December 2005

The Moderating Effect of Neutralization Technique on Organizational Justice and Cyberloafing

Vivien Lim
National University of Singapore

The Moderating Effect of Neutralization Technique on Organizational Justice and Cyberloafing

Vivien K. G. Lim
NUS Business School
National University of Singapore
bizlimv@nus.edu.sg

Abstract

While the advent of technology has revolutionized how businesses operate and how work is done, it has also opened up new avenues and opportunities for individuals to misbehave. This study focused on cyberloafing—the act of employees using their companies' Internet access for personal purposes during work hours. Using the theoretical framework offered by research on neutralization techniques, we developed a model which suggested that when individuals perceived their organizations to be distributively, procedurally and interactionally unjust, they were likely to invoke the metaphor of the ledger as a neutralization technique to legitimize their subsequent engagement in the act of cyberloafing. Data were collected with the use of an electronic questionnaire and focus group interviews from 188 working adults with access to the Internet at the workplace. Results of moderated regression analyses empirical support for all of our hypotheses. Implications of our findings for organizational Internet policies are discussed.

Keywords: cyberloafing, organizational justice, Internet

1. Introduction

The Internet has been hailed as a technological tool that led to the development of significant opportunities and the enhancement of employees' productivity. Not only has the Internet changed how and where businesses are conducted; it has also altered how and where work is done. While the Internet has brought about many benefits, such as reducing costs, shortening product cycle times, facilitating information access and marketing services and products more effectively (Anandarajan, Simmers & Igbaria, 2000), its negative effects have also been discussed. They include employees' concerns about privacy, loss productivity, and organizational libiliaty resulting from employees' inbound and outbound Internet activities (Armstrong, Philips & Saling, 2000; Lim, Teo & Loo, 2002).

While previous research has examined the social implications of information technology [5], anecdotal evidence suggests that the advent of the Internet at the workplace has increased the opportunity for its misuse and that the Internet is a double-edged sword which companies should deploy freely to employees with caution. Anandarajan (2002) argued that in addition to being an efficient business tool, the Internet provides employees access to the world's largest playground. While most Internet users feel that activities such as looking up the football scores on the net, or emailing to a friend, take only a couple of seconds, and should not pose a problem in the bigger scheme of things; often the few seconds add up to hours spelling a problem for the company. Recent studies revealed that 84% of employees sent nonwork-related email, while another 90% surfed the Internet for recreational purposes during work hours (Vault.com, 1999).

These statistics suggest that cyberloafing is indeed prevalent and is a pressing issue for organizations. Much of management's concern stems from the idea that cyberloafing depletes employees' energy and time, thus detracting them from work. A survey of 150 executives in the USA showed that the majority reported that their employees' productivity are impaired because they use workplace Internet access for non-work purposes (Vault.com, 1999). As well, another study reported that as much as 30 to 40 per cent of employee productivity can be lost due to employees surfing the Internet for personal purposes (Verton, 2000). Taken together therefore, these results provide evidence regarding the prevalence, or at the very least the potential of employees misusing the Internet access provided at the workplace.

While some attempt has been made to examine the dark side of the Internet, as evident by the special issue of the Communications of the ACM in 2002 which focused on Internet abuse, existing studies examining employees' misuse of the Internet, to date, remain largely unguided by theory and provide little insights as to why this phenomenon occurs. To the extent that employees' misuse of the Internet entails considerable costs to organizations, and affects employees' productivity, it is important to provide a more comprehensive understanding of what motivate employees to engage in this behavior, so that effective organizational intervention programs and policies may be developed and implemented to guide Internet usage at the workplace.

In the present study, we utilized the theoretical frameworks offered by organizational justice and neutralization to explain why employees may be motivated to misuse their companies' Internet access, specifically in the form of cyberloafing, and the mechanisms through which this behavior is facilitated. The contributions of our study are two-fold. First, extant studies in the emerging literature related to the Internet has largely examined the possible benefits that this global communications tool offers (e.g., Anandarajan *et al.*, 2000). Aside from studies which focus on such negative aspects of the Internet as Internet addiction (e.g., Armstrong *et al.*, 2000), few scholarly studies have examined the dark side of the Internet, with existing studies in this area being typically anecdotal and descriptive in nature. Thus, our study attempts to fill this void in the literature by examining the potential of the Internet being misused in the work setting.

Second, by approaching the issue from not only the theoretical perspectives offered by organizational justice, but in particular, neutralization, our study aims to further our understanding as to why misbehavior among employees continues to prevail in organizations, despite the presence of extensive organizational rules and procedures designed and implemented precisely to keep such misbehavior to a minimum. As noted by Robinson and Kraatz (1998), there is the possibility that employees are using underlying mechanisms (i.e., neutralization) to facilitate their engagement in questionable behaviors. However, to date, the concept of neutralization has largely been applied to understanding misbehavior among delinquents. To this end, therefore, the present study seeks to extend the existing workplace deviance literature by examining a new form of employee misbehavior, i.e., cyberloafing within the framework offered by neutralization. Specifically, we examined the role of neutralization technique, specifically, metaphor of the ledger, in moderating the relationship between (i) interactional justice, (2) distributive justice and (3) procedural justice and cyberloafing.

2. Definition of Cyberloafing

Consistent with previous research (e.g., Lim, 2002; Lim, Teo & Loo, 2002), we conceptualized and operationalized cyberloafing as any voluntary act of employees' using their companies' Internet access during office hours to surf non-job related Web sites for personal purposes and to check (including receiving and sending) personal email. Both these activities (i.e., surfing and checking email) constitute an unproductive use of time in that they detract employees from carrying out and completing their main job duties.

According to this definition therefore, cyberloafing can and will be considered a deviant workplace behavior in our study. Workplace deviance refers to voluntary acts undertaken by organizational members that violate significant organizational norms, such that the well-being of organizations and/or their members are usually adversely affected (Robinson & Bennett, 1995). While cyberloafing has not been empirically examined in the area of workplace deviance, our definition of cyberloafing categorizes it under the rubric of production deviance, which include organizational misbehaviors, which are counterproductive in nature.

Production deviance in the form of loafing is a perennial and costly phenomenon that has existed in organizations since time immemorial, as is evident from Snyder *et al.*'s (1990) study, where employees admitted to various forms of malingering on the job. In fact, as early as two decades ago, the ABA Banking Journal (1983) proposed a comprehensive list to describe the various types of loafers at work: these include the telephone chatters, restroom-minded, and long lunchers, among others.

With the availability of the Internet, however, production deviance has evolved to take on a new form. Employees can now not only engage in loafing on the job, they can literally enjoy the best of both worlds by maintaining the guise of being hard at work in the real world while in effect, travelling through cyberspace by surfing Web sites for personal interests and purposes. Cyberloafers need not be absent from the office for inexplicably long periods of time, as long lunchers do. Cyberloafers also need not worry as much about the visibility of their loafing compared to the restroom-minded or those who hang out by the watercooler to chat. Cyberloafers, however, can inadvertently end up chalking up a lot of time spent surfing the Internet, moving from one Web site to another simply with a click of the mouse. These factors taken together suggest that cyberloafers may pose a greater "threat" to organizations relative to other types of loafers, in terms of productivity losses and costs incurred.

The advent of technology has thus revolutionized loafing. Specifically, cyberloafing is the IT way of idling on the job. Therefore, while access to the Internet may not result in an increase in production deviance with more people engaging in loafing per se, the temptation to do so is certainly higher since the Internet makes it so much more easier and convenient to loaf in this manner.

3. Theoretical Background

The relationship between the justice variables and cyberloafing can be understood from theoretical perspectives provided by the literature on organizational justice. Organizational justice refers to how fair an organization is in its conduct towards its employees. Existing research largely suggests that organizational justice takes three different forms, which govern both the outcomes as well as the processes leading to these outcomes. The three different forms of organizational justice are: interactional justice, (2) distributive justice and (3) procedural justice. Extant research in the area of organizational behavior has established

theoretical arguments as well as empirical evidence that organizational injustice often leads to the occurrence of workplace deviance (e.g., Aquino et al., 1999; Greenberg & Barling, 1998; Skarlicki & Folger, 1997). In general, results of such studies suggest that the perceived lack of organizational justice consistently predicts employees' propensity to redress their felt grievances through either property or production deviance, or both. For example, Aquino et al. (1999) found that all three justice constructs were significant predictors of deviant behaviors directed against both the organization as well as other organizational members.

Organizational injustice has also been found to have significant effects on employee theft. Greenberg and Scott (1996) established a framework whereby employee theft was conceptualized as a response to distributive injustice. More specifically, Greenberg and Scott (1996) proposed that in social exchange relationships, such as that characterized by employment relationships, individuals are motivated to maintain an equilibrium between the outcomes they receive and the inputs which they provide. For example, individuals who were made to work late and were not reimbursed transportation costs incurred have been found to take money from their employers' cash register because they view it as an entitlement (Analoui & Kakabadse, 1991).

It can thus be seen that a considerable amount of evidence has been found in support of the relationship between perceived organizational injustice and employee misconduct. To the extent that perceived organizational injustice is associated with employee misconduct in the form of cyberloafing, we hypothesized that neutralization in the form of metaphor of the ledger would play a moderating role in these relationships.

Metaphor of the ledger as a neutralization technique was proposed by Klockars (1974), in his attempt to refine Sykes and Matza's neutralization framework. Inherent in metaphor of the ledger as a neutralization technique is the idea that individuals are entitled to indulge in deviant behaviors insofar as they have accrued good credits in the past that can be "cashed in" later to excuse the misbehaviors they engaged in. The individuals' guilt would, thus, be assuaged since good credits are cashed in for bad ones, leading to an equilibrium between good and evil acts (Hollinger, 1990; Minor, 1981).

Extending this line of reasoning, we argue that while justice theory suggests that perceptions of unfairness at the workplace predisposes individuals towards the possibility of retaliation through misbehaving in the form of cyberloafing, neutralization theory goes one step further and suggests that insofar as employees feel that the time and effort they put in for their organizations (i.e., accumulated good credits) have not been fairly evaluated, rewarded and appreciated, individuals will invoke metaphor of the ledger as a neutralization technique to mitigate any guilt they may experience. While these employees may be aware that what they plan to do is not right, they would neutralize their actions such that these actions become acceptable; that is, to themselves as well as to others, when they misbehave at the workplace, they are merely "cashing in" their accrued credits. Thus, we argue that neutralization through metaphor of the ledger moderates the relationships between perceived injustice and cyberloafing.

Hypothesis 1(a) Neutralization through metaphor of the ledger moderates the relationship between interactional justice and cyberloafing; The relationship becomes stronger when neutralization is high and weaker when neutralization is low.

Hypothesis 1(b) Neutralization through metaphor of the ledger moderates the relationship between procedural justice and cyberloafing; The relationship becomes stronger when neutralization is high and weaker when neutralization is low.

Hypothesis 1(c) Neutralization through metaphor of the ledger moderates the relationship between distributive justice and cyberloafing; The relationship becomes stronger when neutralization is high and weaker when neutralization is low.

4. Method

4.1 Procedures and Respondent Characteristics
Data were obtained through the use of an electronic questionnaire which was posted on the Internet. This method of data collection was deemed appropriate for our study because it provides us with access to an enormous pool of employed adults who are Internet-savvy. Respondents comprised working adults with access to the Internet while at work.

Prior to the design of the questionnaire, interviews were held with several working adults to ensure that the cyberloafing items were easily understood by them. Issues, concerns and suggestions raised by the interviewees were noted. Based on feedback, several minor modifications were made to the overall presentation of the survey.

The survey site was publicized in various newsgroups. To encourage participation in the survey, a token phonecard was offered as an incentive to the first 100 participants. A total of 188 surveys were received. Since these received surveys were fully completed by respondents, all 188 surveys were used in our data analyses.

Of these 188 respondents, about 47% were men. The average age of respondents was 30 years (SD = 7). About 85% of respondents had at least a diploma or a bachelor's degree. Respondents reported that on average, they use the Internet while at work for about 2.4 hours each day (SD = 2), and have been using the Internet for about 2.6 years (SD = 2).

5. Measures
Organizational justice. The three justice variables were measured using scales developed by Moorman (1991). Distributive justice was measured with five items ($\alpha = 0.95$) pertaining to individuals' perceptions of the extent to which they have been fairly rewarded by their organizations based on items such as: "The responsibilities you have"; "The stresses and strains of your job"; and "The work that you have done well".

Procedural justice was assessed with seven items ($\alpha = 0.95$) which pertained to respondents' perceptions regarding the fairness of organizational procedures. Examples of items include: "How fairly are the organizational procedures designed to (a) Provide opportunities to appeal against or challenge a company's decision; and (b) Hear the concerns of everyone affected by a company's decision. Items for both distributive and procedural justice were scored on a five-point scale ranging from (1) Very Unfair to (5) Very Fair.

The scale for interactional justice included six items pertaining to whether organizational procedures were enacted properly and fairly by supervisors ($\alpha = 0.93$). Items, which were scored on a five-point scale ranging from (1) Strongly Disagree to (5) Strongly Agree, include: "My supervisor (a) Provides me with timely feedback about decisions and their implications; and (b) Treats me with kindness and consideration".

The metaphor of the ledger. We assessed this variable using the scale developed by Hollinger (1990). This scale consisted of seven items ($\alpha = 0.88$) pertaining to respondents' perception that good credits may be accumulated and "cashed in" subsequently to neutralize their deviant behaviors. Respondents were asked to indicate, on a five-point scale ranging from (1) Strongly Disagree to (5) Strongly Agree, the extent to which they agreed or disagreed with statements such as "I should not feel guilty about using the Internet for non-job related reasons if I: (a) Have to put in extra work because I do not receive enough help and equipment; and (b) Were asked to do excessive amounts of work among others.

Cyberloafing. This variable was assessed with 11 items developed by Lim, Teo and Loo (2002) and Teo, Lim and Lai (1997). Respondents were asked to indicate how often they engaged in activities such as using the Internet to surf non-job related Web sites and sending personal emails (1 = Never to 5 = Constantly) during working hours.

6. Analyses and Results

Results of correlational analyses suggest that in general, the variables in our study were significantly correlated in the expected directions.

6.1 Moderating Role of Metaphor of the Ledger as a Neutralization Technique

Moderated regression analyses were used to examine the moderating effect of metaphor of the ledger as a neutralization technique on the relationship between the three justice variables and cyberloafing. Results of moderated regression analyses suggested that neutralization technique significantly moderated the relationships between cyberloafing and (i) distributive justice, (ii) procedural justice and (iii) interactional justice. The gains in the amount of variance explained were 0.01, 0.02 , and 0.02, respectively.

To determine whether the patterns characterizing the interactions conform to the directions as proposed in the research hypotheses, separate regressions of cyberloafing were performed on the three justice predictors for respondents who engaged in low levels of technique of neutralization and for those who engaged in high levels of techniques of neutralization. The low and high distinction was defined as scores on neutralization technique which fell one standard deviation above and below the mean of the scores on neutralization technique. This procedure was recommended by Cohen and Cohen (1983) for all interaction cases.

Figure 1 depicts graphically the interaction effect of neutralization technique on the relationship between distributive justice and cyberloafing. As shown in the figure, the directions of the relationship are in line with that proposed in hypothesis 1a in that the slope of the regression line of distributive justice and cyberloafing for high neutralization technique is steeper than the slope of the regression line for low neutralization technique. Figure 2 revealed that consistent with hypothesis 1b, the relationship between procedural justice and cyberloafing becomes stronger when neutralization technique is high and weaker when neutralization technique is low.

Figure 3 shows the interaction effect for hypothesis 1c. The graph suggested an ordinal interaction, supporting our hypothesis that the relationship between interactional justice and cyberloafing becomes stronger when neutralization technique is high and weaker when neutralization technique is low.

Insert Figure 1, Figure 2 and Figure 3 about here

While all hypotheses were supported, it is worthwhile to note that the interactions accounted for a small percentage of the variance in the outcome variables and were statistically significant due to the large sample size in the present study. Such small increments in R square as a result of the interactions are not unusual in moderated regression analyses. Several researchers have noted that the test of the interaction term is essentially a very conservative one as it accounts for the variance left over "after the stronger main effects have been partialled out" (Pierce, Gardner, Dunham & Cummings, 1993:283). Nevertheless, Chaplin (1991) had noted that even very small interaction effect sizes may be important in the context of a well articulated theory. Hence, although small, the interaction effects in the present study are theoretically interesting in that they help to shed light in the potential moderating role of neutralization technique in the relationship between perceived injustice and cyberloafing i.e., while perceived injustice may motivate individuals to retaliate by engaging in cyberloafing, individuals do make use of metaphor of the ledger as a neutralization technique to assuage their experienced guilt and to legitimize otherwise unacceptable behavior.

7. Discussion
Our study examined the misuse of the Internet at the workplace by employees (i.e., cyberloafing) from the combined perspectives offered by organizational justice and neutralization. Specifically, our findings suggest that when organizations are distributively, procedurally and interactionally unjust in their treatment of their employees (i.e., organizations have not given expected rewards or fair treatment in exchange for fair work), these employees are more likely to invoke the neutralization technique – the metaphor of the ledger – to legitimize their subsequent engagement in the act of cyberloafing. Since neutralization enables them to justify their otherwise deviant actions, employees thus exhibit a greater propensity to engage in cyberloafing.

Our results are noteworthy in that they suggest that exchange principles governing relationships are applicable to the understanding of new problems posed by new technology. That is, employees who are disgruntled because they perceive that there is an imbalance in the employment relationship as a result of unjust treatment would be inclined to reinstate an equitable relationship through cyberloafing. Our findings further highlight the interesting possibility that before they do so, they would actually neutralize their questionable actions via the metaphor of the ledger in an attempt to ameliorate any feelings of guilt which they may experience.

Individuals may make an effort to neutralize their guilt prior to cyberloafing due to several reasons. One plausible explanation is that while employees may be unhappy with their employers as a consequence of perceived injustice, they may still retain some form of commitment to the norm that it is generally not right to engage in any wrongdoing. Thus, by rationalizing that what they are contemplating to do (e.g., cyberloafing) is not unacceptable, and in fact, perfectly justifiable since they have already put in time and effort to perform their job duties (i.e., neutralization through the metaphor of the ledger), employees are able to cyberloaf without having to feel guilty and convince others that they are merely taking what they deserve. That is, they perceive themselves to be fully entitled to use the time, which should be spent working, surfing the Internet, since they had already put in time to do work which has not been fully appreciated and/or rewarded by their employers. Indeed, comments from respondents who were interviewed provided support to this line of reasoning:

"Personally, I think that although using the Internet at work for personal purpose is wrong in principle, I would still do it because it is actually a type of payment in kind from the company for the work I do."

In addition, we acknowledge that it is possible that employees may choose to retaliate against their employers for perceived injustice through other means. However, given the convenience and the difficulty with which cyberloafing can be detected, it seems highly plausible that employees would take advantage of this evolved form of production deviance as a way of discreetly imposing some form of penalty on their employers for not having reciprocated the employees' input(s) into the employment relationship. Comments from our respondents who were interviewed further highlighted the apparent ease with which cyberloafing in particular may be neutralized through the metaphor of the ledger, and thus easily engaged in:

"It is alright for me to use the Internet for personal reasons at work. After all, I do work overtime without receiving extra pay from my employer."

"I don't see anything wrong with using the company's Internet access for non-work purposes as long as I do not do it too often, and complete my work as required by my boss."

Thus, results of our study provide preliminary evidence suggesting that employees do cyberloaf when they feel that they have not been justly treated and after legitimizing the act of cyberloafing through invoking the metaphor of the ledger.

8. Implications
Our results provide encouraging evidence which suggests that neutralization theory may be useful in shedding light on why workplace deviance continues to be a pervasive problem in organizations. To date, however, only a few studies have attempted to utilize neutralization theory as a framework for understanding employees' misbehavior at the workplace (e.g., Hollinger, 1990). Previous studies have established that employees are motivated to redress perceived inequilibrium in the employment relationship through various forms of misbehaviors when they perceive themselves to have been unfairly treated. Drawing in part from neutralization theory, our study examined the possibility that prevailing norms regarding appropriate behaviors may actually hold these employees back from the deviant act of cyberloafing and that a plausible explanation as to why employee misbehavior is not that uncommon is that employees may invoke the metaphor of the ledger to justify their actions to themselves as well as to other organizational members.

Results suggest that this is indeed the case. That is, employees can easily convince themselves that by cyberloafing, their misbehavior is not unacceptable since they have accrued sufficient credits previously, through the time and effort which they put into completing their work. Cyberloafing is simply a means of "cashing in" these accumulated credits and is viewed as a fair entitlement. In this manner, employees will find it all too easy to cyberloaf while at work.

9. Managerial Implications
Findings of our study are instructive because they not only highlight that cyberloafing does indeed occur at the workplace, but also that neutralization is at work in the organizational setting. The latter is especially noteworthy as employees may not only be neutralizing cyberloafing but also other more potentially detrimental deviant acts at the workplace.

Managers need to be aware of this fact and take the necessary steps to neutralize these neutralization techniques in their attempts to keep cyberloafing, and other deviant behaviors to a minimum level within their own organizations.

Results of our study suggest that to the extent that employees put in time and effort to fulfil their job duties, they expect to be fairly treated by their employers. When employers fail to reciprocate by treating these employees in a just manner, it becomes all too easy for employees to invoke the metaphor of the ledger and neutralize their subsequent attempt to take time back from their employing organizations through such acts as cyberloafing. Thus, managers need to realize that despite the tremendous changes that have been wrought upon the workplace by technology, the quaint and simple norm of reciprocity is still very much in operation.

To make it more difficult for employees to justify the illegitimate and costly act of cyberloafing, employers need to ensure that employees are not tempted to utilize the metaphor of the ledger to justify cyberloafing. This can be done by treating employees fairly, and ensuring that the work environment is adequately conducive for productive work to take place in order to reciprocate employees' investment of time and effort in their work.

According to Robinson and Kraatz (1998), neutralization techniques are more easily invoked in organizational cultures in which there are few or weak norms governing what constitutes acceptable behaviors. Thus, another way in which organizations can neutralize the possibility of employees indulging in the use of neutralization techniques would be to establish clear and explicit guidelines with regard to behaviors which the organizations would deem tolerable or otherwise. In this case, to curb employees from invoking the metaphor of the ledger to rationalize cyberloafing, organizations should develop and implement a workplace policy governing the acceptable use of the Internet while at work. Some of the issues that need to be addressed include the Web sites that can be accessed in the work premises using Internet access provided by the company regardless of whether the sites are visited during work or non-work hours. For example, organizations may choose to block access to adult-oriented Web sites altogether. Organizations will also need to deal with the issue of whether it will be appropriate for employees to use the Internet for personal purposes during lunch hours and after office hours.

Another issue that the organizational policy on Internet regulation will need to address is that of monitoring. Should organizations decide to track their employees' movements in cyberspace and monitor the emails that are being sent and received via the company server, this must be explicitly stated in the policy. This is to avoid the situation in which employees become disgruntled because they view that their privacy has been invaded when the organization engages in such forms of monitoring, or simply view monitoring negatively as it reflects a lack of trust in them. Comments elicited from respondents who were interviewed lend support to this being an issue of concern:

"If there is a need to regulate, the company is better off not providing Internet access to its employees."

"I guess the company could track the sites visited by the employees… but I think it (tracking) shows that the company doesn't respect their employees' privacy!"

Furthermore, organizational Internet policies will need to outline clearly the disciplinary consequences that employees will have to face if they flout the guidelines stated explicitly in the policy. As with all other types of organizational policies, disciplinary actions must be meted out accordingly; otherwise, the purpose of having the policy in the first place would have been defeated. Finally, for such a policy to be effective, it must be communicated to all employees as soon as they join the company, and also every time the policy is updated. It is only then that employees will find it difficult to bend the rules through such neutralization techniques as the metaphor of the ledger.

10. Limitations

Our study relied mainly on data provided by employees who had Internet access in their workplace. It is possible that organizational representatives responsible for developing policies may view the issue differently.

Second, our data were collected mainly using an online survey methodology. This may result in bias if respondents were also self-selected as likely to cyberloaf. To mitigate such a problem, we compared the characteristics with those of the typical Internet users in Singapore and found that they were not systematically different from the average Internet users in terms of age, educational level, and experience with Internet usage. However, we acknowledge that the current method of data-collection is not totally fool-proof. Third, the study did not distinguish between cyberloafing activities targeted at the organization versus those targeted at co-workers. It is plausible that individuals invoke different neutralization techniques to exonerate themselves from engaging in different types of cyberloafing acts.

Despite the limitations inherent in our study, findings of our study are instructive in that they focus our attention on one of the possible unforeseen negative consequence of the technology-enabled workplace (i.e., cyberloafing). Additionally, results also highlight the intricacies surrounding employees' actual engagement in deviant behaviors at the workplace. Specifically, while some employers may view cyberloafing as something trivial which can be overlooked, our study highlights the fact that employees view cyberloafing as something which is very easily neutralized (i.e., rationalized), and thus, an activity in which they may freely indulge in with little or no qualms. Furthermore, employees' propensity to cyberloafing, while being motivated by perceived imbalances in the social exchanges that characterise the employment relationship, may in fact be further facilitated by the invocation of neutralization techniques. Thus, while existing research suggests that employers need to be fair in order to minimize the occurrence of workplace deviance, results of our study are noteworthy in that they highlight how neutralization techniques, like the metaphor of the ledger, make it all too easy for employees to misbehave in the organizational context.

References

Analoui, F., and Kakabadse, A. *Sabotage*, Mercury, London, 1991.

Anandarajan, M. "Internet abuse in the workplace," *Communications of the Association for Computing Machinery* (45), 2002, pp. 53-54.

Anandarajan, M., Simmers, C., and Igbaria, M. "An exploratory investigation of the antecedents and impact of Internet usage: An individual perspective," Behavior *& Information Technology* (19), 2000, pp. 69-85.

Aquino, K., Lewis, M. U., and Bradfield, M. "Justice constructs, negative affectivity, and employee deviance: A proposed model and empirical test," *Journal of Organizational Behavior* (20), 1999, pp. 1073-1091.

Armstrong, L., Phillips, J. G., and Saling, L. L. "Potential determinants of higher Internet usage," *International Journal of Human Computer Studies* (53), 2000, pp. 537-550.

Chaplin, W. F. "The next generation of moderator research in personality psychology," *Journal of Personality* (52), 1991, pp. 143-178.

Cohen, J., and Cohen, P. *Applied multiple regression for the behavioral sciences*, Lawrence Erlbaum, Hillsdale, NJ, 1983.

"Getting the goods on time thieves," *ABA Banking Journal*, March 1983, pp. 22.

Greenberg, J., and Scott, S. K. "Why do employees bite the hand that feed them? Employee theft as a social exchange process," in *Research in organizational behavior*, L. L. Cummings and B. M. Staw (eds.), Vol. 18, JAI Press, Greenwich, CT, 1996, pp. 111-156.

Greenberg, L., and Barling, J. "Predicting employee aggression against co-workers, subordinates and supervisors: The role of person behaviors and perceived workplace factors," *Journal of Organizational Behavior* (20), 1998, pp. 897-913.

Hollinger, R. C. "Neutralizing in the workplace: An empirical analysis of property theft and production deviance," *Deviant Behavior* (12), 1990, pp. 169-202.

Klockars C. B. *The professional fence*, Macmillan, New York, 1974.

Lim, V. K. G. "The IT way of loafing on the job: cyberloafing, neutralizing and organizational justice," *Journal of Organizational Behavior* (23), 2002, pp. 675-694.

Lim, V. K. G., Teo, T. S. H., and Loo, G. L. "How do I loaf here? Let me count the ways: Cyberloafing in an Asian context." *Communications of the Association for Computing Machinery* (45), 2002, pp. 66-70.

Moorman, R. H. "Relationship between organizational justice and organizational citizenship behaviors: Do perceptions influence employee citizenship?" *Journal of Applied Psychology* (76), 1991, pp. 845-855.

Minor, W. W. "Techniques of neutralization: A reconceptualization and empirical examination," *Journal of Research in Crime & Delinquency* (18), 1981, pp. 295-318.

Pierce, J. L., Gardner, D. G., Dunham, R. B., and Cummings, L .L. "Moderation by organization-based self-esteem of role condition-employee response relationships," *Academy Of Management Journal* (36), 1993, pp. 271-288.

Robinson, S. L., and Bennett, R. J. "A typology of deviant workplace behaviors: A multidimensional scaling," *Academy of Management Journal* (38), 1995, pp. 555-572.

Robinson, S. L., and Kraatz, M. S. "Constructing the reality of normative behavior: The use of neutralization strategies by organizational deviants," in *Dysfunctional Behavior in Organizations: Violent and Deviant Behavior,* Part A, R. Griffin, A. O'Leary-Kelly and J. Collins (eds.), JAI Press, Stamford, CT, 1998, pp. 203-220.

Skarlicki, D. P., and Folger, R. "Retaliation in the workplace: The roles of distributive, procedural and interactional justice," *Journal of Applied Psychology* (82), 1997, pp. 434-443.

Snyder, N. H., Blair, K. E., and Arndt, T. "Breaking the bad habits behind time theft," *Business* (40), 1990, pp. 31-33.

Sykes, G. M., and Matza, D. "Techniques of neutralization: A theory of delinquency," *American Sociological Review* (22), 1957, pp. 664-670.

Teo, T. S. H, Lim, V. K. G., and Lai, R. Y. C. "Users and uses of the Internet: The case of Singapore," *International Journal of Information Management* (17), 1997, pp. 325-336.

Vault.com. "Results of Vault.com survey of Internet use in the workplace," 1999. (available at http://209.10.50.150/store/SurveyResults/InternetUse/index.cfm, accessed on 12 January, 2000).

Verton, D. "Employers ok with e-surfing," *Computerworld* (34:51), 2000, pp. 1-16.

FIGURE 1
Relationship between distributive justice and cyberloafing for high neutralization and low neutralization
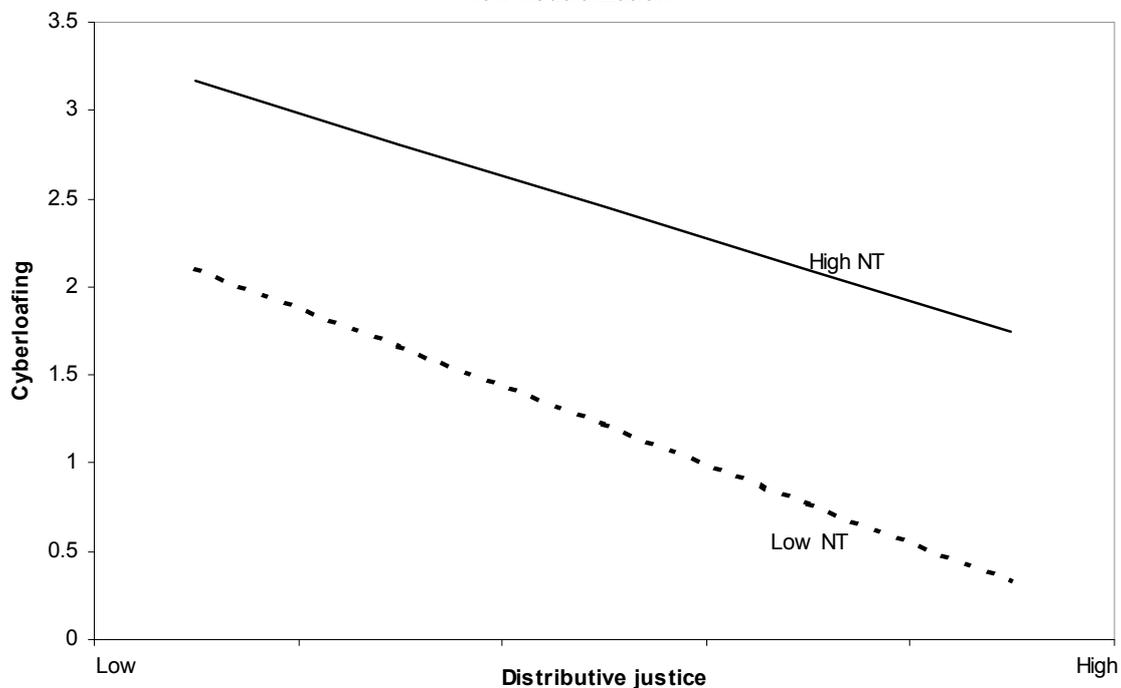

High NT: cyberloafing = 3.16 - 0.36 (distributive justice)
Low NT: cyberloafing = 2.10 - 0.44 (distributive justice)

FIGURE 2

Relationship between procedural justice and cyberloafing for high neutralization and low neutralization
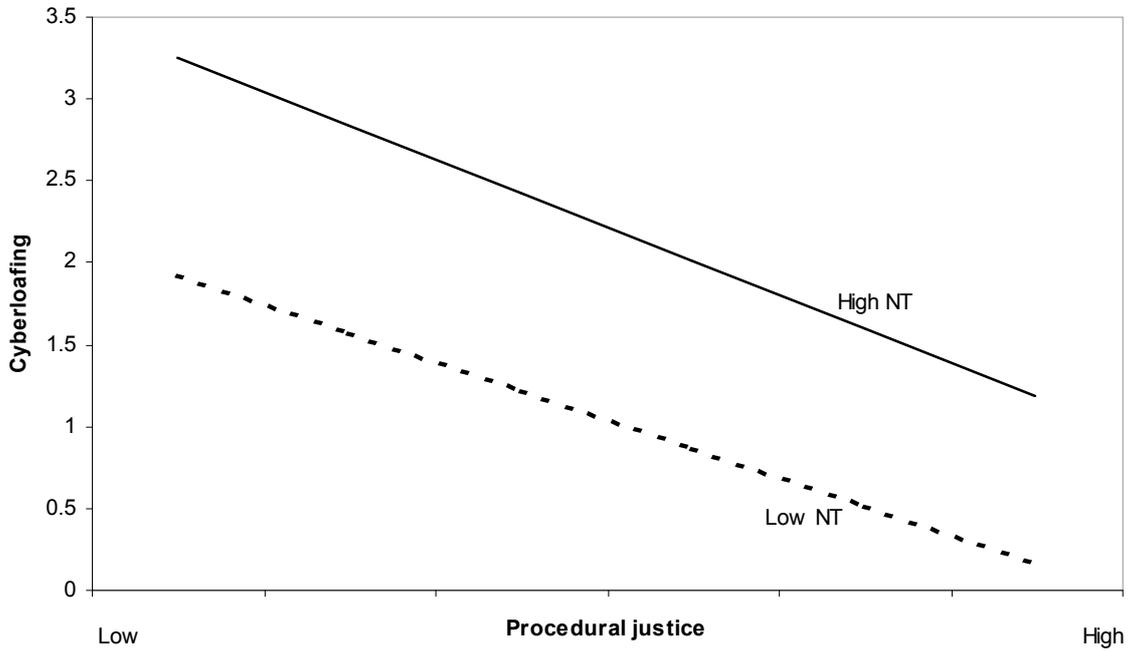
High NT: cyberloafing = 3.24 - 0.41 (procedural justice)
Low NT: cyberloafing = 1.92 - 0.35 (procedural justice)

FIGURE 3

Relationship between interactional justice and cyberloafing for high neutralization and low neutralization
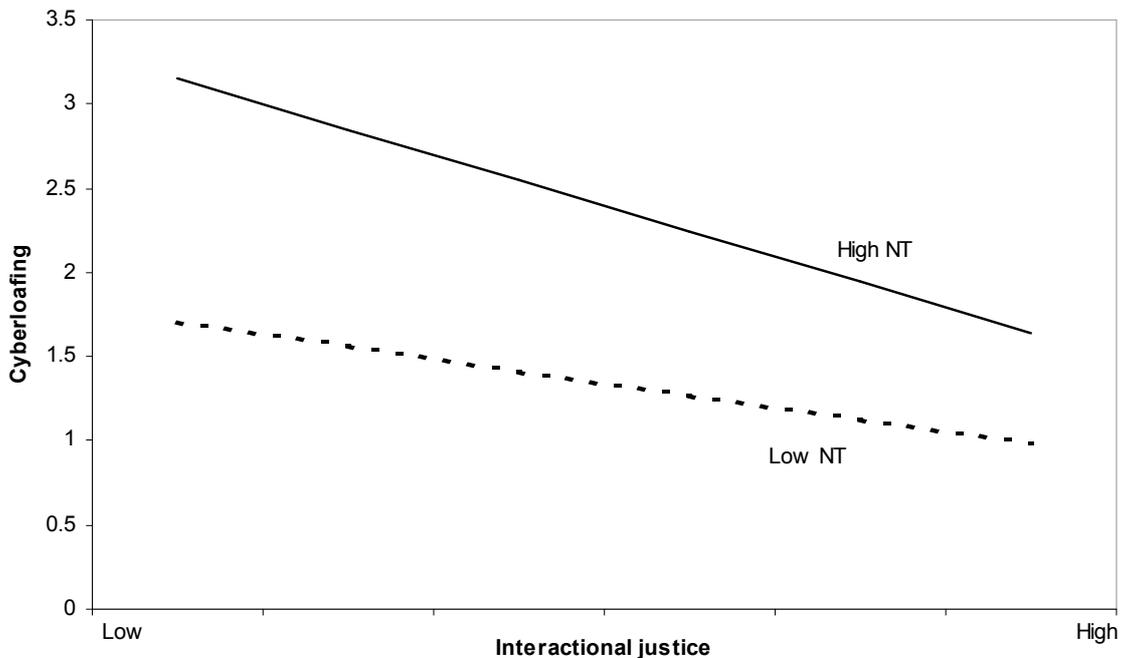
High NT: cyberloafing = 3.14 - 0.30 (interactional justice)
Low NT: cyberloafing = 1.70 - 0.14 (interactional justice)