

How Do Consumers in General Evaluate, Judge, and Act toward Shoplifting? The Moderating Effects of Personal Characteristics and Motives

American Business Review
Nov. 2022, Vol.25(2) 293 - 327
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ISSN: 2689-8810 (Online)
ISSN: 0743-2348 (Print)

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<https://doi.org/10.37625/abr.25.2.293-327>

ABSTRACT

Despite the seriousness of shoplifting, consumers' evaluations, judgements, and intentions toward shoplifting remain underexplored by scholars from business ethics, marketing, retailing, and consumer behavior. We propose a new shoplifting ethics model, which integrates Hunt and Vitell's theory of ethics with Nadeau, Rochlen, and Tyminski's typology of shoplifting, by incorporating the moderators of consumers' personal characteristics (i.e., age, gender, marital status, income) and shoplifting motives (i.e., social, experiential, economic, emotional) onto the relationships among deontological evaluation, teleological evaluation, ethical judgment, and intention. Based on a two-by-two randomized experimental design, two shoplifting cases (i.e., swapping price tags, stealing products) are investigated in four scenarios (i.e., deontologically unethical condition with positive consequences, deontologically unethical condition with negative consequences, deontologically ethical condition with positive consequences, deontologically ethical condition with negative consequences). We discover that age, marriage, and income enhance the relationship between consumers' deontological evaluations of shoplifting and ethical judgments of shoplifting; that employment strengthens the relationship between the ethical judgments of shoplifting and shoplifting intentions; and that marriage enhances the relationship between consumers' teleological evaluations of shoplifting and shoplifting intentions. Nevertheless, the economic factor weakens the relationship between consumers' deontological evaluations of shoplifting and ethical judgments of shoplifting. We find that ethical judgments of shoplifting mediates the relationship between consumers' deontological/teleological evaluations of shoplifting and shoplifting intentions. The results imply that younger, single, unemployed, and low-income consumers engage in more shoplifting activities compared to their older, married, employed, and high-income counterparts. Moreover, even though acknowledging the inherent wrongness of shoplifting and its negative consequences, consumers can still be impelled by economic reasons to participate in shoplifting. We contribute to the ongoing debate on whether economic reasons change consumers' ethical judgments of shoplifting and whether economic disadvantage motivates consumers to shoplift. Contrary to conventional wisdom, negative consequences and punishment do not fully deter consumers from shoplifting. Under the contingencies of personal characteristics and shoplifting motives, shoplifting intention is influenced directly by ethical judgment and indirectly by deontological and teleological evaluations. Theoretical and practical insights are discussed to help policy makers and store managers prevent shoplifting behavior.

KEYWORDS

Consumer Behavior, Deontological Ethics, Teleological Ethics or Consequentialism, Ethical Judgements, Experimental Design

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INTRODUCTION

Shoplifting is one of ethical behavior's most troubling and least understood aspects (Cox, Cox, and Moschis, 1990, page 149). Besides “the act of stealing merchandise offered for sale in a retail store” (Perlman and Ozinci, 2014, page 685), shoplifting also includes swapping price tags of different items, returning shoplifted items and fraudulently collecting a refund, and eating food inside the store without paying for it. Individual shoplifting incidents may seem negligible, but in aggregate, the numbers are substantial, and the costs are high. Businesses lose significant revenues yearly due to shoplifting worldwide (Potdar, Guthrie, and Gnoth, 2018). In Japan, retailers reported a loss of 450 billion Yen per year due to shoplifting (Yamato, 2017). The loss from drug stores, grocery stores, and book shops mounts up to more than 10 billion Yen a year in Japan (Yamato, 2017). Lee et al., (2018) found that shoplifting is the largest contributor to inventory depletion in the retail sector in the United States. On average, the cost of shoplifting counts a 6.6% loss of sales (Perlman and Ozinci, 2014). In the United States, that cost is close to \$50 billion (Korgaonkar et al., 2020), with \$800 per shoplifting incident (Reilly, 2017). One out of eleven consumers in the United States is a shoplifter (Korgaonkar et al., 2020) and thirty percent of shoppers engage in some form of shoplifting (Bai, Wu, and Cheung, 2019). Moreover, National Association for Shoplifting Prevention (NASP) (2019) revealed that around \$13 billion had been spent on law enforcement each year, such as the police and the court system, to fight against shoplifting (Korgaonkar et al., 2020).

Despite the seriousness of shoplifting, it has received scant attention in the literature (Krasnovsky and Lane, 1998; Blum et al., 2018). Although a number of published studies address the topics of consumer misbehavior, dysfunctional consumer behavior, and deviant consumer behavior (Aloysius, Arora, and Venkatesh, 2019; Bai, Wu, and Cheung, 2019; Dootson, Lings, Beatson, and Johnston, 2017; Fukukawa, Zaharie, and Romonți-Maniu, 2019; Yaprak and Price, 2019; Yang, Algesheimer, and Dholakia, 2017), only few research articles in marketing have focused on understanding consumer's intention to shoplift (e.g., Babin and Babin, 1996; Vermeir, De Bock, and Van Kenhove, 2017).

Some researchers believe that shoplifting is a crime more suitable for criminologists to investigate than for consumer researchers (e.g., Caputo and King, 2015; Farmer and Dawson, 2017; Nadeau, Rochlen, and Tyminski, 2019). Nevertheless, the fact is that shoplifting is a consumer's misbehavior (Bai, Wu, and Cheung, 2019; Korgaonkar et al., 2020; Vermeir, De Bock, and Van Kenhove, 2017) and should be discussed in consumer ethics literature. Although extant literature offers some insights concerning the consumer's shoplifting behavior, academic understanding of how consumers formulate their ethical decisions and what factors are involved in their intentions to engage in such illegal actions remain underexplored. Therefore, unethical consumer behavior in general, and shoplifting in particular, generates important research questions. This study attempts to answer the following research questions:

- a) How do consumers in general evaluate shoplifting?
- b) How do consumers' teleological evaluations of shoplifting affect their intentions toward shoplifting?
- c) How do consumers' ethical judgements of shoplifting affect their intentions toward shoplifting?
- d) How do personal characteristics and shoplifting motives interact with the antecedents of ethical judgments and intentions toward shoplifting?
- e) What are the significant contingencies to the complex relationships among deontological evaluation, teleological evaluation, ethical judgment, and intention proposed in the Hunt-Vitell theory of ethics (page 80, Hunt and Vasquez-Parraga, 1993; page 2, Hunt and Vitell, 2006)?

Concerning the extant literature, our contributions are fourfold. First, this study investigates how consumers evaluate an ethical problem related to shoplifting. Second, it examines consumers' complex thought processes and ethical behavior when they face the temptation of shoplifting. Currently, limited research exists on analyzing consumers' ethical decision-making processes and intentions to act in retail settings. From empirical investigation, this research intends to address this gap. Third, from an extensive literature search, investigative endeavor, and factor analysis, we examine different shoplifting motives and categorize them into social, experiential, economic, and emotional motivations for shoplifting. We also test the robustness of these motivating factors for shoplifting. Fourth and most importantly, this study investigates the moderating effects of personal characteristics (e.g., age, occupation, gender, marital status, income) and the four major shoplifting motives (e.g., social, experiential, economic, emotional) on the relationships among deontological evaluation, teleological evaluation, ethical judgment, and intention (Figure 1, Section 2.2). Our contributions are elaborated in Sections "2.2. Proposing a new shoplifting ethics model," "6. Theoretical Implications," and "7. Practical Implications."

This paper is organized as follows. First, the extant literature related to shoplifting is reviewed. During this review, we uncover the shortcomings of previous studies and state our contributions. A new shoplifting ethics model is proposed by integrating Hunt-Vitell's (2006) theory of ethics with Nadeau, Rochlen, and Tyminski's (2019) typology of shoplifting. Next, the theory of ethics and the typology of shoplifting are applied to study the relationships among deontological evaluation, teleological evaluation, judgment of shoplifting, and shoplifting intention, which are contingent on individuals' characteristics as well as social, experiential, economic, and emotional motivators. Research hypotheses are formulated accordingly. Then, we design the experiment for this study, collect our research sample, and present and discuss the empirical results. Finally, we offer insightful theoretical and practical recommendations to help practitioners, policy makers, and law enforcement agencies better deter and prevent shoplifting behavior.

BACKGROUND OF THE LITERATURE AND HYPOTHESES

PRIOR RESEARCH ON CONSUMER SHOPLIFTING

Previous shoplifting studies are diverse and interdisciplinary, across marketing, consumer behavior, psychology, and criminology, which have examined the cause of shoplifting intention (Bai, Wu, and Cheung, 2019), the typology or different types of shoplifting (Nadeau, Rochlen, and Tyminski, 2019), the relationship between checkout convenience and shoplifting intention (Aloysius, Arora, and Venkatesh, 2019), the role of paternal control on gender divide in juvenile shoplifting (Hirtenlehner et al., 2014), the impact of good supermarket-customer relationship on shoplifting prevention (Potdar, Guthrie, and Gnoth, 2018), impact of employer-employee closeness and psychological attachment on shoplifting prevention (Potdar et al., 2018), the cultural influence on consumer revenge behavior (Zourrig, Chebat, and Toffoli, 2009), the attitude toward shoplifting and shoplifting intention (Babin and Babin, 1996), and the drivers for consumers' perceptions of shoplifting and their influences on shoplifting intention (Korgaonkar et al., 2020). However, they are not without shortcomings.

Bai, Wu, and Cheung (2019) found that consumer alienation, sensation seeking, and materialism trigger consumers' intention to shoplift and consequently lead to shoplifting; that employee incompetence facilitates consumers' likelihood of participating in shoplifting activities. However, the authors did not examine how consumers evaluate the morality of shoplifting, how their evaluations affect their judgment of shoplifting, and consequently their shoplifting intention. In other words, they did not consider the mediating role of consumers' judgment of shoplifting. After performing a typology analysis on 202 community shoplifters, Nadeau, Rochlen, and Tyminski (2019) uncovered that

not all shoplifters are identical. Rather, they act to fulfill different types of needs and have distinct shoplifting patterns. Although categorizing shoplifters into different groups (the main focus), the authors did not deeply study how shoplifting motivations influenced the complex relationships between the evaluation of shoplifting, ethical judgment, and intention to shoplift. Neither did the authors examine whether motivations for shoplifting enhance or weaken the ethical evaluation and judgment process as well as shoplifting intention. Aloysius, Arora, and Venkatesh (2019) investigated the side effects of utilizing the digital platform and automated system in retail stores. The authors found that the ease and convenience of checking out at retail stores (e.g., mobile checkout) increase shoplifting occurrences. Although the paper (Aloysius, Arora, and Venkatesh, 2019) studied the convenience of the checkout environment facilitating shoplifting, the research model (page 1239) that the authors presented lacked the aspects of consumers' ethical evaluation process (i.e., deontology, teleology) and their judgment of shoplifting. It is unclear how ethical evaluation affects ethical judgment and, consequently, shoplifting intention in the mobile checkout setting. Neither did their model take personal characteristics into account (page 1246). Hirtenlehner et al., (2014) discovered that there is no gender gap in juvenile shoplifting in egalitarian families, while there is in patriarchal families. However, by overemphasizing family environment, parental control and power, and gender role in shoplifting, the authors underestimated shoplifters' judgment of shoplifting and how they formulate their decisions. Also, the age group the authors examined is relatively narrow; thus, the results can face generalization problems. Potdar, Guthrie, and Gnoth (2018) found that customers' trust, satisfaction, and commitment to supermarkets will likely reduce shoplifting incidents. Nevertheless, their assumption of good consumer stewardship and rational consumer behavior may not always hold in the real world. Nadeau, Rochlen, and Tyminski (2019) showed that the most common group of shoplifters are those who are good-behaving citizens but traumatized by loss, and the second common group of shoplifters are those who exhibit high impulsive and anti-social behavior. In our opinion, without accounting for the shoplifting behavior, the process of formulating evaluation and judgment of the shoplifting act, and the indirect and direct effects of evaluation and judgment on shoplifting intention, Potdar, Guthrie, and Gnoth (2018) underestimated the possibility that a good supermarket-customer relationship, trust and closeness between the parties may be taken advantage of by irrational, immoral and opportunistic shoplifters to conceal the shoplifting act better, making it more covert, harder to detect, and more difficult to prevent. The better concealment of shoplifting may lead to more shoplifting, not less. Potdar et al., (2018) found that a good employer-employee relationship may increase self-voluntary monitoring and intervention of shoplifting, enhancing shoplifting vigilance and enforcement at the store. Without incorporating consumers' reaction to extra vigilance from the store employees, the authors overlooked the revenging consumer behavior (Zourrig, Chebat, and Toffoli, 2009; McColl-Kennedy et al., 2009; Yagil, 2008) and anti-social shoplifting behavior (Nadeau, Rochlen, and Tyminski, (2019). Zourrig, Chebat, and Toffoli (2009) argued that harmony-seeking consumers are less likely to seek revenge than self-centric consumers. However, the author did not investigate how harmony-seeking and self-centric behaviors affect consumers' judgment of shoplifting and their shoplifting intention. Also, the study lacked empirical analysis to support its theoretical propositions. Babin and Babin (1996) discovered that while determining the attitude and intent toward shoplifting, ethical beliefs outweigh emotional feelings, but feelings of power lead adolescent shoplifters. The shortcoming of this study is that it only considered one moderating variable, age, which interacted with emotional feelings (e.g., excitement, fear, power) (page 793). In other words, other consumers' characteristics such as gender, occupation, income, and marital status were overlooked. Korgaonkar et al., (2020) found that both external environment (e.g., easy vs. hard place to shoplift, strong vs. weak protection from shoplifting) and internal factors (e.g., self-motivation of the shoplifters) affect consumers' attitude and perception about shoplifting, and subsequently their shoplifting intention. Although the study emphasized the

importance of both environmental influences and the motives of the shoppers, the model proposed by Korgaonkar et al., (2020) did not consider the moderating effects of personal characteristics and the motives for shoplifting on the relationship between consumers' attitudes and perceptions toward shoplifting and their intentions to shoplift (page 148), which oversimplified consumers' ethical decision-making process, their evaluation and judgment of shoplifting.

PROPOSING A NEW SHOPLIFTING ETHICS MODEL

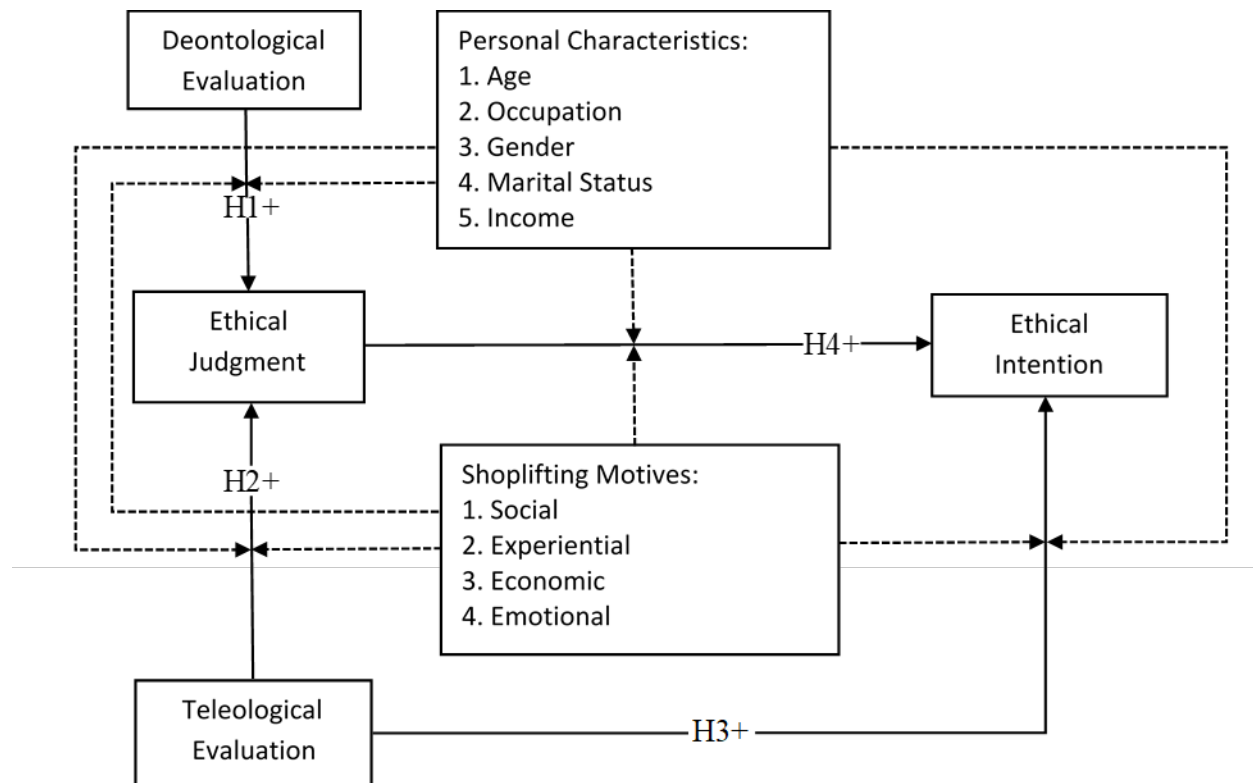


Figure 1. Proposed Shoplifting Ethics Model with Moderating Effects

Notes: The main effects are shown in solid arrows, while the moderating effects are in dashed arrows.

To overcome the shortcomings of the extant literature discussed above, this study makes the following contributions:

First, in order to understand how consumers' personal characteristics and shoplifting motives affect the complex relationships among ethical evaluation of shoplifting, formulation of moral judgment, and shoplifting intention, we propose a new shoplifting ethics model (Figure 1) by integrating Hunt-Vitell's (2006) theory of ethics with Nadeau, Rochlen, and Tyminski's (2019) typology of shoplifting. Already in their early work, Hunt and Vitell (1986) postulated that "ethical judgments impact on behavior through the intervening variable of intentions." In the particular case of this study, we investigate what factors strengthen or weaken the relationships between deontological evaluation and ethical judgment, between teleological evaluation and ethical judgment, teleological evaluation and ethical intention, and ethical judgment and ethical intention.

Second, from an extensive literature search and factor analysis, we categorize shoplifting motives into four major underlying factors (e.g., social, experiential, economic, and emotional), which moderate the intertwining relationships among consumers' ethical evaluations, judgments of shoplifting, and shoplifting intentions.

Third, we further examine the mediating effect of consumers' ethical judgments of shoplifting on the relationships between deontological evaluations and shoplifting intentions and between teleological evaluations and shoplifting intentions.

Fourth, we extend Hunt-Vitell's theory of ethics by incorporating the moderating variables of personal characteristics (e.g., occupation, age, gender, marital status, income) and shoplifting motives (e.g., social, experiential, economic, emotional). We theorize that the relationships among deontological/teleological evaluation of shoplifting, ethical judgment of shoplifting and shoplifting intention are complex, nonlinear, and intertwined with several moderating and mediating factors related to personal characteristics and attributes, external environment, and consumers' internal impulses.

Fifth, based on the insights gained from the empirical results, we offer practical and innovative recommendations to assist retail stores, consumers, policy makers, and law enforcement agencies to quickly, efficiently, and effectively deter and prevent shoplifting in real-world situations.

Sections "6. Theoretical Implications" and "7. Practical Implications" further elaborate on our additional contributions.

MOTIVES OF SHOPLIFTING

Shoplifting, unlike other crimes, is not driven by complex motives compared to drug addiction or other violent crimes (Brantingham, Brantingham, and Andresen, 2017; Korgaonkar et al., 2020; Kraut, 1976). Since consumer shoplifting behavior defies the generally accepted norm of conduct, ethics become important to explain this issue. The business ethics literature emphasizes the significance of rewards in motivating ethical behavior (Fichter, 2018; Fleischman et al., 2017), and it argues that when talking about ethical behavior, the combined influence of both intrinsic and extrinsic rewards should be considered (Baruch and Shoaib, 2019; Christopoulos, Liu, and Hong, 2017; Yasir and Mohamad, 2016). Punishment also plays a vital role in disciplining people (Bicchieri, Dimant, and Xiao, 2020; Laske, Saccardo, and Gneezy, 2018; Vermeir, De Bock, and Van Kenhove, 2017). Social learning theory suggests that people learn from seeing the consequences of others' actions (Akers and Jennings, 2019; Bandura, 1986; Nicholson and Higgins, 2017). Social learning theory and routine activities theory were associated with higher frequency shoplifters (three or more times) (Farmer and Dawson, 2017). Moreover, punishment works as a negative reinforcement of undesirable behavior (Nicholson and Higgins, 2017; Tittle, Antonaccio, and Botchkovar, 2012; Vermeir, De Bock, and Van Kenhove, 2017). The lack of punishment provides an opportunity to behave unethically without considering the consequences (Ferrell and Gresham, 1985), and the opportunity to act unethically may motivate an individual to behave unethically (Zey-Ferrell and Ferrell, 1982). For instance, the lack of cameras, blind spots in the store, the absence of capable guardians, and the non-attendance of floor employees can lead to shoplifting decisions (Hagberg, Kjellberg, and Cochoy, 2017; Korgaonkar et al., 2020). Moreover, products were stolen more often when they were more *Concealable*, less *Available*, more *Valuable*, *Enjoyable*, and *Disposable* (Smith, 2018). The suitability of shoplifting targets is also the motivation for such crime (Lee et al., 2018; Korgaonkar et al., 2020). Therefore, many authors identify different motivation drivers that influence consumer's shoplifting behavior (see Caputo and King, 2015; Blum et al., 2018; Miyawaki et al., 2018; Nadeau, Rochlen, and Tyminski, 2019). However, these authors just see different reasons for shoplifting but do not categorize different motives broadly. In this study, we examine different motives of shoplifting, categorize them into four groups (e.g., social, experiential, economic, emotional), test their robustness, and then use these four major shoplifting motives as moderators to check their impact on consumers' ethical decision-making process.

EXPLAINING THE CORE RELATIONSHIPS IN THE HUNT-VITELL ETHICS MODEL

Since shoplifting is a consumer's illegal activity and is associated with unethical consumer behavior, consumer ethics becomes important to explain this issue. The H-V theory provides a general theoretical framework for ethical decision-making (Hunt and Vasquez-Parraga, 1993; Hunt and Vitell, 2006; Chan et al., 2008; Singh et al., 2007; Blodgett et al., 2001) and is widely used. Previous studies applied the H-V theory of ethics to investigate ethical decision-making processes in different contexts, for example, ethical decisions of tourists on sustainable behavior (Hindley and Font, 2017), green consumption (Zou and Chan, 2019), religiosity (Arli, Tkaczynski, and Anandya, 2019), shoplifting decisions (Vitell, Singhapakdi, and Thomas, 2001), managerial behavior and organizational outcomes (Hunt and Vasquez-Parraga, 1993), professional truck-driver (Douglas and Swartz, 2017), and student ethics (Flores and Vasquez-Parraga, 2009).

The core of the H-V model shows that both deontological and teleological evaluation influence ethical judgment and, consequently, ethical intention to act. On the one hand, deontological evaluation theorists argue that the inherent norms and values determine whether the behavior is right or wrong. For example, it is unethical to steal merchandise irrespective of the consequences of such an act. On the other hand, teleological evaluation theorists contend that the consequences of a behavior determine whether the behavior is right or wrong. For instance, it may be ethical to steal merchandise if stealing helps to feed the hungry and leads to positivity. Consequentialists believe that people evaluate the consequences of possible alternatives and then select the action that maximizes their gain or minimizes their loss (Pham et al., 2021).

The H-V theory posits that individuals consider deontological and teleological evaluations together. Sometimes teleological evaluation can directly affect the intention to act without an intervening variable, "ethical judgment," since an individual may consider an action as the most ethical alternative but intend to do another action based on the preferred consequences. By comparison, it is assumed that deontological evaluation lacks a direct path to affect intention. Moreover, the H-V theory considers ethical judgment and ethical intention to act as separate constructs and proposes that ethical judgment affects behavior via its effect on intention. Based on these discussions, four hypotheses are formulated for testing:

H1: Consumer's deontological evaluation has a positive effect on the ethical judgment regarding shoplifting. The more consumers think about the inherent wrongness (rightness) of shoplifting, the more consumers will judge shoplifting as more unethical (ethical).

H2: Consumer's teleological evaluation has a positive effect on the ethical judgment regarding shoplifting. The more consumers consider the negative (positive) consequences of shoplifting, the more consumer will judge shoplifting as more immoral (moral).

H3: Consumer's teleological evaluation has a positive effect on the shoplifting intention. The more consumers consider the negative (positive) consequences of shoplifting, the more likely consumers will act upon not to shoplift (to shoplift).

H4: Consumer's ethical judgment positively affects the shoplifting intention. The more consumers judge shoplifting as immoral (moral), the more likely consumer will act upon not to shoplift (to shoplift).

THE MODERATING EFFECTS OF INDIVIDUAL CHARACTERISTICS AND SHOPLIFTING MOTIVES

The H-V model offers a comprehensive framework for understanding consumers' ethical decision-making process (page 2, Hunt and Vitell, 2006). However, its core relationships (i.e., the relationships among deontological evaluation, teleological evaluation, ethical judgments and intentions) lack the

sophistication of moderating effects and nonlinearity (see page 80, Hunt and Vasquez-Parraga, 1993). Although indirectly affecting teleological evaluation, ethical judgments and intentions, personal characteristics were not modeled as variables moderating its core relationships; and neither were these external environments (i.e., cultural, professional, industry, and organizational) (page 2, Hunt and Vitell, 2006). Hunt and Vitell (2006) and Hunt and Vasquez-Parraga (1993) stated that various internal and external factors influence ethical judgments and ethical intentions. However, the authors did not further explore what might drive consumers to shoplift and how the motivators of shoplifting work on these core H-V relationships. In the case of shoplifting, based on the review conducted in Sections 2.1 and 2.3, we argue that the core relationships among deontological evaluation, teleological evaluation, ethical judgment, and intention are not as simple and straightforward as discussed in previous literature (Hunt and Vitell, 2006; Vitell, Singhapakdi, and Thomas, 2001; Hunt and Vasquez-Parraga, 1993). Instead, they are complex, nonlinear, intertwined with each other, and moderated by both intrinsic and extrinsic factors.

We propose a new shoplifting ethics model illustrated in Figure 1 to integrate the H-V theory of ethics with Nadeau, Rochlen, and Tyminski's typology of shoplifting (N-R-T theory). Based on individual characteristics and motivations, Nadeau, Rochlen, and Tyminski (2019) categorized different types of shoplifters into six groups: 1. "Loss-reactive" (i.e., traumatized by major loss otherwise law-abiding and psychologically stable), 2. "Impulsive" (i.e., low-economic needs, high anti-social, revenge, low self-control, low guilt), 3. "Depressed" (i.e., high guilt, emotionally unstable), 4. "Hobbyist" (i.e., outlaws, not law-abiding), 5. "Addictive-compulsive" (i.e., for thrills, opportunistic), and 6. "Economically disadvantaged" (i.e., low income, targeting expensive products, no remorse). A random sample of 20 participants at the University of Texas-Rio Grande Valley, Texas, USA, were interviewed to gather different types of motivations impelling consumers to shoplift. We analyzed the interview scripts from this pretest sample, conducted extensive literature review, and formed twenty items to measure consumers' motives for shoplifting. Furthermore, factor analysis was performed to test the robustness of the four major underlying shoplifting drivers consisting of economic (factor 1), experiential (factor 2), social (factor 3), and emotional (factor 4). While consistent with the six groups of shoplifters categorized by the N-R-T theory, these four factors are more broadly defined, therefore providing more generalized explanations for shoplifting motives. For example, "economically disadvantaged" belongs to factor 1 economic; "hobbyist" and "addictive-compulsive" to factor 2 experiential; "impulsive" to factor 3 social; and "loss-reactive" and "depressed" to factor 4 emotional. As proposed in Figure 1, we theorize that the four underlying shoplifting motives along with personal characteristics enhance or weaken the relationships between deontological evaluation and ethical judgment, teleological evaluation and ethical judgment, teleological evaluation and intention, and ethical judgment and intention. We enrich the H-V theory of ethics by proposing that personal characteristics and shoplifting motives, directly and indirectly, affect consumers' ethical evaluation processes, judgments of shoplifting, and intentions to shoplift. In the following sections, we design the experiment to test the proposed shoplifting ethics model (Figure 1).

METHODOLOGY

DESIGNING THE STUDY BASED ON CONSUMERS' ETHICAL ORIENTATIONS

For the ethical orientations of consumers in shoplifting, this study utilized a two-by-two randomized experimental design. This design helps minimize the measurement error and increase the data variability (Kirk, 1982). This study examines two shoplifting cases: Case 1, swapping price tags to pay less, and Case 2, stealing products from a store. Each case has 4 different scenarios (i.e., A, B, C, and D). Each scenario reflects a different balance or combination between a deontological evaluation and

a teleological evaluation. (i.e., deontologically unethical condition with positive consequences, deontologically unethical condition with negative consequences, deontologically ethical condition with positive consequences, deontologically ethical condition with negative consequences) (see Appendix 1).

MEASUREMENTS FOR THE STUDY

This study treated deontological and teleological evaluations as binary dummy variables. Deontologically unethical behavior was assigned zero (0), and deontologically ethical behavior was assigned one (1). Similarly, positive consequences were assigned one (1), and negative consequences were assigned zero (0).

Ethical judgment was measured by asking respondents “how ethical or unethical ‘X’ behavior was” and to rate the scenario on a 7-point Likert scale ranging from 1 to 7, with 1 being very unethical to 7 being very ethical. Ethical judgment is measured as did Hunt and Vasquez-Parraga’s (1993) study.

To measure intention to act, respondents were asked to read the scenario and then rate how likely they would behave in the same manner as depicted in each scenario. Respondents were provided with nine actions (items) they could consider appropriate to apply. Rewards and punishments were combined to avoid any potential bias of positive consequences of ethical behavior and negative consequences of unethical behavior. The items were adapted from Hunt and Vasquez-Parraga’s (1993) study. Four items reflected a reward, and four reflected a punishment, and they were ordered from the most generous reward to the most serious punishment with a neutral point (E) in the middle.

- A. Give ‘X’ a discount card on purchases and strong encouraging appreciation
- B. Give ‘X’ a discount card
- C. Give ‘X’ a strong encouraging appreciation
- D. Give ‘X’ a mild encouraging appreciation
- E. No action at all
- F. Give ‘X’ a mild reprimand
- G. Give ‘X’ a strong reprimand
- H. Handed ‘X’ to the police
- I. Handed ‘X’ to the police and bar him from the store

EXPERIMENT SCENARIOS

Appendix 1 presents the eight scenarios for our experiment. In scenarios 1A and 1B, a consumer swaps a price tag to pay less, knowing that swapping price tags is unethical. In theoretical terms, deciding to swap tags is a deontologically unethical condition. Positive and negative consequences of a deontologically unethical condition are depicted in 1A and 1B, respectively. In scenario 1A, a consumer swaps a price tag to pay less for a T-shirt even though he knows that swapping the tag is unethical. The salesperson checked the invoices against the price tag but could not ask any questions about the price. Thus, swapping price tags enabled him to buy a T-shirt at a low price. In scenario 1B, when a consumer who had swapped the price tag started to pay for the T-shirt, the salesperson checked the invoice and found that the T-shirt was wrongly priced. The salesperson then checked the dressing room camera and discovered that the consumer intentionally swapped the price tag. The salesperson collected the T-shirt and handed him over to the police.

In scenarios 1C and 1D, a consumer refrains from swapping the price tag because he knows that swapping price tags is wrong. Scenarios 1C and 1D depict a deontologically ethical condition with positive and negative consequences, respectively. In scenario 1C, a consumer lacked enough money to

buy his chosen T-shirt. His friends advised him to swap the expensive price tag with a less expensive one he could afford. However, he did not swap it because he knew that swapping tags to pay less is a punishable crime. When he told his parents this story, they gave him a gift box with two T-shirts. In scenario 1D, the consumer did not swap the price tag because he knew that swapping tags to pay less is a punishable crime. Since he lacked the money to pay for it, he could not buy the desired T-shirt and attend the party for which he needed it.

In scenarios 2A and 2B of the questionnaire, a consumer steals a product knowing that stealing is wrong. Deontologically unethical consumer behavior that has positive consequences is presented in scenario 2A, whereas deontologically unethical consumer behavior that has negative consequences is depicted in scenario 2B. In scenario 2A, a consumer hid a pack of cigarettes in his clothes and successfully exited the store without paying and getting caught. Stealing helped him enjoy smoking even though he did not have money for cigarettes. In scenario 2B, a consumer hid a pack of cigarettes inside clothes and got caught while leaving the store without paying for it. A salesperson collected the pack of cigarettes and handed him to the police. The differences between scenario 2A and scenario 2B in the scores of ethical judgment and intention to act are attributed to teleological evaluation.

A consumer refrains from stealing in scenarios 2C and 2D because he knows that stealing is wrong. In theoretical terms, this decision refers to deontologically ethical conditions. A deontologically ethical condition with positive consequences is presented in scenario 2C, and a deontologically ethical condition with negative consequences is shown in scenario 2D. In scenario 2C, a consumer refrains from stealing a pack of cigarettes when he lacked the money to pay for it. Although his friends advised him to steal, he respected his family's values, which told him that stealing is illegal and immoral. The frustration that resulted from not having cigarettes led to a decision to quit smoking. In scenario 2D, a consumer did not steal a pack of cigarettes because he respected his family's values, which told him that smoking is illegal and immoral. Because he could not smoke all day and was addicted to cigarettes, he suffered a mild depression. In addition, his friends smoked and made him the subject of bad jokes.

COLLECTING THE RESEARCH SAMPLE

Table 1. Sample Characteristics

Item	Frequency	Percentage
Gender:		
Male	119	47.8%
Female	127	51.0%
Missing	3	1.2%
Age:		
18-25	178	71.5%
26-30	35	14.1%
31+	32	12.9%
Missing	4	1.5%
Income:		
Less than 25000	99	39.8%
25,000-54,999	80	32.1%
55,000+	63	25.3%
Missing	7	2.80%
Occupation:		
Yes	156	62.7%
No	91	36.5%
Missing	2	0.8%

Table 1 summarizes the sample that we have collected for our study. The sample consisted of 252 adult consumers in general, who are not screened for shoplifting. Students were recruited to conduct the survey in a mid-size city in the Southwest United States. Students were given adequate instructions to distribute the printed survey instrument and conduct the survey. Each student collected almost five responses. In return, they were given incentives. The survey instruments were randomly distributed among respondents. Three responses were incomplete and eliminated from the analysis. Therefore, **249 responses** were considered for analysis. Sample characteristics are presented in Table 1. Most of the sample respondents (71.5%) were between 18 and 25 years old. Among the 249 respondents, 47.8% were male, and 51% were female; 62.7% of the respondents were employed; 71.9% of them earned \$55,000 or less.

EMPIRICAL ANALYSIS

ETHICAL JUDGMENTS TOWARD SHOPLIFTING

CASE 1: SWAPPING PRICE TAGS

Descriptive statistics in Table 2.1 provide important details about consumers' ethical perceptions of swapping price tags.

Table 2.1. Ethical Judgments: Frequencies**Case 1. Swapping Price Tags**

	Deontologically Unethical Condition Swapping			Deontologically Ethical Condition Not Swapping		
	Positive Conseq. (%)	Negative Conseq. (%)	Difference	Positive Conseq. (%)	Negative Conseq. (%)	Difference
Unethical	89.3	98.4	-9.1	2.9	13.0	-10.1
Neither unethical nor ethical	4.6	0.0	4.6	7.4	1.9	5.5
Ethical	6.2	1.6	4.6	89.7	85.1	4.6

The results show that 98.4% of the respondents view swapping price tags as unethical when the consequences are negative, whereas 89.3% rate swapping price tags as unethical when the consequences are positive. More respondents view not swapping price tags as ethical when the consequences are positive than negative (89.7% vs. 85.1%). 4.6% of the respondents view swapping price tags as neither unethical nor ethical when the consequence is positive, whereas no respondents view swapping price tags as neither unethical nor ethical when the consequence is negative. More respondents rate not swapping price tags as ethical or unethical when the consequences are positive instead of negative (7.4% vs. 1.9%).

CASE 2: STEALING PRODUCTS

Descriptive statistics for stealing products are presented in Table 2.2.

Table 2.2. Ethical Judgments: Frequencies**Case 2. Stealing Products**

	Deontologically Unethical Condition Stealing			Deontologically Ethical Condition Not Stealing		
	Positive Conseq. (%)	Negative Conseq. (%)	Difference	Positive Conseq. (%)	Negative Conseq. (%)	Difference
Unethical	92.4	95.2	-2.8	0.0	11.2	-11.2
Neither unethical nor ethical	4.6	0.0	4.6	5.9	5.5	0.4
Ethical	3.0	4.8	-1.8	94.1	83.3	10.8

When the consequences are negative, 95.2% of the consumers think stealing products it is unethical. By comparison, 92.4% of the consumers consider such an act unethical even when the consequences are positive. 94.1% of the consumers think that refraining from stealing is ethical when the consequences are positive, but fewer consumers (83.3%) think that not stealing is ethical when the consequences are negative. In the deontologically unethical condition, more consumers think that stealing is neither unethical nor ethical when the consequences are positive than when the consequences are negative, 4.6% vs. 0.0%, respectively. In the deontological ethical condition, 5.9% of consumers think that not stealing is neither ethical nor unethical when the consequence is positive, whereas 5.5% of consumers think that not stealing is neither ethical nor unethical when the consequences are negative.

INTENTIONS FOR SHOPLIFTING

CASE 1: SWAPPING PRICE TAGS

As summarized in Table 3.1, 98.4% of the respondents would like to punish consumers for swapping price tags when the consequences are negative, whereas 89.2% would like to punish for swapping price tags when the consequences are positive. It is worth noting that almost 10% of the respondents believe that consumers acting unethically (swapping prices) but having positive consequences should be rewarded on some level.

Table 3.1. Intentions to Act: Frequencies

Case 1. Swapping Price Tags

	Deontologically Unethical Condition Swapping			Deontologically Ethical Condition Not Swapping		
	Positive Conseq. (%)	Negative Conseq. (%)	Difference	Positive Conseq. (%)	Negative Conseq. (%)	Difference
Reward	9.3	1.6	7.7	60.3	53.7	-6.6
No Action	1.5	0.0	1.5	30.8	27.8	-3.0
Punishment	89.2	98.4	-9.2	8.9	18.5	9.6

At the same time, more respondents want to reward consumers for not swapping price tags when the consequences are positive than when the consequences are negative (60.3% vs. 53.7%). More respondents do not recommend taking any action in the deontologically ethical condition (i.e., not swapping price tags) when the consequences are positive compared to when the consequences are negative (30.8% vs. 27.8%). At the same time, of particular interest is the finding that more respondents took a stance in the case of unethical behavior than in the case of ethical or expected behavior. In the case of unethical behavior, less than 2% of the individuals were indifferent, while in the case of ethical or expected behavior, the percentage of indifferent individuals were around 30%.

CASE 2: STEALING PRODUCTS

Table 3.2. Intentions to Act: Frequencies

Case 2. Stealing Products

	Deontologically Unethical Condition Stealing			Deontologically Ethical Condition Not Stealing		
	Positive Conseq. (%)	Negative Conseq. (%)	Difference	Positive Conseq. (%)	Negative Conseq. (%)	Difference
Reward	9.2	3.2	6.0	70.6	50.2	-20.4
No Action	4.6	0.0	4.6	25.0	35.2	10.2
Punishment	86.2	96.8	-10.2	4.4	14.6	10.2

Consistent with the previous case, here we find again that more respondents intend to punish shoplifters when the consequences are negative (96.8%) than when the consequences are positive (86.2%). By comparison, more respondents are willing to offer rewards to consumers for not stealing when the consequences are positive than when the consequences are negative (70.6% vs. 50.2%). In a similar fashion to swapping prices, more respondents were indifferent or recommended no action

when consumers behaved in an ethical manner (not stealing) compared to unethical behavior (25% and 35% vs. 4.6 and 0%), suggesting that while expected behavior is a given, unexpected behavior should be taken care of.

CORRELATION COEFFICIENTS BETWEEN STUDIED VARIABLES

Table 4. Combined Correlation Matrix

		Deontological Evaluation	Teleological Evaluation	Ethical Judgment	Ethical Intention
Deontological Evaluation	Correlation Sig. (2-tailed)	1.000			
Teleological Evaluation	Correlation Sig. (2-tailed)	0.046 0.473	1.000		
Ethical Judgment	Correlation Sig. (2-tailed)	0.880** 0.000	0.094 0.138	1.000	
Intention to Act	Correlation Sig. (2-tailed)	0.702** 0.000	0.192** 0.002	0.761** 0.000	1.000

Note: **Correlation is significant at the .01 level (2-tailed)

Since both cases provide almost the same results, the scale items for the ethical judgment and ethical intention to act are added, so they become composite variables. The composite variables provide the average results of the scales used in both cases and help to overcome the measurement error (Hair, 2007). The combined correlation matrix in Table 4 shows that ethical judgment is significantly correlated to the deontological evaluation ($r=0.880$, $p=0.000$); however, it is not significantly correlated with teleological evaluation ($r=0.094$, $p=0.138$). Moreover, ethical intention to act is significantly correlated with deontological evaluation ($r=0.702$, $p=0.000$), teleological evaluation ($r=0.192$, $p=0.002$), and ethical judgment ($r=0.761$, $p=0.000$). Therefore, the results imply that consumers primarily rely on deontological evaluation for ethical judgment. For the ethical intention to act, consumers primarily rely on ethical judgment and secondarily on teleological evaluation. However, this study does not find any significant correlation ($r=0.046$, $p=0.473$) between deontological evaluation and teleological evaluation.

THE MAIN EFFECTS OF DEONTOLOGICAL AND TELEOLOGICAL EVALUATIONS: MODELS 1 AND 2

Regression results combine data from both cases. In Table 5, Model 1 shows that deontological (H1) and teleological (H2) evaluations together explain 77.8% of the variability in ethical judgment.

Table 5. Regression Results – Ethical Judgment and Ethical Intention

Dependent Variable	Predictor Variable	Parameter (Standardized)	p-value	R ² (Partial)	R ² (Model)
1. EJ			0.000		0.778
H1	Deon	0.878	0.000	0.775	
H2	Teleo	0.054	0.073	0.003	
2. EI			0.000		0.594
H4	EJ	0.750	0.000	0.557	
H3	Teleo	0.121	0.003	0.037	

Note: Deontology (Deon), Teleology (Teleo), Ethical Intent (EI), Ethical Judgment (EJ)

Furthermore, deontological evaluation positively and significantly ($\beta=0.878$, $p=0.000$) predicts ethical judgment, explaining 77.5% of the variability in ethical judgment. In comparison, teleological evaluation has a positive and significant effect ($\beta=0.054$, $p=0.073$) but only predicts 0.3% of the variability in ethical judgment, meaning that the significance of deontological evaluation outweighs the significance of teleological evaluation in predicting ethical judgment. Model 1 implies that most consumers consider an unethical act to be unethical regardless the consequences are positive or negative.

Model 2 indicates that ethical judgment (H4) and teleological evaluation (H3) explain 59.4% of the variance in consumers' intention to act. The effects of ethical judgment and teleological evaluation on intention are positive and significant ($\beta=0.750$, $p=0.000$; $\beta=0.121$, $p=0.003$, respectively). However, ethical judgment predicts more variance of the intention to act (55.7%) compared to teleological evaluation (3.7%), meaning that the significance of ethical judgment outweighs the significance of teleological evaluation in predicting ethical intention to act. Model 2 suggests that most consumers are convinced by their ethical judgment but not by the positive or negative consequences when they intend to act upon an unethical behavior.

ROBUSTNESS CHECK OF THE MOTIVATING FACTORS OF SHOPLIFTING

To further investigate the underlying shoplifting motives that may affect the Hunt-Vitell ethical framework (see Figure 1), we formulated twenty items to measure the motivating factors that can influence consumers' decisions to shoplift (see Table 6 below). After an extensive literature search, items were chosen on various issues relevant to shoplifting. Items included two main areas of shoplifting: stealing products and swapping price tags. Items were arranged so that respondents seemed to anticipate others' behavior. A detailed list of the sources our items were based on can be found in Appendix 2.

A 7-point Likert scale was used, anchoring from strongly disagree (1) to strongly agree (7). We then analyzed these twenty items through a formative measurement technique using factor analysis. The principal component analysis and the varimax rotation techniques were chosen to perform the statistical analysis on IBM SPSS (Version 21). We used the principal component analysis since no prior theory or model exists (Gorsuch, 1990). Eigenvalues were equal to or greater than 1.0, and communalities equal to or greater than 0.5 were maintained. Finally, four factors consisting of economic (factor 1), experiential (factor 2), social (factor 3), and emotional (factor 4) were derived from the twenty items. All factor items and their associated loadings, Cronbach and AVE, are shown in Table 6.

Table 6. Factors and Items

Factor Name	Items	Factor Loadings
Factor 1: Economic $\alpha = 0.90$ AVE= 0.86	1. When customers need some products badly but do not have money to pay for them, they may be inclined to steal the products.	0.869
	2. When customers want to have some merchandise but do not want to pay for it, they may be inclined to steal the merchandise.	0.866
	3. When customers do not have enough money to pay for merchandise, they are eager to have, they may be inclined to steal the items.	0.845
Factor 2: Experiential $\alpha = 0.77$ AVE= 0.69	4. Some customers (e.g., addicts) steal merchandise to sell as a way to make money.	0.734
	5. Some adolescent customers steal merchandise as a way to show their friends that they can steal.	0.786
	6. When people think stealing is not a crime, they may be inclined to steal merchandise from a store.	0.789
Factor 3: Social $\alpha = 0.83$ AVE=0.75	7. Sometimes customers steal merchandise as a way to have fun and excitement.	0.681
	8. When some customers believe that other customers are stealing, they themselves may be inclined to steal merchandise from a store.	0.585
	9. When adolescents are dared by friends to steal, they may be inclined to steal merchandise.	0.634
Factor 4: Emotional $\alpha = 0.93$ AVE=0.79	10. Adolescent customers that cannot buy some products legally (e.g.: cigarette, beer etc.) may be inclined to steal such products instead.	0.728
	11. When people suffer psychological problems, they may be inclined to steal from a store.	0.806
	12. When customers like high priced items badly but do not have enough money to pay for them, they may be inclined to swap price tags to pay less.	0.758
	13. When customers choose to buy some merchandise, but the price seems too high, they may be inclined to pay less for the desired merchandise by swapping price tags.	0.776
	14. When customers believe that retailers make excessive profits on merchandise, they may be inclined to swap price tags.	0.757
	15. When customers believe that their best chance of not being caught stealing is to swap price tags, they may be inclined to swap price tags.	0.858
	16. When customers believe that swapping price tags to pay less is not a crime, they may be inclined to swap price tags.	0.777
	17. When customers believe that other customers swap price tags and pay less, they may be inclined to swap price tags.	0.801
	18. Sometimes customers swap price tags when friends dare them to do so.	0.721
	19. Sometimes customers swap price tags to buy high priced items at an affordable cost.	0.821
	20. When customers are emotionally attached to an item but cannot afford it, they may be inclined to swap price tags to pay less.	0.792

Table 7. Factors: Correlations and Average Variance Extracted (AVE)

	Emotional	Economic	Social	Experiential
Emotional	0.790			
Economic	0.486**	0.860		
Social	0.585**	0.486**	0.750	
Experiential	0.641**	0.527**	0.597**	0.690

Note: **The diagonal shows square root of AVE

Table 7 presents the item correlation and the squared root of AVE scores. The between-item correlations are significant for all the pairs. The diagonal elements are the square root of the AVE. All the square roots of AVE scores are greater than the factor correlations, indicating that each construct is different from the other. We also checked the Variance Inflation Factor (VIF) scores for these four motivational factors. We found that their VIF scores are less than 10. Since a VIF score of less than ten is considered acceptable (Kutner et al., 2004), multicollinearity does not pose any significant problem for this study.

THE MODERATING EFFECTS OF PERSONAL CHARACTERISTICS AND MOTIVATIONS: MODELS 3 AND 4

Model 3 in Table 8 shows that deontology and teleology have kept their positive, significant, and direct effects on ethical judgment ($\beta=0.361$, $p=0.040$; $\beta=0.323$, $p=0.025$, respectively) after the contingencies of personal characteristics and shoplifting motives are introduced into the model.

Table 8. Regression Results – Ethical Judgment with Interactions

Dependent Variable	Predictor Variable	Parameter (Standardized)	p-value	R ² (Partial)	R ² (Model)
3. Ethical Judgment (With Interaction)	Intercept		0.000		0.819
	Deon	0.361	0.040	0.775	
	Teleo	0.323	0.025	0.003	
	Occupation × Deon	-0.067	0.471	0.002	
	Occupation × Teleo	0.126	0.182	0.000	
	Age × Deon	0.214	0.071	0.001	
	Age × Teleo	-0.093	0.379	0.000	
	Gender × Deon	-0.055	0.566	0.000	
	Gender × Teleo	0.096	0.284	0.002	
	Marital Status × Deon	0.615	0.000	0.005	
	Marital Status × Teleo	-0.521	0.000	0.020	
	Income × Deon	0.138	0.089	0.005	
	Income × Teleo	-0.058	0.476	0.000	
	Social × Deon	0.145	0.290	0.001	
	Social × Teleo	-0.097	0.461	0.000	
	Experiential × Deon	0.197	0.188	0.000	
	Experiential × Teleo	-0.231	0.126	0.000	
	Economic × Deon	-0.236	0.040	0.001	
	Economic × Teleo	0.208	0.061	0.003	
	Emotional × Deon	-0.189	0.229	0.000	
	Emotional × Teleo	0.180	0.275	0.001	

Note: Deontology (Deon), Teleology (Teleo)

Age positively and significantly moderates the relationship between deontological evaluations and ethical judgment ($\beta=0.214$, $p=0.071$), suggesting that age fortifies consumers' moral standards of rightness and wrongness as consumers judge the morality of shoplifting. In other words, older consumers' moral standards are much higher than their younger counterparts when judging the morality of shoplifting. Marital status positively and significantly moderates the relationship between deontological evaluations and ethical judgment ($\beta=0.615$, $p=0.000$), implying that marriage enhances consumers' ethical standards of rightness and wrongness as they evaluate shoplifting. In other words, compared to unmarried consumers, married consumers are more concerned about the inherent rightness and wrongness when they judge the morality of shoplifting. However, interestingly, marital status negatively and significantly moderates the relationship between teleological evaluations and ethical judgment ($\beta=-0.521$, $p=0.000$), meaning that marriage weakens consumers' consideration of consequences when they judge the morality of shoplifting. In other words, compared to unmarried consumers, married consumers are more likely to evaluate shoplifting as ethical, although such an act carries negative consequences. In our opinion, when judging shoplifting, married consumers think in a riskier manner compared to unmarried consumers. In addition, income positively and significantly moderates the relationship between deontological evaluations and ethical judgment ($\beta=0.138$, $p=0.089$), suggesting that the income level strengthens consumers' consideration of rightness and wrongness when consumers judge the morality of shoplifting. In other words, compared to consumers with low income, those with high income think more about the rightness and wrongness of shoplifting when they evaluate the morality of shoplifting.

Moreover, on the one hand, the economic factor changes the positive relationship between deontological evaluations and ethical judgments to negative ($\beta=-0.236$, $p=0.040$). The negative beta

sign suggests that when consumers are motivated by economic reasons to shoplift, they consider shoplifting ethical even if they know it is morally wrong. On the other hand, the economic factor does not change the positive relationship between teleological evaluation and ethical judgment, thus strengthening it ($\beta=0.208$, $p=0.061$). This positive beta implies that consumers motivated by economic reasons to shoplifting consider the act unethical when the consequences are negative. Combined, even though the economic factor erodes consumers' moral judgment of shoplifting, consumers consider shoplifting unethical when the consequences are negative. It appears that consumers are afraid of the punishment for shoplifting.

The abovementioned interactions with Occupation, Gender, Income, Social, Experiential, and Emotional in Table 8 were not included in the analysis as they were not significant.

Model 4 in Table 9 below shows that, although positive, the effect of teleology evaluation on shoplifting intention is no longer significant ($\beta=0.137$, $p=0.367$) under the contingencies of individual characteristics and shoplifting motives.

Table 9. Regression Results – Ethical Intentions with Interactions

Dependent Variable	Predictor Variable	Parameter (Standardized)	p-value	R ² (Partial)	R ² (Model)
4. EI (With Interaction)	Intercept		0.000		0.631
	EJ	0.638	0.043	0.579	
	Teleo	0.137	0.367	0.015	
	Age × EJ	-0.159	0.364	0.003	
	Age × Teleo	0.083	0.487	0.000	
	Occupation × EJ	0.303	0.025	0.005	
	Occupation × Teleo	-0.182	0.069	0.002	
	Gender × EJ	0.037	0.790	0.000	
	Gender × Teleo	-0.026	0.791	0.000	
	Marital status × EJ	-0.178	0.378	0.000	
	Marital status × Teleo	0.227	0.073	0.007	
	Income × EJ	0.180	0.107	0.001	
	Income × Teleology	-0.097	0.289	0.002	
	Social × EJ	0.291	0.156	0.000	
	Social × Teleo	-0.165	0.236	0.003	
	Experiential × EJ	-0.196	0.382	0.003	
	Experiential × Teleo	0.071	0.659	0.001	
	Economic × EJ	0.113	0.467	0.003	
	Economic × Teleo	-0.210	0.078	0.004	
	Emotional × EJ	-0.205	0.384	0.001	
	Emotional × Teleo	0.199	0.261	0.002	

Note: Teleology (Teleo), Ethical Intent (EI), Ethical Judgment (EJ)

We find ethical judgment retaining a positive and significant impact on shoplifting intention ($\beta=0.638$, $p=0.043$) when moderated by personal characteristics and shoplifting motivations. Occupation positively and significantly moderates the relationship between ethical judgment and intention ($\beta=0.303$, $p=0.025$), implying that employed consumers are more likely to behave ethically based on an ethical decision-making process. However, when unemployed consumers think about the positive consequences of unethical behavior, they are less likely to behave ethically ($\beta=-0.182$, $p=0.069$). In other words, employed consumers are more likely to behave ethically when considering the negative consequences of unethical behavior. It suggests that when employed, consumers think

twice about the negative consequences of shoplifting. Overall, we find that employed consumers have less intention to shoplift compared to unemployed consumers. Moreover, marital status positively and significantly moderates the relationship between teleological evaluations and ethical intention to act ($\beta=0.227$, $p=0.073$), suggesting that while considering the actual punishment for shoplifting, married consumers are less likely to engage in shoplifting. Combined with what we find in Model 3, it appears that married consumers are likely to conceive the idea of shoplifting; but they are reluctant to engage in shoplifting when they realize the severity of real punishment. Last but not least, the economic factor negatively and significantly moderates the relationship between teleological evaluations and ethical intention to act ($\beta=-0.210$, $p=0.078$), which means that the economic reasons motivate consumers to shoplift even if shoplifting carries negative consequences. However, the study finds insignificant statistical significance of social, experiential, and emotional factors in decision-making (see Table 9). One possible explanation can be that some consumers may check how shoplifting feels once or twice, but this type of behavior may be infrequent across individuals.

The full regression results including both statistically significant and insignificant variables are shown in Appendix 3.

DISCUSSION OF THE EMPIRICAL RESULTS

One of the aims of this paper is to apply the H-V theory of ethics to explain consumers' ethical decision-making processes and their behavior regarding shoplifting in the retail business setting. We extend the H-V theory by introducing the moderating effects of personal characteristics and four major motivational factors (see Figure 1). We find that consumers' ethical judgments of shoplifting relies on their evaluations of norms (deontological evaluations) and consequences (teleological evaluations) of the act in question. Thus, H1 and H2 are confirmed. However, the empirical results indicate that consumers depend mainly on deontological evaluations rather than teleological evaluations for judging the morality of shoplifting. Although teleological evaluation is a statistically significant variable, it plays less of a role in determining the morality of shoplifting. Combined, deontological and teleological evaluations have a bigger role than using only one. These findings are consistent with prior studies (Douglas and Swartz, 2017; Vitell, Singhapakdi, and Thomas, 2001; Hunt and Vasquez-Parraga, 1993).

Similarly, ethical intention to act toward shoplifting depends more on ethical judgment of shoplifting than on teleological evaluation. The statistical results show that ethical judgment and teleological evaluation significantly predict ethical intention; therefore, H3 and H4 are supported. Nonetheless, teleological evaluation has far less impact than ethical judgment on ethical intention. The discussions above align with these previous studies (see Douglas and Swartz, 2017; Vitell, Singhapakdi, and Thomas, 2001; Flores and Vasquez-Parraga, 2009; Mengüç, 1998).

Contributing to the extant H-V theory and literature, this paper examined the moderating roles of consumers' personal characteristics and four underlying motivators for shoplifting on their ethical judgments of shoplifting and intentions to shoplift. In the first place, we found that the economic reasons significantly change the positive relationships between deontology and ethical judgment and between teleology and ethical intention to negative, meaning that the economic factor impels consumers to participate in shoplifting, even though the act of shoplifting itself is morally wrong and the punishment for shoplifting is substantial. This finding is consistent with the argument that consumers commit shoplifting mainly for the financial need and greed (Yanase et al., 2018; Carroll and Weaver, 2017; Lee et al., 2018), but contrary to Nadeau, Rochlen, and Tyminski' (2019) empirical result that the economically disadvantaged group has the least number of shoplifters (i.e., 6.9% of their sample).

In the second place, we tested the moderating impact of social motivation on the core relationships in the H-V model. Social motivation is defined as peer motivation to shoplift. The literature argues that motivation to shoplift from peers and friends is one of the main drivers of shoplifting behavior (Aloysius, Arora, and Venkatesh, 2019; Hirtenlehner et al., 2014; Reynold and Harris, 2005; Johnson, 1979; Moore, 1984). However, our results show that the social motivation factor has little empirical relevance to ethical judgment and ethical intention; hence, the relationship is not empirically supported. Future research may shed more light on this argument.

In the third place, the moderating effect of emotional motivation on consumers' ethical decision-making was tested. The emotional factor includes loneliness, stress, depression, and feelings of inadequacy that may motivate an individual to shoplift (Russell, 1973; Miyawaki et al., 2018). The participants who engaged in shoplifting had higher self-rated impulsivity (Blum et al., 2018; Yanase et al., 2018). In the context of retailing, consumers' emotionally unstable behaviors can range from verbal expressions (e.g., raising one's voice, yelling, and making insulting remarks) (McColl-Kennedy et al., 2009) to trying to cause property damage (e.g., shoplifting/ stealing) (Zourrig, Chebat, and Toffoli, 2009; McColl-Kennedy et al., 2009; Yagil, 2008). However, we did not find any statistical support for the emotional reason for shoplifting.

Fourthly, we tested the experiential factor, a moderator for consumers' ethical judgments and intentions to act. The experiential beliefs, which have a stronger influence on prospective shoplifters than on experienced shoplifters, motivate the intention to shoplift (Aloysius, Arora, and Venkatesh, 2019). Similarly, consumers were found to shoplift for fun and excitement (Klemke, 1982). This fun aspect was incorporated into the experiential factor in our study. Nevertheless, we did not find statistical support for the experiential motivation moderating the strength of the relationships between ethical judgment and intention.

Fifthly, we tested the moderating effects of consumers' personal characteristics (e.g., occupation, age, gender, marital status, and income) on their ethical decision-making processes. We found marital status to be a statistically significant moderator strengthening the relationship between deontological evaluation and ethical judgment and between teleological evaluation and ethical intention. The results indicate that compared to single consumers, married ones judge shoplifting based more on the unethicalness of such an act and are inclined to avoid shoplifting due to its negative consequences. The results support the claims of Swaidan, Vitell and Rawwas, (2003) that single consumers are associated more with shoplifting than married consumers. Marital status was also discovered to be a significant moderator for changing the direction of the relationship between teleological evaluation and ethical judgment from positive to negative. This suggests that marital distress (e.g., death of a spouse, divorce, marital separation from one's mate) causes despair, which, in turn, can lead to shoplifting and other impulsive and/or illegal behaviors (Blum et al., 2018; Nadeau, Rochlen, and Tyminski, 2019; Ray and Hooper Briar, 1988).

Sixthly, age positively moderates the relationship between deontological evaluation and ethical judgment, suggesting that consumers think more about the rightness or the wrongness of shoplifting when they grow older. In other words, younger consumers care less about whether shoplifting is morally right or wrong. This finding supports the arguments that adolescent consumers are associated more with shoplifting than older consumers (Cox, Cox, and Moschis, 1990; Kallis and Vanier, 1985; Swaidan, Vitell and Rawwas, 2003), that shoplifting declines as people grow older (Klemke, 1982), and that the typical shoplifter most often is young (Ray and Hooper Briar, 1988).

Seventhly, the moderating role of gender (male/female) was tested. However, we did not find statistical support for the claim that gender impacts ethical decision-making. This finding contradicted the argument that males are more likely to commit shoplifting than their female counterparts (Hirtenlehner et al., 2014; Hirtenlehner and Treiber, 2017). Perhaps future studies may shed more light on this contention.

Eighthly, income was discovered to enhance the relationship between deontological evaluation and ethical judgment, suggesting that the higher-income group of consumers care more about the morality of shoplifting compared to the low-income group. This finding is in line with the findings of previous studies (e.g., Bignon, Caroli, and Galbiati, 2017; Gold, 1970; Yates, 1986; Ray, 1987) that shoplifting is more acceptable to lower-income groups than to upper-income groups.

Last but certainly not least, the employment status was found to strengthen the relationship between ethical judgment and intention to shoplift but weaken the relationship between teleological evaluation and intention to shoplift. On the one hand, the status of being and remaining employed makes consumers think twice about their intention to shoplift. On the other hand, unemployment drives consumers to shoplift even if the consequences are negative. These findings support the argument that unemployed, under-employed, and economically insecure customers are more prone to shoplifting (Ray and Hooper Briar, 1988) but contradict Nadeau, Rochlen, and Tyminski's (2019) result that the least number of shoplifters (i.e., only 14, 6.9% of their sample) come from the economically disadvantaged group.

THEORETICAL IMPLICATIONS

First and foremost, this study extends the scope of the H-V ethics framework from truck drivers (Douglas and Swartz, 2017), business students (Flores and Vasquez-Parraga, 2009), green consumption (Zou and Chan, 2019), and salesforce (Hunt and Vasquez-Parraga-1993) to consumers' ethical perspectives and behavior toward shoplifting in the retail context. Such extension provides additional insights into why shoplifting occurs in the stores from consumer ethics point of view, why shoplifting is so prevalent and pervasive despite its negative consequences and punishment from the law, how consumers in general evaluate, judge, and take on the risky behavior, and how we can prevent shoplifting by stepping into consumers' shoes and looking from their lenses. A recent study by Potdar et al., (2018) investigated the positive effect of a good relationship between employers (the store) and employees (i.e., the practice of good employee stewardship) on shoplifting prevention. However, it did not explore other factors to help deter and prevent the shoplifting behavior at its core from the consumers, the offender. Potdar, Guthrie, and Gnoth (2018) also examined the impact of a good relationship between supermarkets and shoppers on shoplifting prevention. However, without taking into account consumers' shoplifting behavior, their process of formulating ethical evaluation and judgment of the shoplifting act, and the indirect and direct effects of their evaluation and judgment on shoplifting intention, Potdar, Guthrie, and Gnoth (2018) underestimated the possibility that trust, closeness, and friendliness may be taken advantage of by irrational, immoral and opportunistic shoplifters to conceal the shoplifting act better, making it more covert, harder to detect, and more difficult to prevent. This shows the importance of studying consumers' ethics-formulating process and its effect on ethical judgment and, subsequently, shoplifting intention. Another shoplifting model proposed by Korgaonkar et al., (2020) did not consider the moderating effects of individual characteristics and shoplifting motives on the relationship between consumers' attitudes and perceptions toward shoplifting and their intentions to shoplift (page 148), which oversimplified consumers' ethical decision-making process, their evaluation, and judgment of shoplifting. By applying the H-V ethics framework, this study adopted a more personal behavioral approach to decipher what consumers think and how they will behave while debating the morality of shoplifting. The empirical results confirm the positive effects of customers' evaluations of norms and consequences on the ethical judgment process and the positive influences of ethical judgment and consequentialism on ethical intention. In addition, the empirical results provide strong support for the mediating effect of ethical judgment of shoplifting on the relationships between deontological evaluation and ethical intention and between teleological evaluation and ethical intention.

Most importantly, we propose a new shoplifting ethics model illustrated in Figure 1 to integrate the H-V ethics theory with the N-R-T typology of shoplifting. Contrary to the original H-V ethics model, this study shows that the relationships among consumers' ethical orientations (i.e., deontology, teleology), ethical judgments, and ethical intentions regarding shoplifting are contingent on the economic driver as well as consumers' age, marital status, income level and occupation in the brick-and-mortar retail store. This is important for developing behavior intervention and modification programs to prevent shoplifting behavior from the consumer side proactively. In addition, it is important for law enforcement agencies to quickly, efficiently, and effectively investigate suspicious shoplifting incidents and enforce the law. Our findings indicate that economic greed and desperation still are the root of all evil responsible for eroding consumers' morality and ethical judgment of shoplifting and consequently make consumers take risky and unlawful steps to shoplift despite punishment. This finding is in line with the extant research findings (Carroll and Weaver, 2017; Lee et al., 2018). Nevertheless, it contradicts the finding of Nadeau, Rochlen, and Tyminski (2019). We contribute to the literature by incorporating this economic reason as a moderator into the H-V ethics framework. Such a strong economic driver for shoplifting is further compounded by consumers' young age, single marital status, unemployment, and low income. We also contribute to the ongoing debate whether economic reasons change consumers' ethical judgment of shoplifting and whether economic disadvantage motivates consumers to shoplift. From this study, we discover that the influence of economic reasons is indirect rather than direct as previously suggested.

PRACTICAL IMPLICATIONS

First, consumers need to learn acceptable social norms. Babin and Babin (1996) emphasized that consumers learn moral beliefs through formal and informal systems. The findings of this study suggest that these learnings should focus on making decisions based on acceptable societal norms. Retail businesses can improve monitoring levels by emphasizing behavioral-based instruction.

In the second place, the results have implications for educating consumers about moral beliefs and norms. Our study indicated that together, teleological and ethical judgments have more influential power on consumers than each one separately (Vitell, Singhapakdi, and Thomas, 2001). Coaching customers about what is right and wrong in our society and what will be the consequences of committing shoplifting may persuade customers to make more ethical decisions.

The National Association for Shoplifting Prevention (NASP) certified programs can be adapted to effectively and systematically train and educate shoplifters about acceptable and unacceptable behaviors in retail environments. As such, this study's findings may help to design better training programs for shoplifters, focusing on socially acceptable behavior in retail stores. For instance, ethics-based scenarios and discussions could be utilized to teach the appropriate actions and norms in the store. The mock shopper training program could also be offered to incoming consumers regularly to emphasize the potential consequences of shoplifting in a real-world situation.

In the third place, our findings have brought some fresh perspectives into the existing shoplifting literature. The economic driver was found to be the main underlying reason for consumers to shoplift. As such, we suggest that retail stores make real rather than superficial commitments to charity works, donations, and job fairs to assist the groups facing economic difficulties and challenges in the short and the long run. Such long-term commitment and humanistic approach may bring retail stores much closer and appear less apprehensive to these groups of people, subtly modify their behavior from shoplifting intentions to good moral citizenship, show them the prospects of not shoplifting and responsible stewardship, make the store less of a target for revenging shoplifting behavior, encourage tight-knit community strong in self-monitoring and reporting, and eventually deter and prevent shoplifting at its core.

In the fourth and last place, this research reveals that younger, unmarried, unemployed, and low-income consumers are more vulnerable to shoplifting temptations and hence are more likely to participate in shoplifting activities than older, married, employed, and high-income. Based on this finding, we recommend that policymakers and retail stores develop easy-to-understand, quick-to-adapt, and intuitive-to-learn educational programs (e.g., free interactive apps on the smartphone or in-store digital kiosks or even augmented reality showing the unethicalness and potential consequences of shoplifting) as well as early behavioral prevention and intervention steps to prevent shoplifting (e.g., offering free public ethics courses taught by expert practitioners and academics in a real-world situation such as shoplifting), which are tailored to the needs of these vulnerable groups.

LIMITATIONS AND FURTHER RESEARCH

Our experimental design used scenarios to capture consumer-shoplifting decisions. Despite our best efforts to make the scenarios realistic, we consider only a limited number of representative situations on them. Moreover, different positive and negative consequences may change the consumers' decisions. In future studies, we encourage using different scenarios with varying degrees of consequences. We also realize that the limitations are accompanied by the limited sample size and the representativeness of the data. The data were primarily collected from consumers in the Southwestern United States, which may limit the generalizability of the results. Therefore, we urge future researchers to collect data from different regions of the United States and from different countries. Since the amount of shoplifting varies in different countries, examining differences of ethical orientations and motivations across countries may provide a useful avenue for future research.

We used personal characteristics and shoplifting motives as moderators in this study. Future studies can also explore other influential moderating variables (e.g., religiosity and academic qualification) that may have impact on ethical decision-making. Moreover, we used self-report data to predict consumers' ethical behavior. Shoplifting is a sensitive topic; consequently, social desirability bias may affect the study results. Other data collection techniques (e.g., laboratory settings) may be helpful.

Overall, shoplifting is an important topic in retail and consumer ethics literature. The findings from this study can enhance managers' understanding of consumers' ethical norms and values, which may help proactively to prevent the losses from consumers' illegal activities. Future research can address the ethical judgments concerning other consumers' illegal activities in the retail context.

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APPENDICES

APPENDIX 1. SCENARIOS

	Deontologically Unethical Condition	Deontologically Ethical Condition
Case 1: Swapping Price Tag	<p>Joe and his family live close to a clothing store called 'Elegant.' One day Joe went to the store with friends. He chose a T-shirt but did not have enough money to pay for it. He found another T-shirt that was less expensive but of sufficient quality that it could pass for the more expensive one. His friends advised him to swap the price tag. He knows that swapping price tags to pay less is a crime and punishable by law. Nevertheless, he swapped the tags in the dressing room. When he went to pay for the T-shirt, the salesperson checked the price tags against the invoices and asked no questions. In the end, swapping price tags helped him buy more clothes, even costly ones, at very affordable prices.</p>	<p>Joe and his family live close to a clothing store called "Elegant." One day Joe went to the store with friends. He chose a T-shirt, but he did not have enough money to pay for it. He found another T-shirt that was less expensive but of sufficient quality that it could pass for the more expensive one. His friends advised him to swap the price tag. However, he did not do so because he thought that swapping price tags to pay less is a crime and punishable by law. He could not buy the T-shirt at the store, but later on, after telling his parents how he had decided not to swap price tags at the store earlier that day, his parents gave him a gift-box with two T-shirts in it.</p>
Positive Consequences		
Negative Consequences	<p>Joe and his family live close to a clothing store called "Elegant." One day Joe went to the store with friends. He chose a T-shirt but did not have enough money to pay for it. He found another T-shirt that was less expensive but of sufficient quality that it could pass for the more expensive one. His friends advised him to swap the price tag. He knows that swapping price tags to pay less is a crime and punishable by law. Nevertheless, he swapped the price tags in the dressing room. When he went to pay for the T-shirt, the salesperson doubted the T-shirt was correctly priced. The salesperson checked the invoice and found that the chosen T-shirt should have been priced higher. To verify that the store was not in error, the salesperson checked the dressing room camera and observed that Joe had swapped the price tags. The salesperson collected the T-shirt and called the police to handle the incident, as is appropriate in such cases. Joe lost his honor in front of his friends and other customers after being pointed out by the salesperson. He is an example of what not to do.</p>	<p>Joe and his family live close to a clothing store called 'elegant.' One day Joe went to the store with friends. He chose a T-shirt but did not have enough money to pay for it. He found another T-shirt that was less expensive but of sufficient quality that it could pass for the more expensive one. His friends advised him to swap the price tag. However, he did not do so because he thought that swapping tags to pay less is a crime and punishable by law. Consequently, he could not buy the desired T-shirt because he lacked the money to pay for it. In addition, he could not attend the party for which he needed the new T-shirt.</p>

Case 2: Stealing Product

Positive Consequences

Paul and his family live close to a convenience store called 'minimart.' They buy daily necessities from that store. One day Paul went to the store with friends. He did not have enough money to pay for a pack of cigarettes. He knows that stealing is a crime and punishable by law. Nevertheless, he hid a pack of cigarettes inside his clothes. When he was leaving the store, the store's anti-theft security system emitted a signal indicating someone was leaving the store without paying for some merchandise. However, security personnel did not pay attention to the signal. Paul successfully came out of the store without paying for the pack of cigarettes. Stealing helped him enjoy smoking even when he didn't have to pay for it.

Paul and his family live close to a convenience store called 'minimart.' They buy daily necessities from that store. One day Paul went to the store with friends. He did not have enough money to pay for a pack of cigarettes. He knows that stealing is a crime and punishable by law. He attempted to borrow money from his friends, but they suggested he steal a pack of cigarettes instead. However, because he respected his family's values that stealing is both immoral and illegal, he decided not to steal them. Despite his momentary frustration resulting from not having his cigarettes, Paul experienced a sudden desire to quit smoking. When he arrived home and told his story to family members, they unanimously congratulated him for his decision and new attitude against smoking.

Negative Consequences

Paul and his family live close to a convenience store called "minimart." They buy daily necessities from that store. One day Paul went to the store with friends. He did not have enough money to pay for a pack of cigarettes. He knows that stealing is a crime and punishable by law. Nevertheless, he hid a pack of cigarettes inside his clothes. When he was leaving the store, the store's anti-theft security system emitted a signal indicating someone was leaving the store without paying for some merchandise. A salesperson checked his clothes and discovered the pack of cigarettes. The salesperson collected the cigarettes and called the police to handle the incident, as is appropriate in such cases. Paul lost his honor in front of his friends and other customers after being pointed out by the salesperson. He is an example of what not to do.

Paul and his family live close to a convenience store called 'minimart.' They buy daily necessities from that store. One day Paul went to the store with friends. He did not have enough money to pay for a pack of cigarettes. He knows that stealing is a crime and punishable by law. He attempted to borrow money from his friends, but they suggested he steal a pack of cigarettes instead. However, because he respected his family's values that stealing is both immoral and illegal, he decided not to steal them. Consequently, he could not smoke all day and suffered a mild depression because of his addiction to cigarettes, while his friends smoked made him the subject of bad jokes.

Note: Regarding "Cigarettes" used in the scenarios, an anonymous reviewer argued that cigarettes are kept behind the counter; therefore, can't be easily shoplifted. However, we used cigarettes in this study as a product comparable to other easily shoplifted products (e.g., gum, candy).

APPENDIX 2. SOURCES OF THE MOTIVATING FACTORS

Motivating Factor	Source
1. When customers need some products badly but do not have money to pay for them, they may be inclined to steal the products.	Ray and Hooper Briar (1988) Cox, Cox and Moschis (1990)
2. When customers want to have some merchandise but do not want to pay for it, they may be inclined to steal the merchandise.	Cox, Cox and Moschis (1990)
3. When customers do not have enough money to pay for merchandise, they are eager to have, they may be inclined to steal the items.	Schlueter et al., (1989)
4. Some customers (e.g., addicts) steal merchandise to sell as a way to make money.	Cameron (1964) Moore (1984) Klemke (1992) Cox, Cox and Moschis (1990) Krasnovsky, T. and Lane, R. C. (1998) Rouke (1955)
5. Some adolescent customers steal merchandise as a way to show their friends that they can steal.	Cox, Cox and Moschis (1990) Babin and Babin (1996) Turner and Cashdan (1988)
6. When people think stealing is not a crime, they may be inclined to steal merchandise from a store.	Schlueter et al., (1989) Babin and Babin (1996) Lasky, Jacques and Fisher (2015) Klemke (1982) Turner and Cashdan (1988)
7. Sometimes customers steal merchandise as a way to have fun and excitement.	Abelson (1989) Cox, Cox and Moschis (1990) Goldman (1991) Babin and Babin (1996)
8. When some customers believe that other customers are stealing, they themselves may be inclined to steal merchandise from a store.	Turner and Cashdan (1988) Cox, Cox and Moschis (1990)
9. When adolescents are dared by friends to steal, they may be inclined to steal merchandise.	Moore (1984) Turner and Cashdan (1988) Cox, Cox and Moschis (1990) Babin and Babin (1996)
10. Adolescent customers that cannot buy some products legally (e.g.: cigarette, beer etc.) may be inclined to steal such products instead.	Cox, Cox and Moschis (1990)
11. When people suffer psychological problems, they may be inclined to steal from a store.	Arboleda-Florez et al (1977) Moore (1984) Krasnovsky, T. and Lane, R. C. (1998)
12. When customers like high priced items badly but do not have enough money to pay for them, they may be inclined to swap price tags to pay less.	Schlueter et al., (1989) Ray and Hooper Briar (1988) Cox, Cox and Moschis (1990)

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| 13. When customers choose to buy some merchandise, but the price seems too high, they may be inclined to pay less for the desired merchandise by swapping price tags. | <i>Carroll and Weaver (2017)</i> |
| 14. When customers believe that retailers make excessive profits on merchandise, they may be inclined to swap price tags. | <i>Prestwich (1978)</i>
<i>Turner and Cashdan (1988)</i> |
| 15. When customers believe that their best chance of not being caught stealing is to swap price tags, they may be inclined to swap price tags. | <i>Zetocha (1986)</i> |
| 16. When customers believe that swapping price tags to pay less is not a crime, they may be inclined to swap price tags. | <i>Babin and Babin (1996)</i> |
| 17. When customers believe that other customers swap price tags and pay less, they may be inclined to swap price tags. | <i>Cox, Cox and Moschis (1990)</i>

<i>Moore (1984)</i> |
| 18. Sometimes customers swap price tags when friends dare them to do so. | <i>Turner and Cashdan (1988)</i>
<i>Cox, Cox and Moschis (1990)</i>
<i>Babin and Babin (1996)</i> |
| 19. Sometimes customers swap price tags to buy high priced items at an affordable cost. | <i>Carroll and Weaver (2017)</i> |
| 20. When customers are emotionally attached to an item but cannot afford it, they may be inclined to swap price tags to pay less. | <i>Babin and Babin (1996)</i> |
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APPENDIX 3. FULL REGRESSION RESULTS

Dependent Variable	Predictor Variable	Parameter (Unstandardized)	Parameter (Standardized)	t-statistic	p-value	R ² (Partial)	R ² (Model)
1. Ethical Judgment	Intercept	3.363		13.840	0.000		0.778
	H1 Deontology(Deon)	8.818	0.878	29.202	0.000	0.775	
	H2 Teleology (Teleo)	0.506	0.054	1.801	0.073	0.003	
2. Intention	Intercept	3.315		9.048	0.000		0.594
	H4 Ethical Judgment (EJ)	0.681	0.750	18.359	0.000	0.557	
	H3 Teleo	1.030	0.121	2.972	0.003	0.037	
3. Ethical Judgment (With Interaction)	Intercept	-5.301		-9.224	0.000		0.819
	Deontology (Deon)	3.364	0.361	2.068	0.040	0.775	
	Teleology (Teleo)	3.019	0.323	2.264	0.025	0.003	
	Occupation × Deon	-0.314	-0.067	-0.721	0.471	0.002	
	Occupation × Teleo	0.556	0.126	1.340	0.182	0.000	
	Age × Deon	0.050	0.214	1.813	0.071	0.001	
	Age × Teleo	-0.024	-0.093	-0.882	0.379	0.000	
	Gender × Deon	-0.234	-0.055	-0.575	0.566	0.000	
	Gender × Teleo	0.417	0.096	1.074	0.284	0.002	
	Marital Status × Deon	1.159	0.615	5.280	0.000	0.005	
	Marital Status × Teleo	-0.948	-0.521	-4.775	0.000	0.020	
	Income × Deon	0.326	0.138	1.705	0.089	0.005	
	Income × Teleo	-0.137	-0.058	-0.714	0.476	0.000	
	Social × Deon	0.049	0.145	1.061	0.290	0.001	
	Social × Teleo	-0.033	-0.097	-0.739	0.461	0.000	
	Experiential × Deon	0.075	0.197	1.320	0.188	0.000	
	Experiential × Teleo	-0.087	-0.231	-1.535	0.126	0.000	
	Economic × Deon	-0.099	-0.236	-2.062	0.040	0.001	
	Economic × Teleo	0.092	0.208	1.881	0.061	0.003	
	Emotional × Deon	-0.031	-0.189	-1.205	0.229	0.000	
	Emotional × Teleo	0.030	0.180	1.095	0.275	0.001	

	Intercept	2.408		3.929	0.000	0.631
	Ethical Judgment (EJ)	0.581	0.638	2.038	0.043	0.579
	Teleology (Teleo)	1.167	0.137	0.903	0.367	0.015
	Age × EJ	-0.004	-0.159	-0.910	0.364	0.003
	Age × Teleo	0.019	0.083	0.697	0.487	0.000
	Occupation × EJ	0.168	0.303	2.255	0.025	0.005
	Occupation × Teleo	-0.732	-0.182	-1.830	0.069	0.002
	Gender × EJ	0.019	0.037	0.266	0.790	0.000
	Gender × Teleo	-0.102	-0.026	-0.265	0.791	0.000
4. Intention (With Interaction)	Marital status × EJ	-0.040	-0.178	-0.883	0.378	0.000
	Marital status × Teleo	0.376	0.227	1.803	0.073	0.007
	Income × EJ	0.055	0.180	1.617	0.107	0.001
	Income × Teleology	-0.208	-0.097	-1.062	0.289	0.002
	Social × EJ	0.011	0.291	1.422	0.156	0.000
	Social × Teleo	-0.051	-0.165	-1.187	0.236	0.003
	Experiential × EJ	-0.009	-0.196	-0.876	0.382	0.003
	Experiential × Teleo	0.024	0.071	0.441	0.659	0.001
	Economic × EJ	0.006	0.113	0.729	0.467	0.003
	Economic × Teleo	-0.084	-0.210	-1.768	0.078	0.004
	Emotional × EJ	-0.004	-0.205	-0.872	0.384	0.001
	Emotional × Teleo	0.030	0.199	1.127	0.261	0.002