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LINKING THEORY & PRACTICE

Reporting Corporate Theft: Breaking the Taboo

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The Linking Theory & Practice section contains the article "Shedding Light on Employee Theft's Dark Figure: A Typology of Employee Theft Nonreporting Rationalizations." Jay P. Kennedy, researcher at Michigan State University and author of the article, is able to combine his expertise on the multilevel antecedents of corporate crime, employee theft, and business ethics in a challenging and comprehensive piece on a very sensitive issue. Corporate theft is a dirty secret of the corporate world. In particular, owners of small businesses have to deal with this crime. There are many ways for employees to steal from their bosses, and a majority of the theft isn't reported. In particular, what makes the reporting of employee theft so sensitive is that it has to be done by colleagues. They are the ones who witness corporate theft on a daily basis, or at least know it is going on. To report their own colleagues' misbehavior, however, can be seen as betrayal. At the same time, most managers or company owners have difficulty dealing with this problem. After all, in most cases it is difficult to come up with hard evidence, and they don't want to create a culture of distrust. In addition, the boss is often emotionally connected with the offender—in particular, in the case of small business.

Jay P. Kennedy is the first to develop a typology of employee theft nonreporting rationalizations. Such a typology not only is key for organizational scholars to better understand the underlying factors that develop underreporting, but will help managers and (small) business owners in dealing with this problem as well. The author has used mainly interview data in his analysis, which gave him the opportunity to give both employees and business owners a voice. From the interview citations the frustrations of the business owners become very clear. The author managed to come up with an in-depth analysis of nonreporting. In particular, when the theft was deemed trivial or the behavior was not deemed to be theft, the victimized owner most of the time won't report the crime. On the other hand, Jay P. Kennedy convincingly shows in this article that when the theft was seen as significant and nontrivial, then the likelihood of reporting dramatically increased. Eventually, personal factors and connections (between the owner and the offender) play a crucial role in the decision (not) to report corporate theft. The author did a great job of breaking the taboo. This article will help us understand this phenomenon, and it will give guidance to (small) business owners how to deal with a very sensitive issue.

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