case study

# Cases of Employee Theft in the Hospitality Industry

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## Introduction

Internal theft is much more extensive and destructive than most people are aware (Tersine & Russell, 1981). Employee theft represents one of the most frequently observed forms of deviant employee behaviors (Kidwell & Kochanowski, 2005). Employee theft refers to any unauthorized taking of money and/or property belonging to the employing organization (Hollinger & Clark, 1983). In fact, 60 percent of losses come from internal losses while 20 percent come from external losses (consumer deviant), and 20 percent come from errors at the cash register (Tryon & Kleiner, 1997). Businesses in the United States (U.S.) have dealt with the growing cost of internal theft for several years. It was recorded costing $40 billion to $400 billion a year in U.S. (Oliphant & Oliphant, 2001; Sauser, 2007).

Existing literature identifies motivations for employees to steal from their employers (Tersine & Russell, 1981). Employee theft often results from an interaction of personal and organizational factors (Greenberg & Barling, 1999). Personality characteristics, dissatisfaction, low employee morale, lack of work ethic, low pay, lack of organizational commitment, and flaws in the control system influence employees' intentions to steal (Bailey, 2006; Kulas et al., 2007; Niehoff & Paul, 2000). In addition, external factors such as economic downturn, labor market deterrence, and regional crime rate influence theft behavior (Rickman & Witt, 2007; Stevens, 2011). Among these motivations, opportunity is considered as one of the major motivations for theft behavior, with a near-zero probability of being caught (Barrett, 1971), and yet it is the most controllable precondition of internal theft (Tersine & Russell, 1981).

The hospitality industry is not an exception. The hospitality industry places employees and customers in tempting situations, inviting an abuse (Stevens, 2001). Opportunities for stealing are abundant due to extensive cash transactions which makes the industry more susceptible to dishonesty (Beck, 1992). With the hospitality industry's high turnover rate and use of part-time employees, concerns for ethics in the hospitality industry are readily apparent (Stevens, 2001). However, there is a lack of studies exploring employee theft in the hospitality industry. The purpose of this case study is to examine employee theft behavior in the hotel industry from the manager's perspective.

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## Literature Review

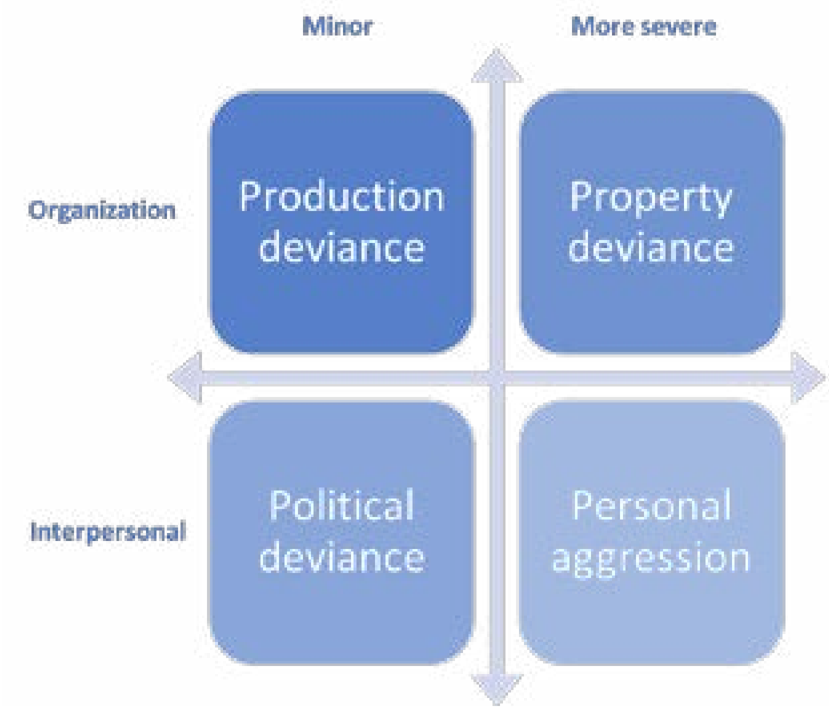
Employee deviant behavior refers to employees who intentionally and voluntarily harm or potentially cause harm to individuals within the organization or to the organization itself, violating organizational or social norms and threating the well-being of an organization (Browning, 2008; Sackett 2002). According to Bennett and Robinson (2000), workplace deviance consists of organizational deviance and interpersonal deviance, which ranges from relatively minor to more severe, as shown in Figure 1.

Organizational deviance is non-personal and is directed at harming the organization, whereas interpersonal deviance is interpersonal and harmful to individuals. Production deviance denotes employee deviant behavior that harms an organization at the minor level such as taking longer lunch breaks, calling in sick, being late, spending on personal issues while at work, letting co-workers carry the work load, and withholding effort (Bennett & Naumann, 2005; Klotz & Buckley, 2013). As organizations have become more complex and the boundaries between work and personal life continue to blur, employees have found numerous ways to engage in behaviors that harm their organizations (Klotz & Buckley, 2013). Property deviance is a more severe form of organizational deviance that involves employees engaging in acts of sabotage, stealing company property, accepting kickbacks and disclosing confidential company information (Robinson & Bennett 1997).

In addition, interpersonal acts of deviance consist of minor political deviance and severe personal aggression. Political deviance refers to "engagement in social interaction that puts individuals at a personal or political disadvantage" (Robinson & Bennett 1995, p. 566), with ambiguous intent to harm individuals or organization, in violation of workplace norms for mutual respect (Andersson & Pearson, 1999). Examples are gossiping, showing favoritism towards specific employees, and being rude. Minor political deviance could escalate into more severe forms of aggression which are hostile behaviors such as abusive supervision, sexual harassment, threats to physically harm co-workers, and publicly demeaning subordinates (Tepper, 2000). This extant case study focuses on organizational acts of deviance targeted at harming the organization, specifically employee theft, because employee theft represents one of the most frequently observed forms of deviant employee behaviors (Kidwell & Kochanowski, 2005). We operationalized employee theft as any unauthorized taking of money and/or property belonging to the employing organization (Hollinger & Clark, 1983).

***Figure 1***

**Workplace deviance**




## *Motivations for employee theft*

Employees have several different motivations for theft, and their motivations are either individual-related, organizational-related, or work-related factors that influence workplace deviant behavior (Alias et al., 2013), as shown in Figure 2.

Individual-related factors are considered as important predictors of a general range of workplace deviant behavior (Berry et al., 2007; Greenberg, 2002). Personality traits (e.g. agreeableness, conscientiousness and emotional stability) have direct relationships with workplace deviant behavior (Mount et al., 2006), which explains how individuals involved in employee theft are often involved in other deviant behaviors (Murphy, 1993). Personal needs are a strong reasoning behind employee theft. If the employee has a need or desire for specific items, higher income, etc., they may turn to theft from their organization. A decease in wages could affect the personal lives and economic standing of employees. In the case of economic downturn, employees may steal from their employers based on a need, not a desire. Changes in lifestyle such as divorce and bad health could lead to negative mentalities that cause the employee to act out in the workplace (Tryon & Kleiner, 1997).

The organizational-related factors include organizational ethical climate, organizational justice, perceived organizational support and trust in organization (Alias et al., 2013). Certain organizational factors make organizations more vulnerable to employee deviant behavior (Mount et al., 2006). If steal-friendly norms have been established and the organizational climate is perceived as permissive to such actions, employees may steal to fit in or get along with their coworkers (Kulas et al., 2007). Social exchange theory explains the motivation behind attitudes and behaviors exchanged between individuals (Blau, 2017). According to the social exchange theory, employee behavior reflects their relationships with the organization (Nasurdin et al., 2014). Social exchange relationships include interaction with coworkers, customers, supervisors, and organizations at workplace (Cropanzano & Mitchell, 2005). For example, employees who maintain good exchange relationships with their coworkers, supervisors, and organizations are less likely to engage in destructive behaviors (Brown & Trevino, 2006), whereas employees who perceive that they are receiving unfavorable treatments are more likely to retaliate against any dissatisfying conditions at a workplace and engage in deviant behaviors (Mount et al., 2006; Nasurdin et al., 2014).

The work-related factors consist of work stress and job autonomy (Alias et al., 2013). The work environment has a significant effect on the decision to become involved in theft and other counter-productive forms of behavior (Tryon & Kleiner, 1997). General strain theory is used to explain the relationship between an individual experiencing stress and his or her involvement with destructive behavior (Agnew, 2006). Employee feelings of work stress and job autonomy are associated with low levels of physical symptoms, emotional distress, stress, absenteeism, and turnover (Spector, 1986). Such stress and strain related to work circumstances are interconnected with emotional states of

*Figure 1*

**Motivations for employee deviant behavior**
(Alias et al., 2013)


employees (Hart & Cooper, 2001), in turn, result in higher employee intentions to act in deviant behavior (Spector, 2008).

Previous studies revealed that individual-, organizational- and work-related factors interplay, predicting workplace theft behavior. For example, personality traits have direct relationships with workplace deviant behavior through the mediating effect of job satisfaction (Mount et al., 2006). In addition, both organizational politics and organizational justice (distributive and procedural) affect deviant behavior via the mediating role of stress (Nasurdin et al., 2014), supporting the need for organizations to have clearly-defined policies and procedures in allocating work outcomes, treat employees in a fair manner, and encourage employee participation.

### *Employee theft in the hospitality industry*

Work environment for the hospitality employees is associated with low compensation, inadequate benefits, poor working conditions, poor worker morale and job attitudes, part-time employment, and inadequate recruitment (Milman, 2002; Hinkin & Tracey, 2000). The hospitality industry places employees and guests in tempting situations and invites abuses (Stevens, 2001). Tips and cash transactions from within the company and from customers could make the circumstances more convenient for theft (Tryon & Kleiner, 1997). If the opportunity presents itself like a lost item or an opened register drawer, the employee may not resist the chance. In addition, frontline employees constantly interact with customers, which may cause burnt-out and work stress. For example, Chapman and Light (2017) pointed out that hospitality employees are not direct participants in the carnival but may still be affected by the playful crowd that they work with. The authors argued that while customers behave playfully in the spirit of carnival, employees regularly experience misbehavior such as abusive language, attempted theft, and violence by customers. In response, employees would treat customers back with contempt and retaliation, use alcohol or drugs in the workplace, and participate in casual sexual encounters with both other staff and customers. Such work-related factors may contribute to hospitality employee deviant behaviors.

However, there are limited empirical studies done on employee stealing in the hospitality industry. We engaged in a thorough search through EBSCO Hospitality and Tourism Complete. The search was conducted keying the words "employee" and "theft or stealing." As of April 10, 2019, the search covered the years from 1971 to 2018 and identified a total of 18 peer reviewed publications written in English. Publications are revealed as follows: Cornell Hotel & Restaurant Administration Quarterly (n=6), FIU Hospitality Review (n=2), International Journal of Contemporary Hospitality Management (n=2), Tourism & Hospitality Research (n=2), International Gambling Studies (n=1), Journal of Business Ethics (n=1), Journal of Foodservice Business Research (n=1), Tourism Analysis (n=1), Tourist Studies (n=1), Work, Employment & Society (n=1).

A thorough review of the above articles revealed that they are limited to self-reporting questionnaires, scenario-based surveys, student samples, or/and outdated data. Also, employee theft has been considered as one of the ethics components or a consequence of job dissatisfaction. Among very few studies that have focused primarily on employee theft, Krippel and colleagues (2008) examined employee theft based on surveys collected from managers of restaurants, hotels, golf courses, and attractions. They found that over 50 percent reported one or more incidents of employee theft and the dollar value of the thefts more than doubled from 2000 to 2005. In their responses, perpetrators tended to be younger males who frequently targeted cash and inventory. The managers caught employee stealing through internal controls, special investigations, and whistleblowers. In the conclusion, they sought a need for training in more sophisticated control strategies to combat the high-dollar theft threat.

Goh and Kong (2018) investigated the motivations behind hotel employee theft among full-time interns in food and beverage, housekeeping and front office. During the interviews, the students mentioned that the key motivator is the adrenaline feeling when committing theft. Interestingly, students found it difficult to distinguish what behaviors constitute as employee theft. The social climate at the workplace is closely related to the communication between management and employees (Lundberg & Karlsson, 2011). Managers must carefully communicate the organization's ethical culture and explain why certain acts are acceptable and others are not (Stevens, 2001). To prevent employee stealing, G.W. (1996) emphasized the importance of restaurant culture where fairness with employees, caring and empathy, employee empowerment, career-enriching opportunities, equitable pay and benefits, accurate matches between person and job, ethics and honesty, and safe working conditions exist. Poor training is associated with workplace problems, and improving training is likely to reduce workplace problems such as theft (Poulston, 2008). Although hospitality employees are highly motivated about their work, their motivation diminishes overtime due to reduced learning possibilities (Gjelsvik, 2002). Thus, career-enriching opportunities are needed for a good learning climate.

In a reflexive ethnographic study of cleaners at a Finnish hotel, Lundberg and Karlsson (2011) explored the cleaners' working conditions. The cleaners are often forced to clean rooms very quickly and are reprimanded when they do not meet those requirements. One of the housekeepers reported how she felt scared to even take lunch breaks because she would not be able to finish cleaning all the assigned rooms on time if she did (Lundberg & Karlsson, 2011). Problems worsened because cleaners perform their work alone, and they rarely meet others and discuss conditions. Lack of communication between them led to resistance and organizational misbehavior such as fiddling with cleaning standards and thefts.

Theft is one of the prominent problems facing organizations, but little is known about actual theft cases regarding management's problem-solving skills in the face of dilemmas such as employee theft (Ross, 2004). Furthermore, employee theft often goes unnoticed, unreported or both (Nasurdin et al., 2014; Bennett & Robinson, 2003). The topic of employee theft is a complex and possibly an uncomfortable subject to talk about, however, having a better understanding about employee theft is necessary in the hospitality industry. Stevens (2001) presented ethical scenarios to human resource directors and hospitality students and examined their responses. Both groups rated that an act of theft was the most unethical, followed by sexual harassment and an attempt to obtain proprietary information from another company. In addition, Yeung (2004) acknowledged the importance of incorporating the industry's views in curriculum design to ensure its relevancy to industry needs. A sample of 308 hospitality employees rated the importance of 39 ethical issues in the hospitality industry and identified theft of company property by employees as one of the most important issues. Thus, the inclusion of ethical issues such as employee theft is recommended in hospitality education.

It should be noted that it is not our attempt to categorize certain individuals to be more prone thieves or stigmatize the industry work environment. Rather we want this case study to be used for hospitality operators to create a work environment and culture where theft is prevented and for hospitality students to be prepared for potential theft issues. The purpose of this case study is to examine employee theft behavior in the hotel industry. This case study attempts to answer the following questions and dilemmas:

- How does a hotel manager discover employee theft?
- What causes employees to commit the theft?
- How does a hotel manager react to the theft?
- What are various strategies to prevent employee theft?

## Cases

Interviews with general managers in the lodging industry was undertaken. Using an open-ended survey and follow-up phone interviews, the respondents were able to provide details about the reasons for their accusations and actions. Snowballing was used for sampling; initial contacts were asked to identify additional participants who were in turn asked to identify additional participants. Questions were adopted from other studies (e.g. Barrett, 1971; Krippel et al., 2008), and some salient questions were as follows: 1) How did you catch internal theft, 2) In your opinion, what caused such employees to steal from their employers, and 3) What have you or your hotel done to prevent an incident like this.

Seven hotel managers participated in the interviews. 40 percent of the managers were male, 45-54 years old and have worked in the hospitality industry for more than 16 years. The hotel managers were asked to share an employee theft experience and rate the theft based on the scales of acceptable-unacceptable, ethical-unethical, moral-immoral, right-wrong, and good-bad on a 7-point semantic differential scale (Dabholkar & Kellaris, 1992; Stevens, 2001). The hotel managers evaluated them to be unacceptable, unethical, immoral, wrong, and bad being means of 7 out of 7. Similar to Barrett (1971)'s study, actual cases are illustrated as follows:

*Case 1*. A general manager walked in and caught the night audit in the act stealing $1,000 from the safe. The night audit had worked at the property for 5 years. His job performance was well above average. The general manager thought that easy access caused the employee to attempt to steal. The general manager gave the night audit access to the safe since managers were often not on duty at night. The night audit was terminated after being caught. To prevent an incident like this, the general manager decided to put surveillance camera at the safe.

*Case 2.* A hotel consultant was called in to audit the F&B operation by the absent-ownership who resides in UK. The hotel has a restaurant with two ocean-front outdoor bars. The owner was concerned that despite the increase in occupancy at the hotel, bar sales had been steadily showing no increase and cash drops had been decreasing over the years. After his three-night stay, the consultant submitted a report showing no suspicious activities observed, and the restaurant ran smoothly. In his report, the consultant highlighted that two bars were manned with two bartenders accurately measuring pourers on each drink. Two registers on each bar rang correct and stayed busy during the visit. As soon as the report was submitted, the consultant received an international call from the owner, saying "Are you sure of the two registers on each bar? We only have one on each bar." It turned out that four bartenders purchased their own cash registers and rang tabs for most of the cash paying customers. They had stolen for over 2 years, totaling a loss of approximately 1.5 million dollars. The owner called the police and had the bartenders arrested.

*Case 3.* A general manager received a call from a guest complaining about his past stay and requesting for a refund. The manager checked on the system but could not find the record of his stay with the hotel. The guest provided with the room number, and it appeared that room was out of order due to carpet cleaning for the night. After investigation, the manager found out that his night audit and housekeeper who were in an intimate relationship teamed up and kept payments from cash paying guests who walk in at night and stay for one night. The night audit took cash and checked in guests and placed the room as an 'out of order'. In the morning, the housekeeper cleaned the room and changed the room status to vacant/clean. Their stealing had gone on for 5 years without being caught by the management, and an estimated loss was about $100,000. The manager thought probably the employees saw it not fair that they make only $8/hour when the hotel makes several hundred dollars for guest stays. The night audit had worked for the hotel for 10 years, whereas the housekeeper was 6 months employed, but both were good employees. The manager placed 'no dating in house' policy and a policy not to hire couples or family members/relatives at the same property. Both employees were terminated immediately.

*Case 4.* Internal theft surfaced itself when the corporate office received a call from a former employee. He asked why he still receives W-2 forms from the company and owes tax for wages which he never has earned from the company. It turned out that the general manger put the former employee in payroll for 2 years and pocketed the money herself. After she was questioned by the vice president over the phone, she quit and left her office in a hurry. There were no reactive actions taken because the corporate office is not able to monitor and control hourly employees at the property level. The corporate office relies on discretion and ethics of general managers.

*Case 5.* A package was delivered to the front desk and it was addressed to one of the guests in the hotel. The front desk supervisor called the guest and informed the arrival of the package. The guest responded that he is not expecting any package. The front desk supervisor called the general manager and explained the situation. She was instructed to place the package in the locked office and call the police. The police arrived and opened the package. There was a half million dollar in cash and another half million-dollar worth cocaine in. It turned out the front desk agent had drug and cash delivered to a guest's name. The front desk agent had hidden the package and handed over to her boyfriend. The front desk agent fled when she could not find the package that was placed in the locked office.

*Case 6.* One day, a liquor vendor questioned the F&B director why there was no order for vodka for the past three years. The vendor was curious why the bar located at the hotel would not sell vodka. The F&B director responded, "We serve vodka". The F&B director started observing the bar transactions and confirmed patrons drinking vodka. It turned out the bartender brought his own vodka and sold and kept cash himself. The bartender did not mess around with inventory and instead brought his own. The bartender had worked for the hotel for 30 years. The director reflected that the theft was possible because they did not check bags when his employees come to work. After the incident, the director randomly checks the bags of his employees.

*Case 7.* One day, a corporate accounting manager reported to the vice president that last three years credit refund to guests has been increased steadily at one hotel property. Credit refund is common that guests get their credits back due to either no show, refund due to inconvenience, double charge, or double reservation. Further investigation revealed that 90 percent of the credits were made to two credit card numbers. It turned out that the front desk manager who had worked for the hotel for over 10 years teamed up with her boyfriend. She made up stories and assigned credits to the boyfriend's credit cards for 2 years, a totaling of $80,000 loss to the hotel. She was terminated and criminal charged for the credit card fraud. A more thorough internal control and more proper procedures for refunding credits was necessary.

## Discussion

These cases explore employee theft in the hospitality industry from the manager's perspective. It also seeks answers to how and why employee theft occurs while exploring preventive strategies. The case study helps industry practitioners understand how employee deviant behavior occurs at hotels. In addition, it helps lodging managers and hospitality students understand what motivational factors contribute to employee theft behavior, so that they can take preventive actions. The implications of these results for hospitality industry, for hospitality and tourism education and for future research, are explored.

Based on seven interviews with the hotel managers, all of them said that they have had employees stealing from them at least once, more often than wanting to admit, in their career in the hospitality industry. Two of the managers have experienced employee theft more than 10 times. Employees who stolen from their employers tend to vary (e.g. 25 years old male, 50 years old male, etc.) within the housekeeping, front desk, and finance departments. The amount of monetary damages ranged from $500 to $1.5 million. The type of loss varied from cash to inventory but mainly cash from cash paying guests. Many incidents were caught by accident, as noted in previous study (Tersine & Russell, 1981). After employees caught stealing, they either ran away, quit, or were terminated immediately. Few punitive actions were followed though. Several work-related factors made employee theft more conceivable such as lack of supervision, relaxed internal control, and little liquor control. Still, one of the respondents mentioned that "I don't really know why people do stupid things. At times people are put in difficult situations and make poor decisions which at the end, all incidents surface and they get caught." After the incidents, the respondents have installed a surveillance camera, a more thorough review of night audit financials, and policies to prevent an event like this.

### *Investigation tactics*

When theft has occurred, an investigation can take place by gathering facts about the theft, finding evidence and confronting suspects. When it comes down to investigating the situation of employee theft, it is recommended to begin by using techniques that will not arouse suspicion and will not wrongly incriminate innocent people. Therefore, initially, it is best to involve as few people as possible, to avoid using words such as investigation (words such as "audit" and "inquiry" are more acceptable), and to start the investigation by using techniques that are not likely to be recognized (Tryon & Kleiner, 1997). For example, looking at surveillance cameras is a great example of investigating without causing an alarm. When looking through surveillance tapes, the only person involved is the security in charge of the tapes. This is a useful way to eliminate other options and keep suspicion low.

It is important to gather evidence before the management accuses one of their employees for stealing. Documentary evidence can be gathered from several sources such as document examination; public record searches; audits; computer searches; net worth calculations; financial statement calculations (Tryon & Kleiner, 1997). This could be helpful when money was stolen from the cash register. Personal observation involves evidence that is sensed (seen, heard, felt, etc.) by the investigators themselves, and investigative techniques involve invigilation, surveillance and covert operations (Tryon & Kleiner, 1997). Personal observation is vital to an investigation as well because it gives the professional investigators insight into the environment as well as allowing them to pick up on anything suspicious. Testimonial evidence gathered from individuals such as interviews may be necessary because interview allows the investigators to question suspects, or other workers to help find a solution (Tryon & Kleiner, 1997). Conducting interviews, looking at surveillance footage, and personal observations are all strong ways to investigate theft.

### *Preventive strategies*

When theft occurs in an organization, management must be willing to take proper actions to prevent future damage. Implementing stronger systems, such as management or security, will help hold employees accountable for their decisions and mistakes. Several preventive strategies are suggested such as employee reward systems, training, and hiring procedure. Rewarding employees for reporting theft can be a useful tool in the workplace. Although turning in a fellow employee can be uncomfortable or create unwanted drama, finding the perpetrator is a crucial factor to end the conduct. Having a hotline can be a great outlet to let employees feel like they are able to speak up about theft within the organization. Implementing a system designed to reward employees for reporting theft can increase profitability and motivate personnel to stay trustworthy (Tryon & Kleiner, 1997). Rewarding them for this behavior can help them feel more appreciated and valued by the company, as well as increasing the communication between managers and their workers. Providing the proper training for employees is crucial in developing their attitudes towards their job. When employees feel like they are well equipped for their position, they would have less desire to steal from the organization. Training and development affect job satisfaction and organizational commitment (Poulston, 2008). Employees who are more satisfied in their position and with the company overall are less likely to commit internal theft. Managers need to treat employees with respect and dignity to make sure that their employees feel welcomed and important to the organization, no matter how small their job may seem. Creating an organizational climate that increases employee morale is the first step in dealing with employee theft (Snyder & Blair, 1989). Many times, theft occurs as a form of retaliation; therefore, it is important to treat employees with respect and give them the tools they need to succeed.

Thoroughly prescreening prospective employees is a critical component of a theft-reduction program because it enables the businessperson to avoid hiring potential thieves within the workplace (Snyder & Blair, 1989). Behavioral interviewing is a great way to help understand how people handle various situations. Looking into the past of prospective employees is also important. In addition, integrity tests can be used as a hiring tool to help employers determine which of their prospective employees will be more likely to engage in unproductive, dangerous, or otherwise risky actions on the job (Sturman & Sherwyn, 2009). Even though integrity testing can be timely and expensive upfront, preventing the organization from experiencing the damage lost from delinquent employees pays off in the long run. Integrity tests can also be beneficial to creating a better environment and culture within the organization because hiring people who represent what the organization stands for is important in upholding the company's reputation.

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