impacts of the Covid-19 pandemic on the perceptions of academic staff for workload and burnout. The study showed a rise in both workload perception and burnout during and after the Covid-19 pandemic. Özkaraca & Köse (2023) explored how the level of mobbing experiences influences job satisfaction among 63 health officers, 132 midwives, and 271 nurses at Muğla Education and Research Hospital. The findings presented with low levels of mobbing experience had resulted in high levels of job satisfaction. Eskibina (2023) investigated the relationship between mobbing perceptions and burnout levels among 252 auxiliary judicial staff in Balıkesir courthouse. Significant differences had emerged based on the factors of gender, age, position, unit affiliation, and seniority level in terms of mobbing and burnout perceptions. Yaman & Aytaç (2022) worked on the impacts of positive psychological capital and workload perception at organizational citizenship behavior and counterproductive work behaviors among administrative personnel in a state university of Turkey. The findings showed a positive and meaningful relationship between positive psychological capital and organizational citizenship behaviors, and a negative and meaningful interaction with counter productive work behaviors. Ön & Yanık (2023) explored the interactions between perceptions of excessive workload, turnover idea, and demographic characteristics among 103 employees at a retail chain in the Trabzon part of Turkey. They revealed a significant negative relationship between turnover intention and working years of service, while no significant relationship was determined with gender, age, marital status, education level, and income. Excessive workload was observed to positively and significantly affect turnover intention. Çiftçi (2022) examined the mediating role of job stress in the interaction between excessive workload and turnover intention among 223 employees who are working at chain markets in Ordu and Fatsa. The study revealed a partial mediating effect of job distress in the relation between excessive workload and turnover intention. Örucü et al. (2021) examined the moderating role of education level by searching for the relationship between wage and life satisfactions among 128 workers in the production sector in Balıkesir. The study concluded that the impact of wage satisfaction on life satisfaction was catalyzed by the educational level of the employees. Seçkin & Çoban (2017) explored the interaction between wage level and life quality among 197 blue-collar workers in Aksaray, Turkey. The study results showed a positive interaction between wage satisfaction and life satisfaction, with the job preservation intention of mediating this relationship. Ulucan Özkul & Özdemir (2013) studied the role of human resources managers for preventing employee fraud in corporate enterprises through qualitative research methods. The findings revealed that HR managers are responsible for the negative consequences of employee fraud in line with their authority within the business. Yanık & Yılmaz (2021) explored the perception of fraud among 509 accounting students at Recep Tayyip Erdoğan University. The study results illustrated that accounting students had a high level of fraud perceptions. Tahmaz et al. (2019) investigated the factors which are affecting employee fraud in the financial services sector, by focusing on group dynamics, manager behaviours, motivation, and group structure. The study results showed that group dynamics were playing a significant role in leading employees to commit fraud, with a 50.41% impact rate. Kıymaz Kıvraklar & Ersoy Can (2023) explored the relationship between fraud diamond elements and red flags which are associated with employee fraud. The research findings highlighted that red flags are related to the fraud diamond items. Aslanzade (2017) explored fraud profiles in enterprises from 2012 to 2016 by using ACFE reports and defined the differences between the characteristics and behaviors of employees who are committing fraud. Özdemir (2023) made a case study analysis on inventory theft in the context of asset misuse, as well as exploring opportunities for fraud and preventive measures. The findings showed weak internal audits, inconvenient control of warehouse bottlenecks, lack of following segregation of duties, failures in detailed background detections during hiring process, inadequate employee observation, and miscalculations of wastages in production. Purnamasari & Oktaroza (2015) studied on the misuse of sources in state-owned companies in Indonesia, through analyzing factors that are causing to asset misappropriation. The study results revealed that there are significant effects of pressure, opportunity, rationalization, and competence on abuse of organizational assets. Küçük (2021) explored frauds in accounting field in Gaziantep banks which led to legal issues, by focusing on personal intentions and motivations for committing fraud rather than organizational reasons. The study findings revealed that most of the frauds in banks stemmed from individual motivations. Kurt & Dedeoğlu (2025) investigated the effects of pressure, opportunity, rationalization, skill, and arrogance on the fraud tendency of independent auditors from the point of the fraud pentagon. Their study revealed that while pressure and opportunity had any effect on fraud tendency, rationalization, skill, and arrogance had a significant impact. Koomson et al. (2020) explored the pervasiveness of asset misuse in organizations and the factors which are leading employees to enact fraud. The study results revealed that employees were more likely to misappropriate assets which depends on the level of pressure and rationalization they confronted.

According to the literature, there is strong evidence that research studies have commonly focused on the perception of excessive workload and turnover intention, the relationship between excessive workload and burnout, mobbing perception and job satisfaction, the impact of wage satisfaction on life satisfaction, and the

relationship between wage satisfaction and turnover intention. In the context of fraud and employee fraud, the fraud diamond, detection and prevention of fraud, fraud perceptions among professionals, the responsibilities of independent auditors in fraud detection, asset misuse, and factors affecting employee fraud have been mostly examined. However, it has been observed that there seems to be any kind of study which addresses the influence of job satisfaction, excessive workload, and mobbing factors on the fraud diamond. The lack of such study in the literature proves that the necessity of this type of research. Conclusively, this study is expected to contribute to the literature with its both conceptual and applicative scope.

4. RESEARCH

This part of the study involves the goal of research, methodology, validity analyses, and findings.

4.1. Purpose of Research

The objective of this research is to define whether there is an impact of wage satisfaction, excessive workload, and mobbing elements on the fraud diamond.

4.2. Research Methodology and Data Collection

Fraud that emerges in businesses is not only due to the weaknesses in auditing systems but also arises from employees' expectations which are not met. Hence, to prevent fraud, which becomes a serious problem for businesses, it is mostly inevitable to diminish fraud to minimized levels when factors like developing employees' perception of belonging, meeting their wishes, and providing equality are present. To assess the effect of wage satisfaction, excessive workload, and mobbing factors on the fraud diamond, the study is conducted at an enterprise in the Marmara field with 270 employees who have been taking roles in production activities.

Within the subject of the research, blue-collar, white-collar, and managerial personnels in the production company were reached via the human resources department. The related survey design was made, and forms were sent to the employees' email addresses. All ethical permissions were provided for the survey that was used in the research, and employees were also asked to answer through Google Forms. The design of the survey form was based on past research studies in the literature. The survey is composed of two parts. In the first one, the demographic characteristics of the employees were underscored by 7 questions which are related to demographics. In the second one, a total of 46 questions were presented regarding wage satisfaction, excessive workload, mobbing, opportunity, pressure, rationalization, and competence. For each of the 7 variables, distinct questions were set, as 4 questions for "wage satisfaction," 11 for "excessive workload," 7 for "mobbing," 6 for "opportunity," 8 for "pressure," 4 for "rationalization," and 6 for "competence." A 5-point Likert scale was carried out for the statements, and a 3-point Likert scale was applied for the mobbing factor.

In order to assess the effect of wage satisfaction, excessive workload, and mobbing factors on the fraud diamond, surveys designed by "Güven et al. (2005)," "Leymann (1990)," "Yücekaya & İmamoğlu (2020)," "Çuhadar & Gencer (2016)," "Sahla & Ardianto (2023)," "Muhsin & Nurkhin (2018)," and "Utami & Purnamasari (2021)" were used.

4.3. Ethical Approval of Research

The research was utilized with ethical approval that is obtained from the Ethical Principles and Ethics Committee of Istanbul Medipol University on 11.09.2024, with the decision number E.70340.

5. FINDINGS

This study results showed the effects of wage satisfaction, excessive workload, and mobbing variables on the items of the fraud diamond which includes opportunity, pressure, rationalization, and competence. After conducting a validity (Cronbach's Alpha) analysis for the scales that have been used, the means of the remaining elements for each of the factors were calculated to define the variables. The relationships between the variables were tested by the usage of correlational analyses. The impacts of the independent variables (wage satisfaction, excessive workload, and mobbing) on the dependent variables (opportunity, pressure, rationalization, and competence) were analyzed by taking four different models into account, one for each dependent variable. Whether the categorical demographic parameters significantly diverged with the relation to the research variables (wage satisfaction, excessive workload, mobbing) and the dependent ones (opportunity, pressure, rationalization, and competence) were tested. After the analysis, the test findings were interpreted.

5.1. Validity Analyses of Data Collection Tools

The scales, that are used for wage satisfaction, excessive workload, and mobbing, consisted of 4, 11, and 7 questions, respectively. In addition, the scales related to opportunity, pressure, rationalization, and competence, which were defined as factors enabling employee fraud, made up with 6, 8, 4, and 6 questions, respectively. Later, the scales were calculated by using Cronbach's Alpha, and the variables were identified via the examination of whether phasing out an element would increase the Cronbach's Alpha value. If the removal of an item did not ascend the Cronbach's Alpha value as well as this value was above 0.7, the averages of the remaining ones were used to define the variables (Akgül & Çevik, 2003).

After analyzing the data provided from 161 participants, the scales for excessive workload, mobbing, rationalization, and competence were distilled by removing one item from each of the scales, and the averages of the remaining items were computed to identify the variables. The final validity values for the statements related to wage satisfaction, excessive workload, mobbing, opportunity, pressure, rationalization, and competence are shown in Table 1.

Table 1. Reliability Analyses of Factors Enabling Employee Fraud

Scale	Cronbach's Alpha	Statement Quantity
Wage Satisfaction	0,75	4
Excessive Workload (or Overloading)	0,93	11
Mobbing (or Workplace Bullying)	0,89	7
Opportunity	0,90	6
Pressure	0,86	8
Rationalization	0,71	4
Competence (or Skill Set)	0,84	6

5.2. Hypotheses and Research Model After Validity Analysis

In this study, the examination of the effects of wage satisfaction, excessive workload, and mobbing on opportunity, pressure, rationalization, and competence is made through a research model which is designed based on the variables derived after the validity analysis. The exploration was done on whether wage satisfaction, excessive workload, and mobbing significantly varied between opportunity, pressure, rationalization, and competence. The error rate was evaluated as 5% (95% confidence). The research hypotheses are presented as follows:

H₁: Wage satisfaction has a significant effect on the opportunity factor.

H₂: Excessive workload has a significant effect on the opportunity factor.

H₃: Mobbing has a significant effect on the opportunity factor.

H₄: Wage satisfaction has a significant effect on the pressure factor.

H₅: Excessive workload has a significant effect on the pressure factor.

H₆: Mobbing has a significant effect on the pressure factor.

H₇: Wage satisfaction has a significant effect on the rationalization factor.

H₈: Excessive workload (or Overloading) has a significant effect on the rationalization factor.

H₉: Mobbing has a significant effect on the rationalization factor.

H₁₀: Wage satisfaction has a significant effect on the competence factor.

H₁₁: Excessive workload has a significant effect on the competence factor.

H₁₂: Mobbing has a significant effect on the competence factor.

The research model has been framed in Figure 2 as shown below, in accordance with the research hypotheses.

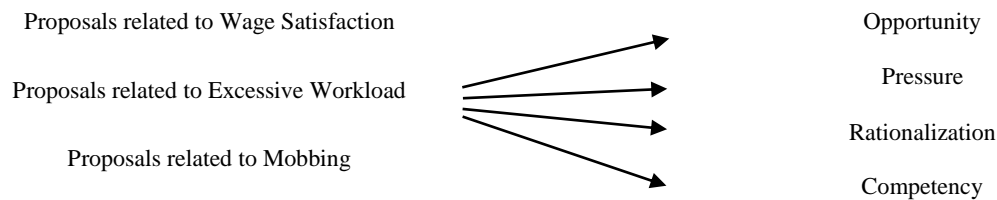


Figure 2. Research Model of Factors Affecting Elements Enabling Employee Fraud

5.3. Relationships Between Variables: Correlation Analysis

The correlation table which is shown below presents the relationships between the research variables, named as wage satisfaction, excessive workload, and mobbing, as well as the factors enabling employee fraud: opportunity, pressure, rationalization, and capability. Additionally, skewness and kurtosis values are obtained. If the skewness and kurtosis values are spanned by the range of -2 to +2, the variables can be evaluated as normally distributed (George & Mallery, 2010). Since the variables show a normal distribution, the Spearman correlation coefficient can be used.

Table 2. Correlational Interaction Between Variables

	Wage Satisfaction	Excessive Workload	Mobbing	Opportunity	Pressure (Imposition)	Rationalization	Competence
Wage Satisfaction	-						
Excessive Workload	-0,589	-					
Mobbing	-0,567	0,720	-				
Opportunity	-0,554	0,654	0,690	-			
Pressure (Imposition)	-0,653	0,677	0,621	0,516	-		
Rationalization	-0,385	0,417	0,297	0,282	0,344	-	
Competence	-0,521	0,573	0,509	0,649	0,453	0,445	-
Skewness	0,345	-0,035	0,234	-0,098	-0,526	-0,240	0,139
Kurtosis	-0,895	-0,473	-0,689	-0,136	0,302	-0,179	0,115

N= 161, *p<0,05, **p<0,01

As observed in table 2, there is a correlation between the variables of wage satisfaction, excessive workload, and mobbing with the opportunity, pressure, rationalization, and competence variables from moderate to strong. The level of the correlation coefficient expresses the strength and direction of the relationship between two variables. A correlation coefficient between 0 and 0.20 (or -0.20 to 0) indicates a very weak relationship, between 0.21 and 0.40 (or -0.40 to -0.21) indicates a weak relationship, between 0.41 and 0.60 (or -0.60 to -0.41) indicates a moderate relationship, and between 0.61 and 0.80 (or -0.80 to -0.61) indicates a strong relationship. Additionally, metrics between 0.81 and 1.00 (or -1.00 to -0.81) indicate a very powerful relationship between the variables (Cohen, 1988).

The relationship between wage satisfaction and the opportunity, pressure, rationalization, and competence variables is negative and moderate. Therefore, this offers that if wage satisfaction rises, the values of opportunity, pressure, rationalization, and competence decline. In other words, if wage satisfaction increases, the emergence of factors which enable employee fraud reduces. Oppositely, in case of excessive workload and mobbing factors, the relationship of them with opportunity, pressure, rationalization, and competence is positive and moderate. Therefore, since workload and mobbing rise, the factors enabling employee fraud, such as opportunity, pressure, rationalization, and competence, also escalate.

5.4. Hypothesis Tests: Regression Analyses

The analyses are made by the investigation of the impact of wage satisfaction, excessive workload, and mobbing variables on the factors which are enabling employee fraud, nominated as opportunity, pressure, rationalization, and competence. In addition to these, the findings of the multiple linear regression models implemented with detailed information in separate sections for each dependent variable.

5.5. Factors Affecting the Opportunity Factor Among the Elements Enabling Employee Fraud

The findings of the multiple linear regression model which is established to examine the effect of wage satisfaction, excessive workload, and mobbing variables on the opportunity factor enabling employee fraud, are visualized in Table 3.

Table 3. The Effect of Wage Satisfaction, Excessive Workload, and Mobbing on the Opportunity Factor

Opportunity		
	Beta	Sig.
Excessive Workload	0,279	0,002
Wage Satisfaction	-0,198	0,015
Mobbing	0,618	0,000
Adjusted R2	0,536	
N	161	
F	62,680	
Sig	,000	
S.E.	0,7168	

When table 3 is deeply analyzed, it has been observed that all three variables which are defined as wage satisfaction, excessive workload, and mobbing have a significant impact on the opportunity factor ($p < 0.05$). While wage satisfaction has a negative effect, the other two variables have a positive effect. From the point of the R^2 value, it can be observed that the three independent variables can be explained by 53.6% of the opportunity factor. As a result, this percentage ratio could be considered quite fine. Additionally, while examining the standardized beta coefficients, the variables with the highest impact on the opportunity factor are defined as mobbing, excessive workload, and wage satisfaction, by numbers. In this case, it can be perceived that as wage satisfaction increases, the prospect of employees engaging in fraud decreases. Furthermore, if workload and mobbing factors rise, the likelihood of an employee's propensity to commit fraud acts increases when the opportunity factor is influential.

5.6. Factors Influencing the Pressure Factor Among Elements Contributing to Employee Fraud

The results of the multiple linear regression model established to assess the effect of wage satisfaction, excessive workload, and mobbing variables on the pressure factor are presented in Table 4.

Table 4. The Effect of Wage Satisfaction, Excessive Workload, and Mobbing on the Pressure Factor

Pressure		
	Beta	Sig.
Excessive Workload	0,288	0,000
Wage Satisfaction	-0,324	0,000
Mobbing	0,210	0,026
Adjusted R2	0,562	
N	161	
F	69,56	
Sig	0,000	
S.E.	0,5494	

If table 4 is considered, it could be extracted that all the variables which are defined as wage satisfaction, excessive workload, and mobbing have a significant impact on the pressure factor ($p < 0.05$). Even if the other two variables have a positive effect, wage satisfaction has negative. Searching for the R^2 value, it can be perceived that these three independent variables explain 56.2% of the pressure factor, which is a higher and significant explanation rate. When the standardized beta coefficients are explored, it reveals that the variables with the highest effect on the pressure factor are identified as wage satisfaction, excessive workload, and mobbing, respectively. Within this context, as wage satisfaction rises, the probability of engaging in fraudulent behavior diminishes when the pressure factor is taken on effect. On the other side, as workload and mobbing increase, the likelihood of fraudulent behavior escalates when the pressure factor is effective. The results for the relevant hypotheses are shown in Table 14.

5.7. Factors Affecting the Rationalization Factor Among the Elements Enabling Employee Fraud

The results of the multiple linear regression model that was established to explore the effects of wage satisfaction, excessive workload, and mobbing on the rationalization factor, are visualized in Table 5.

Table 5. The Effect of Wage Satisfaction, Excessive Workload, and Mobbing on the Rationalization Factor

Rationalization		
	Beta	Sig.
Excessive Workload	0,256	0,001
Wage Satisfaction	-0,207	0,016
Mobbing	-0,094	0,486
Adjusted R2	0,193	
N	161	
F	20,21	
Sig	0,000	
S.E.	0,786	

*The values in the table are the results obtained after excluding the mobbing variable, which had no significant effect in the model.

When table 5 is reviewed, it can be observed that the wage satisfaction and excessive workload variables have a significant effect ($p < 0.05$) on the rationalization item, which can be considered as one of the factors that stimulate employee fraud. However, the mobbing factor does not have a significant effect ($p > 0.05$). While wage satisfaction has a negative impact, excessive workload has positive. From the point of R2 value, it can be perceived that the variables of wage satisfaction and excessive workload, which have a significant effect on the rationalization element, explain 20.21% of it. While this ratio is not much higher, it is still a crucial explanatory rate. When examining the standardized beta coefficients, it is also examined that excessive workload has a higher effect on the rationalization element in comparison with wage satisfaction. In this case, it can be considered that as wage satisfaction increases, the prospect of engaging in fraud decreases. As the workload rises, the effect of the mobbing factor on the rationalization element also rises, which leads to a higher likelihood of attempting to fraud. The findings for the related hypotheses are presented in Table 14.

5.8. Factors Affecting the Competence Element among the Factors Enabling Employee Fraud

The findings of the multiple linear regression model which is established to analyze the effect of wage satisfaction, excessive workload, and mobbing variables on the competence element, are presented in Table 6.

Table 6. The Effect of Wage Satisfaction, Excessive Workload, and Mobbing on the Competence Element

Competence		
	Beta	Sig.
Excessive Workload	0,380	0,000
Wage Satisfaction	-0,288	0,000
Mobbing	0,168	0,182
Adjusted R2	0,380	
N	161	
F	48,370	
Sig	,000	
S.E.	0,733	

*The table values are those extracted after excepting the mobbing variable, which does not have a significant effect in the model.

If table 6 is considered, it could be observed that the variables of wage satisfaction and excessive workload have a significant effect ($p < 0.05$) on the competency factor, while the mobbing factor does not have a significant effect on competency ($p > 0.05$). While wage satisfaction has a negative effect, excessive workload is positive. R² value shows that there is evidence that the wage satisfaction and excessive workload variables explain 38% of the competency variable. This is a relatively high and significant explanatory rate. Additionally, when examining the standardized beta coefficients, it is observed that excessive workload has a higher impact on competency than wage satisfaction. Thus, it can be said that if wage satisfaction rises, the likelihood of engaging in fraudulent behavior could decrease. Furthermore, as the workload increases, the impact of competency on employees also increases, leading to a higher likelihood of engaging in fraudulent behavior. The results related to the hypotheses are shown in Table 14.

5.9. Demographic Characteristics

Frequency and percentage values of the demographic variables such as gender, marital status, age, educational background, tenure within the organization, experience within the organization, and professional experience are shown in Table 7.

Table 7. Demographic Characteristics of the Participants

Gender	Frequency (n=161)	Percentage
Male	78	48,45%
Female	83	51,55%
Marital Status	Frequency (n=161)	Percentage
Single	77	47,83%
Married	84	52,17%
Age	Frequency (n=161)	Percentage
18-25	31	19,25%
26-35	48	29,81%
36-45	55	34,16%
46 and above	27	16,77%
Education Level	Frequency (n=161)	Percentage
High School	25	15,53%
Vocational	24	14,91%
Undergraduate	80	49,69%
Graduate	32	19,88%
Organizational Status	Frequency (n=161)	Percentage
White Collar	94	58,39%
Blue Collar	30	18,63%
Manager	37	22,98%
Organizational Experience	Frequency (n=161)	Percentage
1 Year or Less	35	21,74%
1-5 Years Range	50	31,06%
6-10 Years Range	34	21,12%
11 Years or above	42	26,09%
Professional Experience	Frequency (n=161)	Percentage
1-5 Years Range	53	32,92%
6-10 Years Range	23	14,29%
11-15 Years Range	24	14,91%
16-20 Years Range	28	17,39%
21 Years or above	33	20,50%

If table 7 is analyzed, it can be observed that the ratio of female to male participants is convergent and close to each other. In the age groups, approximately 34% of the participants are in the 36-45 age range. Regarding marital status, 52% of the participants are married. About 49% of the participants hold an undergraduate degree. In terms of their role within the organization, 58% work as white-collar employees. The most common tenure for participants in the organization and their professional experience is in the 1-5 years range. It is also noted that all demographic variable groups have enough observations, and the proportion of observations within each group is at least about 15%.

5.9.1. Relationship Between Gender, Marital Status, and Research Variables

The relationship between variables such as wage satisfaction, workload, and mobbing with opportunity, pressure, rationalization, and competence factors contributing to employee fraud were tested for significant differences based on gender and marital status groups. For normally distributed variables within the two-group gender and marital status variables, a t-test was used, while the Mann-Whitney U test was applied to variables that did not follow a normal distribution. The results of the analysis are presented in Table 8.

Table 8. Relationship Between Gender, Marital Status, and Research Variables

Gender	Observation Amount (n)		Average (Mean)		Std Deviation		t or Mann Whitney U	
	Male	Female	Male	Female	Male	Female	Test	p
Wage Satisfaction	78	83	3,135	2,786	0,882	0,895	2,489	0,014
Excessive Workload	78	83	2,745	2,896	0,984	0,999	-0,969	0,334
Mobbing	78	83	2,073	2,175	0,677	0,699	2941,000*	0,314
Opportunity	78	83	2,759	2,878	0,999	1,104	-0,718	0,474
Pressure	78	83	3,454	3,542	0,843	0,822	-0,675	0,501
Rationalization	78	83	3,449	3,663	0,881	0,862	2732,500*	0,084
Competence	78	83	2,979	3,019	0,864	0,984	-0,273	0,785
Marital Status	Single	Married	Single	Married	Single	Married	Test	p
Wage Satisfaction	77	84	2,958	2,952	0,866	0,940	0,038	0,970
Excessive Workload	77	84	2,983	2,676	0,997	0,969	3812,000*	0,050
Mobbing	77	84	2,203	2,054	0,705	0,668	3656,000*	0,150
Opportunity	77	84	2,952	2,698	1,039	1,057	1,537	0,126
Pressure	77	84	3,477	3,519	0,870	0,798	-0,319	0,750
Rationalization	77	84	3,615	3,508	0,902	0,853	3557,500*	0,269
Competence	77	84	2,982	3,017	1,029	0,824	3310,500*	0,796

The test results indicated that only the average wage satisfaction differs significantly among gender groups ($p < 0.05$), and nonsignificant differences were found for any other variable between gender or marital status groups ($p > 0.05$). Regarding wage satisfaction, it was observed that male participants have a significantly higher average wage satisfaction compared to female ones.

Table 9. Relationship Between Age and Research Variables

Group Variable		Statistical Values			Anova (F Test)	
Age		N	Ort.	Ss	F	Sig.
Wage Satisfaction	18-25	31	2,839	0,682	1,081	0,359
	26-35	48	3,068	0,761		
	36-45	55	2,805	0,946		
	46 and above	27	3,194	1,194		
Excessive Workload	18-25	31	2,997	0,903	1,581	0,196
	26-35	48	2,669	0,846		
	36-45	55	2,847	1,023		
	46 and above	27	2,848	1,248		
Mobbing	18-25	31	2,242	0,672	2,970	0,054
	26-35	48	2,017	0,633		
	36-45	55	2,212	0,700		
	46 and above	27	2,006	0,763		
Opportunity	18-25	31	3,048	0,782	1,258	0,291
	26-35	48	2,469	0,964		
	36-45	55	3,009	1,116		
	46 and above	27	2,796	1,216		
Pressure	18-25	31	3,391	0,797	0,718	0,543
	26-35	48	3,339	0,703		
	36-45	55	3,730	0,835		
	46 and above	27	3,440	0,997		
Rationalization	18-25	31	3,699	0,706	2,283	0,081
	26-35	48	3,375	0,830		
	36-45	55	3,618	0,894		
	46 and above	27	3,605	1,066		
Competence	18-25	31	2,955	0,700	2,084	0,105
	26-35	48	2,788	0,900		
	36-45	55	3,051	0,993		
	46 and above	27	3,326	0,993		

*The test results indicate that none of the research variables show a statistically significant difference across age groups ($p > 0.05$).

5.9.2. The Relationship Between Age and Research Variables

The interaction between wage satisfaction, excessive workload, mobbing, and the factors enabling employee fraud, namely opportunity, pressure, rationalization, and competence, with age groups were tested to define significant differences that exist. For variables with normally distributed data across more than two age groups, an ANOVA (F) test was used, while for variables without normal distribution, the Kruskal-Wallis's test was applied. The test results are visualized in Table 9.

5.9.3. Relationship Between Education and Research Variables

The significance of divergents in wage satisfaction, excessive workload, and mobbing, as well as the opportunity, pressure, rationalization, and competence variables that enable employee fraud, across different education groups were tested. For variables that were normally distributed across more than two education groups, ANOVA (F) test was used, while the Kruskal-Wallis's test was applied to variables that did not follow a normal distribution. The analysis results are presented in Table 10.

Table 10. Relationship Between Education and Research Variables

Group Variable		Statistical Values			Anova (F Test)	
Education		N	Ort.	Ss	F	Sig.
Wage Satisfaction	High School	28	3,036	0,954	4,365	0,006
	Vocational	21	2,524	0,774		
	Undergraduate	80	2,875	0,854		
	Graduate	32	3,367	0,918		
Excessive Overload	High School	28	2,621	0,888	2,823	0,051
	Vocational	21	3,352	0,895		
	Undergraduate	80	2,826	1,058		
	Graduate	32	2,644	0,871		
Mobbing	High School	28	1,947	0,669	2,303	0,079
	Vocational	21	2,413	0,640		
	Undergraduate	80	2,161	0,686		
	Graduate	32	2,005	0,697		
Opportunity	High School	28	2,601	0,922	1,644	0,182
	Vocational	21	3,095	1,186		
	Undergraduate	80	2,917	1,052		
	Graduate	32	2,588	1,038		
Pressure	High School	28	3,346	0,761	7,384	0,000
	Vocational	21	4,175	0,687		
	Undergraduate	80	3,509	0,827		
	Graduate	32	3,174	0,752		
Rationalization	High School	28	3,786	0,703	6,595	0,000
	Vocational	21	3,651	0,865		
	Undergraduate	80	3,687	0,836		
	Graduate	32	2,979	0,904		
Competence	High School	28	2,936	0,704	2,334	0,076
	Vocational	21	3,057	0,994		
	Undergraduate	80	3,148	0,972		
	Graduate	32	2,650	0,865		

If table 10 is examined, it can be observed that wage satisfaction, as well as the pressure and rationalization factors both of which facilitate employee fraud significantly differ across education groups ($p < 0.05$). However, there are no significant differences were found for the other variables ($p > 0.05$). Analyzing the post-hoc Tukey test results, it can be perceived that postgraduate degree holders have significantly higher wage satisfaction compared to other groups, especially with the associate degree holders. Regarding the pressure and rationalization factors, which contribute to employee fraud, postgraduate degree holders exhibit lower tendencies toward fraudulent behavior compared to other education groups.

Table 11. Relationship Between Internal Organizational Roles and Research Variables

Group Variables		Statistical Values			Anova (F Test)	
Organizational Role		N	Ort.	Ss	F	Sig.
Wage Satisfaction	Blue Collar	30	2,675	0,891	11,488	0,000
	White Collar	94	2,816	0,847		
	Manager	37	3,534	0,817		
Excessive Workload	Blue Collar	30	3,360	1,056	11,453	0,000
	White Collar	94	2,867	0,960		
	Manager	37	2,276	0,732		
Mobbing	Blue Collar	30	2,439	0,685	15,853	0,000
	White Collar	94	2,218	0,622		
	Manager	37	1,635	0,611		
Opportunity	Blue Collar	30	3,233	1,079	8,714	0,000
	White Collar	94	2,909	1,057		
	Manager	37	2,257	0,782		
Pressure	Blue Collar	30	3,868	0,776	13,698	0,000
	White Collar	94	3,602	0,785		
	Manager	37	2,948	0,729		
Rationalization	Blue Collar	30	4,023	0,787	11,369	0,000
	White Collar	94	3,603	0,790		
	Manager	37	3,072	0,931		
Competence	Blue Collar	30	3,360	1,144	5,540	0,005
	White Collar	94	3,030	0,892		
	Manager	37	2,632	0,668		

When table 11 is considered, it can be observed that all variables significantly differ between each other according to internal organizational role groups ($p < 0.05$). The results of the Tukey post-hoc test indicate that, from managers to employees, wage satisfaction is higher, while excessive workload and exposure to mobbing are lower. Relative to the elements enabling employee fraud, it was also observed that as one moves from managers to blue-collar workers, the likelihood of engaging in fraud increases when the factors of opportunity, pressure, rationalization, and competence emerge.

5.9.4. Relationship Between Tenure in the Organization and Research Variables

The examination is completed to reveal whether wage satisfaction, excessive workload, and mobbing as well as the fraud-enabling factors of opportunity, pressure, rationalization, and competence significantly differ regarding tenure groups in the organization. For variables with a normal distribution among tenure groups with more than two categories, ANOVA (F) test was applied, while the Kruskal-Wallis's test was used for variables without a normal distribution. The analysis results are visualized in Table 12.

Table 12. Relationship Between Tenure in the Organization and Research Variables

Group Variable		Statistical Values			Anova (F Test)	
Tenure in the Organization		N	Ort.	Ss	F	Sig.
Wage Satisfaction	1 year or less	35	2,914	0,707	3,103	0,051
	1-5 years range	50	3,020	0,759		
	6-10 years range	34	2,559	1,130		
	11 years or above	42	3,232	0,913		
Excessive Overload	1 year or less	35	2,691	0,821	2,505	0,061
	1-5 years range	50	2,760	0,909		
	6-10 years range	34	3,226	1,173		
	11 years or above	42	2,681	1,004		
Mobbing	1 year or less	35	2,086	0,626	1,040	0,377
	1-5 years range	50	2,104	0,627		
	6-10 years range	34	2,304	0,749		
	11 years or above	42	2,040	0,751		
Opportunity	1 year or less	35	2,733	0,839	2,217	0,086
	1-5 years range	50	2,760	1,039		
	6-10 years range	34	3,269	1,268		
	11 years or above	42	2,599	0,962		

Pressure	1 year or less	35	3,267	0,696	4,031	0,009
	1-5 years range	50	3,464	0,819		
	6-10 years range	34	3,906	0,806		
	11 years or above	42	3,412	0,878		
Rationalization	1 year or less	35	3,696	0,668	2,471	0,063
	1-5 years range	50	3,353	0,912		
	6-10 years range	34	3,852	0,975		
	11 years or above	42	3,453	0,843		
Competence	1 year or less	35	2,771	0,788	2,568	0,056
	1-5 years range	50	2,960	0,894		
	6-10 years range	34	3,359	1,206		
	11 years or above	42	2,948	0,737		

While examining Table 12, it is observed that the pressure factor, one of the elements enabling employee fraud, significantly differs across the groups based on tenure at the organization ($p < 0.05$). No significant difference is found in other variables ($p > 0.05$). The results of the post-hoc Tukey test show that the highest-pressure factor is observed among employees with 6-10 years of tenure at the organization.

5.9.5. The Relationship Between Professional Experience and Research Variables

The analyses are made to understand whether the variables of wage satisfaction, excessive workload, and mobbing, along with the elements enabling employee fraud opportunity, pressure, rationalization, and competence significantly differ across professional experience groups. For variables that follow a normal distribution, an ANOVA (F) test was used for groups with more than two categories, and the Kruskal-Wallis's test was applied for variables that do not follow the normal distribution. The analysis results are presented in Table 13.

Table 13. Relationship between Professional Experience and Research Variables

Group Variable		Statistical Values			Anova (F Test)	
Professional Experience		N	Ort.	Ss	F	Sig.
Wage Satisfaction	1-5 years range	53	2,948	0,680	1,986	0,099
	6-10 years range	23	3,054	0,815		
	11-15 years range	24	2,760	0,839		
	16-20 years range	28	2,688	1,066		
	21 years and above	33	3,265	1,097		
Excessive Overload	1-5 years range	53	2,730	0,898	1,396	0,238
	6-10 years range	23	2,804	0,881		
	11-15 years range	24	2,996	0,838		
	16-20 years range	28	3,129	1,178		
	21 years and above	33	2,600	1,107		
Mobbing	1-5 years range	53	2,057	0,623	1,460	0,217
	6-10 years range	23	2,203	0,696		
	11-15 years range	24	2,230	0,676		
	16-20 years range	28	2,315	0,725		
	21 years and above	33	1,945	0,738		
Opportunity	1-5 years range	53	2,666	0,925	2,321	0,059
	6-10 years range	23	2,761	0,959		
	11-15 years range	24	2,876	1,018		
	16-20 years range	28	3,333	1,249		
	21 years and above	33	2,631	1,069		
Pressure	1-5 years range	53	3,403	0,706	1,350	0,254
	6-10 years range	23	3,360	0,715		
	11-15 years range	24	3,793	0,770		
	16-20 years range	28	3,635	1,031		
	21 years and above	33	3,430	0,920		
Rationalization	1-5 years range	53	3,585	0,794	0,169	0,954
	6-10 years range	23	3,593	0,765		
	11-15 years range	24	3,431	0,813		
	16-20 years range	28	3,607	1,089		
	21 years and above	33	3,546	0,954		

Competence	1-5 years range	53	2,943	0,791	2,044	0,091
	6-10 years range	23	2,696	0,910		
	11-15 years range	24	2,842	0,867		
	16-20 years range	28	3,350	1,234		
	21 years and above	33	3,121	0,809		

There is no significant difference for any research variable based on professional experience groups ($p > 0.05$).

Table 14. Results of the Research Hypotheses

Hypotheses	Research Hypothesis
H ₁ : Wage Satisfaction has a significant effect on the Opportunity factor.	Validated
H ₂ : Excessive Workload has a significant effect on the Opportunity factor.	Validated
H ₃ : Mobbing has a significant effect on the Opportunity factor.	Validated
H ₄ : Wage Satisfaction has a significant effect on the Pressure factor.	Validated
H ₅ : Excessive Workload has a significant effect on the Pressure factor.	Validated
H ₆ : Mobbing has a significant effect on the Pressure factor.	Validated
H ₇ : Wage Satisfaction has a significant effect on the Rationalization n factor.	Validated
H ₈ : Excessive Workload has a significant effect on the Rationalization factor.	Validated
H ₉ : Mobbing has a significant effect on the Rationalization factor.	Invalidated
H ₁₀ : Wage Satisfaction has a significant effect on the Competency factor.	Validated
H ₁₁ : Excessive Workload has a significant effect on the Competency factor.	Validated
H ₁₂ : Mobbing has a significant effect on the Competency factor.	Invalidated

Wage satisfaction has a significant effect on the opportunity factor.

H₁: Multiple linear regression analysis revealed a statistically significant negative effect of wage satisfaction on the opportunity factor ($\beta = -0.198$, $p = 0.015$). This indicates that as employees' satisfaction with their salaries increases, the perception of opportunities to commit fraud decreases. The test model used an adjusted R^2 of 0.536, suggesting that wage satisfaction, excessive workload, and mobbing together explain 53.6% of the variance in opportunity. This implies that inadequate compensation may lead employees to perceive and potentially exploit gaps in the control systems.

Excessive workload has a significant effect on the opportunity factor

H₂: The regression analysis showed that excessive workload significantly and positively affects the opportunity element of the fraud diamond ($\beta = 0.279$, $p = 0.002$). As employees face greater workloads, they may identify weaknesses in internal processes, thereby increasing the likelihood of perceiving fraud opportunities. This relationship, tested within the same model as H₁ and H₃, confirms that workload stress is a critical enabling factor for fraudulent behavior.

Mobbing has a significant effect on the opportunity factor

H₃: According to the regression results, mobbing exhibited a strong positive and statistically significant effect on the opportunity dimension ($\beta = 0.618$, $p < 0.001$). Among the three predictors, mobbing had the largest standardized beta coefficient. This suggests that employees experiencing psychological harassment or social exclusion at work may become more inclined to identify and exploit fraud opportunities, potentially as a form of retaliation or disengagement.

Wage satisfaction has a significant effect on the pressure factor

H₄: The effect of wage satisfaction on the pressure component of the fraud diamond was negative and statistically significant ($\beta = -0.324$, $p < 0.001$), based on multiple linear regression. An adjusted R^2 of 0.562 indicates a high explanatory power of the model. This finding implies that higher wage satisfaction reduces the financial or psychological pressure that may otherwise motivate fraudulent actions.

Excessive workload has a significant effect on the pressure factor

H₅: Regression findings showed a significant positive relationship between excessive workload and pressure ($\beta = 0.288$, $p < 0.001$). High workloads may lead to stress, burnout, and performance anxiety, which collectively

increase perceived pressure. This supports the fraud diamond theory's claim that workplace stress is a primary precursor to fraud.

Mobbing has a significant effect on the pressure factor

H₆: Mobbing was found to significantly increase the perception of pressure among employees ($\beta = 0.210$, $p = 0.026$). Although its effect size was smaller than the other two predictors, it was still statistically significant. The results underscore that psychological victimization can create emotional and professional pressure that aligns with conditions conducive to fraud.

Wage satisfaction has a significant effect on the rationalization factor

H₇: The regression analysis identified a significant negative effect of wage satisfaction on rationalization ($\beta = -0.207$, $p = 0.016$). As employees feel more fairly compensated, they are less likely to morally justify committing fraud. Although the adjusted R^2 of the model (0.193) was modest, the significance of the finding supports the idea that ethical rationalization declines as compensation improves.

Excessive workload has a significant effect on the rationalization factor

H₈: A significant positive effect was observed between excessive workload and rationalization ($\beta = 0.256$, $p = 0.001$), indicating that employees under high stress may be more inclined to justify fraudulent acts as a coping mechanism. This aligns with existing psychological theories suggesting that overburdened employees are more likely to morally disengage.

Mobbing has a significant effect on the rationalization factor

H₉: Contrary to expectations, the effect of mobbing on rationalization was statistically insignificant ($\beta = -0.094$, $p = 0.486$). This suggests that, while mobbing impacts other components of fraud motivation, it does not significantly influence the cognitive process of justifying fraud. This may indicate that emotional distress alone is insufficient to morally rationalize unethical behavior.

Wage satisfaction has a significant effect on the competence factor

H₁₀: Regression results indicated that wage satisfaction negatively and significantly affects the competence factor ($\beta = -0.288$, $p < 0.001$). The adjusted R^2 of the model was 0.380. This result implies that as satisfaction with pay increases, employees are less likely to misuse their skills or authority for fraudulent purposes.

Excessive workload has a significant effect on the competence factor

H₁₁: Excessive workload demonstrated a strong positive effect on the competence factor ($\beta = 0.380$, $p < 0.001$), indicating that increased workload might drive employees to misuse their capabilities. Among the predictors in this model, excessive workload had the highest influence on competence, suggesting a critical pathway from stress to misuse of skill and access.

Mobbing has a significant effect on the competence factor

H₁₂: The analysis showed that mobbing did not have a statistically significant effect on competence ($\beta = 0.168$, $p = 0.182$). This means that while mobbing can increase perceptions of pressure and opportunity, it does not necessarily lead employees to misuse their skills or authority for fraudulent actions. The emotional toll of mobbing may limit, rather than amplify, active misuse of competence.

6.CONCLUSION

The business environment is holding greater importance for the employees. While employees have financial expectations, they also care that having their ideas and opinions are considered during their time at work. These behaviors contribute to increasing motivation and wage appreciation, thereby improvement of performance in a positive path. The role of management in the implementation for performance enhancing methodologies is crucial. Negative behaviors, which are exhibited by managers toward employees, can lead to a reduction and loss of motivation and trust. In this context, it is important for managements to define factors which are affecting wage inequality for taking necessary measures.

Success, productivity, and continuity are each of them related to the performance of employees. The key factors ensuring the continuation of this interaction are the existence of fair wages, justice, and a suitable work environment. So, the higher wage satisfaction means the greater the organization's earnings. Since the individuals' expectations and needs are met in their wage times, motivation increases, stress decreases, and the necessary

performance is achieved. As a result, these factors contribute to establishing an environment which supports wage satisfaction and, in turn, the sustainability of the organization because employees form the foundation of the organizations. In this context, fair wages are essential remarks to enhance socio-economic performance.

Mobbing in the labor place is seen as an important issue worldwide. In developed countries, the number of individuals who are incurred to mobbing has increased and has been causing serious harm. The risk of mobbing exists in every business. Mobbing not only influences employees but also causes significant harm to organizations. Most importantly, there is a risk of losing existing, talented, and experienced employees. In conclusion, if absenteeism and costs increase, the productivity rate decreases, and the organization's continuity is damaged and threatened. Moreover, mobbing within the workplace not only affects the victim but also the other employees, which could lead to reduce motivation and performance, as well as, most importantly, the loss of a sense of organizational commitment. Therefore, it is essential to determine the negative factors that affect the retention of high-quality employees and their intention to quit and evaluate the necessary conditions.

The objective of the study was to identify whether factors such as wage satisfaction, excessive workload, and mobbing have a significant effect on factors contributing to employee deceptiveness, including opportunity, pressure, rationalization, and competence.

The findings of the study showed that wage satisfaction has a negative effect on the opportunity factor, while excessive workload and mobbing have a positive effect. As wage satisfaction increases, the likelihood of an employee's tendency to dishonest behavior decreases. However, as workload and mobbing factors rise, the likelihood of dishonest behavior also increases when the opportunity factor arises. It was found that these three independent variables explained 53.6% of the opportunity variable. The variables with the highest impact on the opportunity variable were found to be mobbing, excessive workload, and wage satisfaction, respectively.

In terms of the pressure factor, wage satisfaction had a negative effect, while the other two factors had a positive effect. As wage satisfaction increases, the likelihood of dishonest behavior decreases. However, as workload and mobbing factors increase, dishonest behavior also increases when the pressure factor is present. Wage satisfaction, excessive workload, and mobbing are independent variables explained 56.2% of the pressure variable. The variables with the highest impact on the pressure factor were wage satisfaction, excessive workload, and mobbing.

Wage satisfaction and excessive workload had a significant effect on the rationalization factor, but mobbing did not have a significant effect. Wage satisfaction had a negative effect, while excessive workload had a positive effect. These two variables explained 20.21% of the rationalization variable. Excessive workload had a higher impact on the factor of rationalization than wage satisfaction. As wage satisfaction rises, deceptive behavior decreases, but as workload increases, the likelihood of employees resorting to a rationalization for deceptive behavior also increases.

Moreover, wage satisfaction and excessive workload had a significant effect on the competence factor, while mobbing did not have a significant effect. Wage satisfaction had a negative effect, while excessive workload was positive. Wage satisfaction and excessive workload are explained by 38% of the competence variable. Excessive workload had a greater impact on the competence factor than wage satisfaction. As wage satisfaction increases, dishonest behavior decreases, but as the workload increases, the likelihood of employees engaging in dishonest behavior through competence also increases.

While examining demographic variables, it was found that male participants had significantly higher wage satisfaction compared to female ones. Age and professional experience variables did not diverge significantly in relation to the research variables. Postgraduate employees had significantly higher wage satisfaction than other educational groups. In the internal job role variable, wage satisfaction was higher for managers in comparison with the blue-collar workers, and the cases of excessive workload and mobbing were lower for managers. As an opportunity, pressure, rationalization, and competence factors emerged from managers to blue-collar workers, the likelihood of dishonest behavior rose. In terms of length of service in the organization, the highest pressure was found among those with 6-10 years of experience.

With this study, it is observed that the recommendations in the model will be beneficial for businesses for the prevention of deceptive actions, which has become a serious phobia for businesses and causes a 5% annual revenue loss. It has emerged that businesses need to be more vigilant and fastidious in executing their activities. This study was conducted in a production company in the Marmara Region, and future studies could expand the sample size, include different sectors, or compare research samples from corporate and family businesses, which can further contribute to the literature.

AUTHORS' DECLARATION:

This paper complies with Research and Publication Ethics, has no conflict of interest to declare, and has received no financial support. For the scale used in the article, it is declared by the authors that permission was obtained from the original owner of the scale. Regarding the conduct of this research, an “*Ethics Permission Certificate*” dated 11/09/2024 and numbered E.70340 was obtained from the Ethics Committee of the University of İstanbul Medipol

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The entire research is written by the author.

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