

**Abusive Supervision and its Effects on Employee Time Theft: The Mediating Roles of
Emotional Exhaustion and Moral Disengagement**

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Abstract

Drawing upon the conservation of resources theory, I develop and test a theoretical model specifying how abusive supervision affects employee time theft. The data was collected in three waves with one-month intervals, and 635 samples were received. I used multiple regression to examine the direct and moderating effects. Additionally, the bootstrapping method was used to test mediating effects. I found that abusive supervision was positively correlated with emotional exhaustion and moral disengagement; also, emotional exhaustion and moral disengagement played mediating roles between abusive supervision and employee time theft. The results advance understanding of how perceived leaders' abusive supervision enhances employees' time theft. It contributes to the literature by confirming emotional exhaustion and moral disengagement as a pathway linking abusive supervision to employee time theft. The study further identifies perceived co-worker support as a moderating variable in the indirect relationship between abusive supervision and employees' time theft.

Keywords: Abusive supervision, co-worker support, emotional exhaustion, moral disengagement, time theft

Word count – 5,951 words

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A growing interest has been observed in deviant or counterproductive behaviors in the workplace (Ferris *et al.*, 2016; Palanski *et al.*, 2014; Wang *et al.*, 2014; Avey *et al.*, 2014). As a result, research on abusive supervision or the “dark side” of leadership has emerged, a topic that emphasizes its detrimental effects on employees (Martinko *et al.*, 2013; Tepper, 2007). Abusive supervision is defined as the subordinates’ perceptions of “the sustained display of hostile verbal and nonverbal behaviors, excluding physical contact” from their supervisors (Tepper, 2000).

Extant research has established that abusive supervision is negatively related to employee outcomes, such as job satisfaction, psychological well-being, and citizenship behaviors (Restubog *et al.*, 2011; Tepper, 2000; Aryee *et al.*, 2007), and positively associated with feedback avoidance and deviant behaviors toward supervisors (Thau *et al.*, 2009; Whitman *et al.*, 2014). However, inferring the causal relationships implied by these studies may be limited because those outcomes don’t show an individual’s time theft, which is directly or indirectly affected by abusive supervision and can manifest in a variety of ways within work settings. Milenkovic (2021) suggested that nearly 75% of United States businesses are affected by employee time theft, costing them 20% of each dollar earned. In particular, time theft is fairly common and quite consequential for organizations; however, it still received less empirical attention as an outcome of supervisor behavior compared to other unethical work behaviors. (For notable exceptions of papers that examine employee time theft, see, for instance, Brock *et al.*, 2013; Harold *et al.*, 2021; Henle *et al.*, 2010; Peng *et al.*, 2020). As a result, scholars have limited insights to impart to organizations wishing to minimize this costly and prevalent behavior. Thus, the first goal of this study is to examine the causal relationship between abusive supervision and employee time theft.

To understand the underlying mechanisms by which abusive supervision affects subordinate outcomes, studies have drawn upon social exchange theory and justice theory to examine potential mediators, such as ego depletion (e.g., Thau and Mitchell, 2010) and interactional justice (e.g., Aryee *et al.*, 2007). Recently, research based on the conservation of resources (COR) theory (Hobfoll and Shirom, 2001; Hobfoll, 1989) highlighted the stress process of abusive supervision by examining the mediating role of psychological strain in the form of workplace stressors (e.g., Aryee *et al.*, 2008; Whitman *et al.*, 2014). COR theory posits that stress is activated by a threat and/or actual loss of valued resources and that individuals are motivated to protect and retain their limited resources (Hobfoll, 1989). Considering abusive supervision as a workplace stressor, Whitman *et al.* (2014) suggested that abusiveness may deplete subordinates’ cognitive resources, which leads to their coping strategy (i.e., avoidant behaviors) in an attempt to conserve their remaining resources. To continue this research stream, I use COR as an overarching theory and argue that supervisor abusiveness depletes the resources of subordinates; thus, subordinates experience detrimental psychological consequences and tend to be off from work when they are supposed to work (Hu *et al.*, 2023). The second goal of this study is to determine if emotional exhaustion and moral disengagement are potential mechanisms that can explain the effect of abusive supervision on employee time theft.

Abusive supervision may not uniformly affect all employees (Tepper, 2007), and researchers have examined the potential moderating factors that change the magnitude of such an effect (e.g., Restubog *et al.*, 2011). Tepper (2007), in his study, has posited that

subordinates who perceive their supervisor to be abusive, experience psychological distress like anxiety, depression, and burnout. However, in one of his earlier works, Tepper (2000) suggested that the pernicious effect of abusive supervision might differ in type and severity from one employee to another. Although several studies have investigated the relationship between abusive supervision and employees' job attitudes and outcomes (Harris *et al.*, 2007; Tepper, 2000), very little is known about the potential moderators, especially the ones that can reduce the harmful effect of abusive supervision on the victim (Tepper, 2000; Tepper *et al.*, 2001). The study of such neutralizers becomes more imperative as abusive supervision is unlikely to be fully eradicated from the workplace (Harvey *et al.*, 2007). My assertion is that a loss of critical resources (because of abusive supervision) can be compensated by the gain of critical resources from other sources (co-worker support). Thus, as the third goal of this study, I hope to add to this line of research by focusing on the moderating role of the perceived co-worker support within which the supervisor and subordinate interact.

This study contributes to the abusive supervision and employee time theft research in three ways: First, by exploring the impact of abusive supervision on employee time theft, I enhance the current understanding of the role of negative leadership in the development of employee time theft and enrich the research on the antecedents of employee time theft and outcomes of abusive supervision. Second, this study enriches the literature on abusive supervision and employee time theft by identifying emotional exhaustion and moral disengagement as mediators. In doing so, I responded to the call from Hu *et al.* (2023) to explore the underlying mechanisms linking abusive supervision and time theft. Third, this study enriches the understanding of boundary conditions of the employee time theft mechanism. This study is among the first to explore and verify that perceived co-worker support moderates the effect of abusive supervision on employees' time theft via emotional exhaustion and moral disengagement, thereby showing the importance of social influence from other colleagues.

Theoretical Background And Hypotheses Development

Abusive supervision, emotional exhaustion, and employee time theft

Previous research has consistently demonstrated that emotional exhaustion often emerges as a response to workplace stressors (Maslach *et al.*, 2001). Scholars have found that emotional exhaustion leads to diminished self-esteem, frustration, nervousness, and irritability in employees and reduces job involvement and performance (Aryee *et al.*, 2008). Emotional exhaustion is characterized by the depletion of emotional and physiological resources, an individual's perception of diminished emotional capacity, and the exhaustion of associated physiological resources (Lam *et al.*, 2017). Studies have indicated that employees may engage in behaviors detrimental to the organization when they experience hostile treatment. Consequently, engaging in time theft becomes a rational response for employees facing organizational pressures (Henle *et al.*, 2010). Time theft serves as a temporary means for employees to escape negative emotions or circumstances (Martin *et al.*, 2010).

According to the Conservation of Resources (COR) theory, individuals possess limited resources, including psychological resources. Continuous investment of these resources in work can deplete them, while intrinsic motivation serves as a protective factor for resource expansion. However, there is a contradiction between these considerations, leading individuals to reduce or cease resource inputs to safeguard against resource depletion (van Woerkom *et al.*, 2016). Leaders with narcissistic traits tend to engage in blaming, threatening, or demoralizing behaviors toward their employees, which triggers negative

emotions (Grijalva *et al.*, 2015). Klotz and Neubaum (2016) have also highlighted that narcissistic leaders not only exploit their power for personal gain but also engage in bullying and oppression. The abusive treatment by supervisors negatively impacts employees' psychological well-being, leading to increased psychological pressure.

Consequently, employees develop resistance-related negative emotions, which can result in emotional exhaustion or even self-denial (Hobfoll, 2001). To prevent further loss of their resources, employees may resort to engaging in time theft behaviors as a response to the abusive conduct of narcissistic leaders. Based on these premises, the following hypothesis is proposed:

Hypothesis 1: Abusive supervision has a positive indirect relationship with employee time theft through emotional exhaustion.

Abusive supervision, moral disengagement, and employee time theft

According to Bandura (1986), moral disengagement is a set of mechanisms that deals with the “psychological processes by which moral reactions can be disengaged from inhumane conduct” to engage in behavior that violates one’s moral standard (Bandura, 1990). The prevailing view is that moral disengagement allows an individual to engage in negative behavior by rationalizing the act and diminishing or eliminating the negative emotions associated with doing so (e.g., Bandura, 2015; Beu and Buckley, 2004; Detert *et al.*, 2008; Hymel *et al.*, 2005; Moore, 2008; Moore *et al.*, 2012). Bandura (1986) proposed three sets of disengagement mechanisms: one set to facilitate the cognitive restructuring of unethical acts to make them appear less damaging or severe (moral justification, euphemistic labeling, and advantageous comparison); another set to minimize the role the individual actor played in causing harm (displacement of responsibility and diffusion of responsibility); and one set that reframes the effects of one’s actions, either by minimizing the outcomes or by minimizing the perceptions of distress those actions have caused others (distortion of consequences, dehumanization, and attribution of blame).

The social exchange relationship between abusive supervision and employee time theft stands to illuminate a relationship that is assumed but remains empirically unexplored. I have chosen moral disengagement as a cognitive mediating variable in the abusive supervision-time theft relationship for a number of reasons. First, I know that most individuals perceive abusive supervision as behavior that degrades the exchange relationship and is outside the bounds of proper organizational behavior. Therefore, when a supervisor acts in an abusive way, the employee is likely to morally disengage, perhaps using moral justification, or a “tit for tat” rationale, to excuse his or her subsequent time theft behavior aimed at equalizing the exchange relationship with the abusive supervisor.

Second, while Moore *et al.* (2012) described moral disengagement as an individual difference variable, Moore (2015) subsequently explained that moral disengagement could also be a process that results from experiencing certain behaviors over time and that, as such, should be studied as a mediator. As Bandura (1991) suggests, moral agency may have a contextual component as well as an individual difference component. In this research, I conceptualize moral disengagement as a cognitive mechanism (Bandura, 1999) that acts to help individuals downplay the harm caused by time theft and permit themselves to do so. Therefore, when an employee is a victim of abusive supervision, his or her cognitive reaction is likely to be one of moral disengagement. This disengagement allows him or her to engage in time theft. Hence, I proposed the following hypothesis:

Hypothesis 2: Abusive supervision has a positive indirect relationship with employee time theft through moral disengagement.

Moderating role of perceived co-worker support

Previous research has examined the significance of social support in fostering positive outcomes for employees within organizational contexts (e.g., Beehr *et al.*, 2003; Mendelson *et al.*, 2000). Social support encompasses behaviors such as helping others, demonstrating respect, and being considerate in the workplace. It can manifest as instrumental support, involving financial assistance and sharing critical information and resources, or emotional support, involving offering sympathy, providing emotional support, and supporting one's ideas (Antonucci *et al.*, 1990). Studies in the field of work stress have proposed the "buffering hypothesis," suggesting that social support has the potential to mitigate the adverse effects of work-related stressors (Sarafino and Smith, 2014). In a work environment, supervisors and coworkers are typically recognized as the primary sources of social support that significantly impact employees' well-being (Ng and Sorensen, 2008). However, in the context of abusive supervision, subordinates may only expect support from their coworkers, which could help alleviate the harmful effects of abusive supervision (Duffy *et al.*, 2002; Pradhan and Jena, 2016). In their cross-domain buffering hypothesis, Sawyer *et al.* (2022) argued that social support from one domain (coworkers) can neutralize the detrimental effects of another domain (abusive supervisors).

Additionally, according to Hobfoll's (1989) Conservation of Resources (COR) theory, resource gains from one source (coworker support) can compensate for resource losses from others (such as lack of support from a supervisor or abusive supervision). Therefore, I propose that perceived coworker support can potentially serve as a neutralizing factor in mitigating the negative impact of abusive supervision on subordinates' emotional exhaustion. Hence, the following hypothesis is put forth:

Hypothesis 3: Perceived co-worker support moderates the positive relationship between abusive supervision and emotional exhaustion such that it is weaker under stronger perceived co-worker support.

Prior research has explored the potential of perceived coworker support in mitigating the negative impact of abusive supervision on job outcomes (Wu and Hu, 2009). However, in this research, I propose that perceived coworker support can diminish the mediating role of emotional exhaustion in the relationship between abusive supervision and an employee's time theft by offering relief to the abused employee. Earlier studies indicate that social support could be crucial for employees dealing with stressful situations (Terry *et al.*, 1993). Consequently, it is reasonable to hypothesize that employees who perceive positive support from coworkers will experience less exhaustion and, as a result, may engage less in time theft during their work hours. Therefore, I put forward the conditional mediation hypothesis:

Hypothesis 4: Perceived co-worker support moderates the positive indirect relationship that abusive supervision has with employee time theft (via emotional exhaustion) such that it is weaker under higher perceived co-worker support.

When employees perceive higher levels of support from their co-workers, the negative effects of abusive supervision on moral disengagement may be mitigated or reduced. This highlights the importance of fostering a supportive and positive work environment, as it can buffer the harmful effects of abusive supervision on employees' ethical decision-making

processes and behaviors (Greenbaum *et al.*, 2017). Feng and Savani (2023) found that perceived co-worker support acts as a protective factor, helping employees cope with the detrimental effects of abusive supervision. When employees feel supported by their co-workers, they are more likely to maintain their ethical standards in the face of abusive behavior from supervisors (Tews *et al.*, 2019). This underscores the significance of promoting teamwork, collaboration, and a strong sense of camaraderie among colleagues in the workplace. In addition, organizations can implement strategies to enhance perceived co-worker support, such as fostering open communication, encouraging mutual respect, and creating opportunities for teamwork and peer support (Geldart *et al.*, 2018; Scott *et al.*, 2014). By cultivating a culture of support among employees, organizations can mitigate the negative impact of abusive supervision and foster a more positive and ethical work environment. This, in turn, can lead to improved employee well-being, job satisfaction, and overall organizational performance. When employees feel supported by their co-workers, they are more likely to be engaged and motivated in their work. This can result in higher productivity, better teamwork, and a more positive organizational culture. Furthermore, positive relationships with co-workers can act as a buffer against the negative effects of abusive supervision, helping employees maintain their morale and commitment to the organization. Therefore, I proposed the following hypothesis:

Hypothesis 5: Perceived co-worker support moderates the positive relationship between abusive supervision and moral disengagement such that it is weaker under stronger perceived co-worker support.

When employees feel supported by their co-workers, they may be better equipped to cope with the negative effects of abusive supervision (Feng and Savani, 2023), potentially mitigating the likelihood of engaging in time theft. To understand the dynamics at play, it's important to delve into the mechanisms through which co-worker support could moderate the indirect relationship between abusive supervision and time theft via moral disengagement. It suggests that when employees perceive strong support from their co-workers, they may be more resilient in the face of abusive supervision, leading to a reduced inclination to engage in behaviors such as time theft. This support can act as a buffer, helping employees deal with the stress and negative emotions that may arise from abusive supervision (Dirican and Erdil, 2022). Additionally, a supportive work environment can foster employees' sense of belonging and loyalty, making them less likely to engage in behaviors that could harm the organization (Gonzalez-Morales *et al.*, 2018). By cultivating a deeper understanding of how co-worker support can moderate the relationship between abusive supervision and time theft, organizations can develop strategies to promote a positive and supportive workplace culture that benefits both employees and the organization as a whole. Hence, I proposed the following hypothesis:

Hypothesis 6: Perceived co-worker support moderates the positive indirect relationship that abusive supervision has with employee time theft (via moral disengagement) such that it is weaker under higher perceived co-worker support.

Methods

Data collection and sample

I followed a positivist approach and quantitative methodology to test the proposed hypotheses empirically. I collected the data via MTurk by developing an online survey questionnaire using the Qualtrics platform. I limited participants to full-time working adults in the United

States of America. Aguinis *et al.* (2021) suggested that when survey questionnaires are well designed for online research platforms such as MTurk, Prolific, etc., they can help to gather appropriate data from a broader population. To reduce the concern for common method variance (CMV) (Podsakoff *et al.*, 2003) and allow for the establishment of causal linkages between key variables (Mathieu and Taylor, 2006), the data was collected as a time-lagged with three waves and one month apart in each wave. At time 1, the participant responded to a survey on abusive supervision and perceived co-worker support, independent and moderator variables, along with control variables (related to employee and supervisor). I received responses from 1000 participants. After one month, at time 2, the participants responded to a survey on emotional exhaustion and moral disengagement, the mediator variables in the study. I received 822 responses at time 2. After one month from time 2, at time 3, the participants responded to a survey on time theft, and I obtained 655 responses. Based on the guideline by Aguinis *et al.* (2021) (i.e., responses with less than 2 seconds per item and failing attention check questions) and matching responses from three surveys, I obtained the final valid sample of 635 with a 63.50% response rate.

The mean age of the respondents was 40.37 ($SD = 11.53$). Among the respondents, 346 (38.6%) were female, and 390 (61.40%) were male. Regarding education, 430 (67.7%) have a bachelor's or above degree. Regarding tenure in the organization, 346 (54.50%) have 5 or more years of experience. Regarding tenure with a supervisor, 197 (31%) have 5 or more years of experience.

Measures

This study adapts pre-established scales from the literature related to the study context to achieve meaningful results. The scales are assessed using different Likert scales.

Abusive supervision. I assessed abusive supervision using a 15-item scale from Tepper (2000) on a 5-point Likert scale ranging from 5 (*He/she uses this behavior very often with me*) to 1 (*I cannot remember him/her ever using this behavior with me*). The sample item includes, "My boss reminds me of my past mistakes and failures." The Cronbach's alpha for this measure was 0.95.

Perceived co-worker support. Susskind *et al.*'s (2003) three-item scale was adopted to measure employees' perceived co-worker support. I replaced the term "customer service duties" and "service duties" with the term "my job" (Yang *et al.*, 2020). The sample item includes, "When performing my job, I rely heavily on my co-workers." The participants responded on a 5-point Likert scale ranging from 1 (*strongly disagree*) to 5 (*strongly agree*). The Cronbach's alpha for this measure was 0.83.

Emotional exhaustion. A 9-item scale adapted from Maslach and Jackson (1981) was employed to measure emotional exhaustion. Each item was measured on a 7-point Likert scale, ranging from 1 (*strongly disagree*) to 7 (*strongly agree*). The sample item includes, "I feel used up at the end of the workday." The Cronbach's alpha for this measure was 0.96.

Moral disengagement. I measured moral engagement using the 8-item scale from Moore *et al.* (2012) on a 7-point Likert scale ranging from 1 (*strongly disagree*) to 7 (*strongly agree*). The sample item includes, "Some people have to be treated roughly because they lack feelings that can be hurt." The Cronbach's alpha for this measure was 0.89.

Employee time theft. I assessed employee time theft by adapting Harold *et al.*'s (2022) 15-item scale. Each item was measured on a 7-point Likert scale, ranging from 1 (*never*) to 7 (*always*). The sample item includes, "I took longer breaks than my boss/company allows me to take." The Cronbach's alpha for this measure was 0.93.

Control variables. Following recent research (Tepper *et al.*, 2008; Zheng and Liu, 2017), I controlled three demographic variables: employee age, sex, and education. Moreover, I also controlled employees' tenure in the organization and tenure with current supervisors.

Analytic Procedure

First, I conducted confirmatory factor analysis (CFA) using IBM AMOS 28 to test the measurement model and examine the variables' discriminant validity, convergent validity, and composite reliability (Hair *et al.*, 2017). I performed parceling based on the single-factor method (SFA) to avoid non-convergence and enhance indicators' reliability. As the number of items per construct increases, the stability of the measurement model's results decreases (Floyd and Widaman, 1995). Item parceling proffers more reliable factor solutions than item-level data, particularly for factor structures with lengthy scales, such as ours (Little *et al.*, 2002). It reduces item-specific biases and random error (Matsunaga, 2008) and increases the chances of the distribution of scores approaching normality (Bandalos, 2002; Little *et al.*, 2002). It is completed by subjecting all items on a particular scale to a factor analysis in which a single-factor solution is specified; I then pair the item with the highest loading with the item with the lowest loading to form the first composite. I then pair the item with the highest and lowest loadings among the remaining items to form the second composite. This process is repeated until all items have been assigned to composites. Next, I used hierarchical multiple regression analysis to test the hypotheses using IBM SPSS 28 (Cohen *et al.*, 2003). I further used the PROCESS macro in SPSS with 5,000 bootstrapping to test the mediation effects (Preacher and Hayes, 2004). Following the recommendation by Preacher and Hayes (2004), I performed a significance test on the mediation effect by investigating whether the 95% confidence intervals do not contain zero. To test the moderated mediation effect, I utilized an SPSS macro based on the approach by Preacher *et al.* (2007). The macro conducted the execution of the suggested bootstrapping method and allowed us to test the moderated mediation effects. I also used 5,000 bootstrapping and 95% confidence intervals for testing moderated mediation. Before conducting the analysis, I mean-centered the predictor (i.e., abusive supervision) and the moderator (i.e., perceived co-worker support) to avoid multicollinearity effects (Jaccard *et al.*, 1990).

Results

Descriptive statistics

Table 1 shows the means, standard deviations, and bivariate correlations among the control and study variables.

Confirmatory factor analysis

I conducted a confirmatory factor analysis to assess the model fit, reliability, and validity of the constructs. I used the chi-square (χ^2) test to evaluate the model fit and other fit indices to generate further information. The chi-square ($\chi^2 = 1309.29$; $df = 265$; $p < 0.001$) is significant, other model fit indices (Incremental Fit Index [IFI] = 0.931, Comparative Fit Index [CFI] = 0.931, Tucker-Lewis Index [TLI] = 0.922, Root Mean Square Error of Approximation [RMSEA] = 0.079), and Standard Root Mean Squared Residual [SRMR] = 0.047) were within the normal cut-off values (Hu and Bentler, 1995).

The average variance extracted (AVE), composite reliability (CR), and factor loadings were used to assess the convergent validity of the measurement model. The results show high-standardized factor loadings, which are significant at $p < 0.01$ (Anderson and Gerbing, 1988). The composite reliabilities exhibit satisfactory internal consistency, ranging between 0.836 and 0.968 (Bagozzi and Yi, 1988). Likewise, AVE estimates of the constructs range between 0.631 and 0.883 (Bagozzi and Yi, 1988). The discriminant validity was conducted by using the Fornell-Larcker criteria. I compared the square root of AVE of every construct with the co-relation between the construct and other constructs (Fornell and Larcker, 1981). All the comparisons of AVE show favorable results with the corresponding values (see Table 2).

Hypotheses testing

The regression results show that abusive supervision was significantly related to emotional exhaustion ($B = 0.948$, $SE = 0.117$, $p < 0.001$; in Table 3) and to moral disengagement ($B = 0.674$, $SE = 0.068$, $p < 0.001$; in Table 4). Furthermore, Table 5 shows that emotional exhaustion ($B = 0.090$, $SE = 0.020$, $p < 0.001$) and moral disengagement ($B = 0.221$, $SE = 0.035$, $p < 0.001$) were positively related to employee time theft. According to bootstrapped analysis with 95% confidence intervals (in Table 6), the indirect relationship between abusive supervision and employee time theft through emotional exhaustion was positive and significant ($B = 0.066$, CI [0.015, 0.121]), therefore supporting hypothesis 1. Similarly, the indirect relationship between abusive supervision and employee time theft via moral disengagement was also significant ($B = 0.103$, CI [0.052, 0.162]). Therefore, hypothesis 2 is supported.

The moderation of perceived co-worker support on the relationship between abusive supervision and emotional exhaustion was insignificant ($B = 0.101$, $SE = 0.100$, $p = 0.315$; in Table 3), therefore not supporting hypothesis 3. However, Table 7 shows that the indirect relationship between abusive supervision and employee time theft through emotional exhaustion was significant when perceived co-worker support was high ($B = 0.053$, CI [0.014, 0.122]) and low ($B = 0.054$, CI [0.013, 0.101]). Overall, the moderation of perceived co-worker support in the indirect relationship via emotional exhaustion was also not significant ($B = 0.006$, CI [-0.007, 0.020]), thus not supporting hypothesis 4.

The moderation of perceived co-worker support on the relationship between abusive supervision and moral disengagement was significant ($B = 0.225$, $SE = 0.059$, $p < 0.001$; in Table 4), supporting hypothesis 5. Figure 2 shows the interaction pattern. Additionally, Table 7 shows that the indirect relationship between abusive supervision and employee time theft through moral disengagement was significant when perceived co-worker support was high ($B = 0.159$, CI [0.073, 0.259]) and low ($B = 0.087$, CI [0.044, 0.141]). Overall, perceived co-worker support significantly moderated the indirect relationship ($B = 0.043$, CI [0.002, 0.082]), supporting hypothesis 6.

Discussion

The purpose of the current study is to investigate how supervisors' abusive behavior and co-worker support interact with each other, as well as how this interaction influences employee time theft through emotional exhaustion and moral disengagement. The direct effect of abusive supervision on emotional exhaustion and moral disengagement is statistically significant. However, when perceived co-worker support was added as a moderator, the moderating effect was not statistically significant on the relationship between abusive

supervision and emotional exhaustion. Additionally, I investigated two distinctive routes, which serve as the underlying mechanism explaining the impact of abusive supervision on employee time theft. The results demonstrate that both mediation routes are complementary in affecting employee time theft in the workplace. In summary, the results suggest that the two mediators significantly enhanced employees' time theft among individuals who regularly experience a high level of abusive supervision even when employees receive support from their co-workers. These findings have important theoretical and practical implications.

Theoretical implications

The current study systematically examines the underlying mechanisms that explain how abusive supervision affects employees' time theft by focusing on emotional exhaustion and moral disengagement as potential mediators. In addition, drawing on the Conservation of Resources theory (Halbesleben *et al.*, 2014; Hobfall, 1989), I focus on perceived co-worker support as a situational factor to better understand how such support moderates the indirect effect of abusive supervision on employees' time theft *via* emotional exhaustion and moral disengagement. In doing so, this study provides a more comprehensive explanation of how situational factors in the workplace (i.e., perceived co-worker support) moderate the psychological mechanisms underlying the impact of supervisors' behavior (i.e., abusive supervision) on time theft.

Previous studies have not yielded any results related to the relationship between abusive supervision and employee time theft *via* emotional exhaustion. I filled this gap in the extant literature and provided some plausible explanations regarding how I can better understand the relationship between the two factors by suggesting that abusive supervision plays a significant role in enhancing employee time theft. This argument is supported by the results generated from the data. The results support predicted mediation routes (Abusive Supervision → Emotional Exhaustion → Employee Time Theft). This finding carries an important implication: individuals who experience a high level of abusive supervision may conduct more time theft as they experience emotional exhaustion in the workplace. Additionally, the result is not changed when perceived co-worker support is added. When an individual who experiences a high level of abusive supervision is supported by their co-workers, this individual still experiences emotional exhaustion, which in turn leads to increased time theft.

I also advance the literature on employee time theft by focusing on moral disengagement and investigating how this variable enhances individuals' time theft in the workplace. Although moral disengagement has been accorded relatively less attention in the literature on time theft, this study suggests that moral disengagement is an important phenomenon that leads to employee time theft because this cognitive restructuring allows employees to behave unethically without feeling guilty about their actions. In other words, individuals with high moral disengagement tend to waste a significant amount of time, effort, and energy from their work routine.

Finally, I advance the literature on co-workers' support and employee time theft by focusing on perceived co-worker support as a critical situational factor and by investigating how this factor affects the psychological mechanisms underlying the impact of supervisors' behavior (i.e., abusive supervision) on employee time theft. Previous studies have primarily focused on the direct effect of abusive supervision on psychological distress (e.g., Bormann and Gellatly, 2021; Ng *et al.*, 2021). And yet, to date, the role of co-worker support has not been examined. The current study contributes to the literature by including perceived co-

worker support as an important moderator that can enhance the mediation effects on employee time theft.

Practical implications

The study has several important implications for organizations to curb this workplace menace. First, organizations may consider incorporating in their selection procedure a detailed background check to identify individuals having abusive or troubled pasts. Individuals high on aggression or tending to abuse (which can be checked through several psychometric tests) may also be rejected. Organizations may also consider putting the doubtful candidate on probation for the first few years in order to escape from expensive litigation arising from firing a permanent employee.

Although it is desirable to eradicate abusive behaviors at work, considering the impossibility of this task, organizations will be content enough to identify ways by which such toxic behaviors can be curtailed. Second, organizations will benefit from the knowledge that supervisory abuse affects different individuals; some individuals are more tolerant and capable of handling such abuses tactfully, whereas others are not so tactful or well-equipped with coping resources. This will help organizations facilitate their members' training on how to cope effectively with stressors like supervisory abuse. In addition, organizations can introduce several human resource management practices, such as confidential coaching, encouraging proactive and prohibitive voice behaviors, sensitizing employees about acceptable and unacceptable work behaviors, mentoring services, and training employees to engage in constructive conflict, which might help both subordinates as well as supervisors to improve their workplace interactions.

Third, training and counseling should also be extended to supervisors having a history of abusive behaviors or those at risk of abusive practices. Training in emotional intelligence, tolerance, and anger management will make them more considerate toward their subordinates. Since abusive supervision is a perceptual assessment of subordinates' opinions about their supervisor's abusiveness, organizations should encourage supervisors to identify and correct misunderstandings with subordinates at the early stages in order to check the development of perceptions of mistreatment and/or supervisory abuse before they get reinforced over time (Chan and McAllister, 2014).

Limitations and Future Research

Despite the importance of the findings, this study is not without limitations. This study gathered the responses from the same source. Despite the attempt to create a temporal separation (Podsakoff *et al.*, 2003) (i.e., surveys separating the measurement of the variables for each participant), the time delay of one month might be too short. Thus, I conducted a CMV analysis using the procedure suggested by Williams *et al.* (2010) and found that CMV was not a major concern. Nevertheless, future research may benefit from collecting data from multiple sources (e.g., employee and their supervisor; Liu *et al.*, 2013).

Another potential limitation is that time theft was self-reported, as respondents might not truly express true answers due to social desirability bias (Fisher, 1993). Time theft can be better reflected by tracking employees' actual job activities through a monitoring system installed on personal computers and mobile devices (Xu *et al.*, 2022). However, this method can be challenging as it is intrusive and invades respondents' privacy. I also did not assess the actual duration of time theft. Arguably, at higher levels of abusive supervision, employees

may engage in time theft for longer periods. It could also be that time theft could be productive after some time because it helps abused employees recover. Indeed, some studies have suggested that time theft can positively impact productivity in some contexts (Hong and Wokutch, 2023). However, I am unaware of any study that precisely predicts the inflection point when time theft turns from being counterproductive to productive. This is certainly an interesting issue that merits future research attention.

As the data were collected in the USA only, which is a country that does not value power and authority (Ashkanasy, 2002), questions could be raised regarding the findings' generalizability. Western societies are not high in power distance compared with Asian societies, such as Mainland China and India (Hofstede, 2001), and employees in the former societies may not be tolerant of supervisory abuses (Lian *et al.*, 2012). In fact, Vogel *et al.* (2015) found that culture moderates the relationship involving abusive supervision. Future research should examine the study model in an Asian setting and explore the existence of cross-cultural effects. However, given that the USA is an ethnically heterogeneous society (Afridi *et al.*, 2015), I did not include the race composition of the supervisor and subordinate dyads (another easily observable demographic attribute) (e.g., Carter *et al.*, 2014; Luksyte *et al.*, 2015). Future research may benefit from investigating the effects of other salient relational demographic variables, such as race dissimilarity and personality dissimilarity.

I did not measure actual abusive supervision behaviors, given that differences may exist between subordinates' perceptions of abusive supervision and actual supervisor behaviors (Mackey *et al.*, 2015; Martinko *et al.*, 2013). Future research should devote extra attention to creating methods by using technology to capture objectively abusive supervision behaviors and the occurrences of abusive events, as well as their immediate effect on subjects, such as cardiovascular, biochemical, or gastrointestinal symptoms. An interesting next step for future research is to test how the theoretical model could help shed light on other outcomes of abusive supervision, such as employee humor (either positive or negative), deviance, creativity, and emotions. Future research along this line could also focus on the impact of the other dimensions of supervision, such as benevolent supervision. Future research should also explore the role of other theoretically driven moderating variables that could impact the abusive supervision and time theft relationship. For example, future research could focus on the impact of individual power distance orientation or other personal resources that enhance employees' ability to deal with stressors. This suggestion is in line with recent research suggesting that, under certain circumstances, abusive supervision may be differently related to employee outcomes (Walter *et al.*, 2015; Wang and Guan, 2018). That is, abusive supervision may not always be detrimental to employees or the organization.

Conclusion

Though time theft is a widespread and costly phenomenon, little empirical research has been directed at understanding why employees engage in time theft. This study suggests that abusive supervision may represent an important antecedent affecting employee engagement in time theft via emotional exhaustion and moral disengagement. More concretely, abusive supervision leads to employees' emotional exhaustion and moral disengagement, and it further promotes time theft on their part. Also, perceived co-worker support moderates the mediation effects between abusive supervision and employee time theft.

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Table 1

Mean, standard deviations, and intercorrelations among variables

Variable	Mean	SD	1	2	3	4	5	6	7	8	9	10
1. Age	40.37	11.53	----									
2. Sex	0.61	0.49	-0.021	----								
3. Education	3.63	1.31	0.040	0.031	----							
4. Tenure in organization	3.54	1.24	0.493**	0.084*	-0.006	----						
5. Tenure with supervisor	2.86	1.22	0.344**	0.029	-0.024	0.651**	----					
6. AS	1.33	0.58	-0.070	0.085*	-0.005	-0.018	0.012	----				
7. PCS	3.61	0.83	0.028	0.115**	0.040	0.061	0.070	-0.249**	----			
8. EE	3.44	1.65	-0.140**	-0.028	-0.005	-0.065	-0.090*	0.383**	-0.317**	----		
9. MD	2.01	0.96	-0.125**	0.157**	0.063	-0.059	-0.024	0.362**	-0.105**	0.251**	----	
10. ETT	1.92	0.88	-0.212**	0.026	0.114**	-0.106**	-0.119**	0.280**	-0.074	0.260**	0.311**	----

Note(s): $n = 635$; $*p < 0.05$, $**p < 0.01$; AS = abusive supervision; PCS = perceived co-worker support; EE = emotional exhaustion; MD = moral disengagement; ETT = employee time theft

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Table 2

Composite reliability, AVE, and discriminant validity of the constructs

	CR	AVE	AS	EE	MD	ETT	PCS
AS	0.957	0.761	0.870				
EE	0.968	0.883	0.382	0.940			
MD	0.893	0.676	0.392	0.264	0.820		
ETT	0.947	0.631	0.285	0.270	0.322	0.790	
PCS	0.836	0.791	-0.307	-0.372	-0.143	-0.093	0.890

Note(s): $n = 635$; CR = composite reliability; AVE = average variance extract; AS = abusive supervision; PCS = perceived co-worker support; EE = emotional exhaustion; MD = moral disengagement; ETT = employee time theft

Table 3

OLS regression results: the joint effect of abusive supervision and perceived co-worker support on emotional exhaustion

Variables	Emotional Exhaustion					
	Model 1		Model 2		Model 3	
	<i>B</i>	SE	<i>B</i>	SE	<i>B</i>	SE
1 <i>Constant</i>	4.790***	0.408	4.706***	0.485	4.700***	0.485
2 <i>Control variables</i>						
Age	-0.022**	0.007	-0.017**	0.006	-0.017**	0.006
Sex	-0.079	0.143	-0.090	0.130	-0.092	0.130
Education	0.056	0.064	0.026	0.058	0.026	0.058
Tenure in organization	0.018	0.092	0.062	0.083	0.063	0.083
Tenure with supervisor	-0.076	0.098	-0.095	0.089	-0.102	0.089
3 <i>Independent variables</i>						
Abusive supervision (A)			0.896***	0.104	0.948***	0.117
4 <i>Moderator variable</i>						
Perceived co-worker support (B)			- 0.446***	0.075	- 0.453***	0.075
5 <i>Interaction variable</i>						
A x B					0.101	0.100
<i>F</i>	1.975		14.277		13.257	
<i>R</i> ²	0.031		0.216		0.217	
ΔR^2			0.185		0.001	

Note(s): $n = 635$, *** $p < 0.001$; ** $p < 0.01$

Table 4

OLS regression results: the joint effect of abusive supervision and perceived co-worker support on moral disengagement

Variables	Moral Disengagement					
	Model 1		Model 2		Model 3	
	<i>B</i>	SE	<i>B</i>	SE	<i>B</i>	SE
1 <i>Constant</i>	1.950***	0.233	1.158***	0.287	1.144***	0.284
2 <i>Control variables</i>						
Age	-0.009*	0.004	-0.006 [†]	0.004	-0.007 [†]	0.004
Sex	0.297***	0.081	0.238**	0.077	0.233**	0.076
Education	0.048	0.036	0.037	0.034	0.035	0.034
Tenure in organization	-0.033	0.052	-0.018	0.049	-0.016	0.049
Tenure with supervisor	0.111*	0.056	0.097 [†]	0.052	0.083	0.052
3 <i>Independent variables</i>						
Abusive supervision (A)			0.557***	0.062	0.674***	0.068
4 <i>Moderator variable</i>						
Perceived co-worker support (B)			-0.035	0.044	-0.051	0.044
5 <i>Interaction variable</i>						
A x B					0.225***	0.059
<i>F</i>	3.924		11.411		11.895	
<i>R</i> ²	0.059		0.180		0.199	
ΔR^2			0.121		0.019	

Note(s): $n = 635$, *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$; [†] $p < 0.10$

Table 5

OLS regression results: the joint effect of employee exhaustion and moral disengagement on employee time theft

		Employee Time Theft			
Variables		Model 1		Model 2	
		<i>B</i>	SE	<i>B</i>	SE
1	<i>Constant</i>	2.331***	0.211	1.470***	0.225
2	<i>Control variables</i>				
	Age	-0.015***	0.003	-0.011**	0.003
	Sex	0.049	0.074	-0.010	0.071
	Education	0.100**	0.033	0.084**	0.031
	Tenure in organization	0.073	0.047	0.079 [†]	0.044
	Tenure with supervisor	0.005	0.051	-0.012*	0.048
3	<i>Independent variables</i>				
	Employee exhaustion			0.090***	0.020
	Moral disengagement			0.221***	0.035
	<i>F</i>	5.044		11.150	
	<i>R</i> ²	0.075		0.177	
	ΔR^2			0.102	
Note(s): $n = 635$, *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$; [†] $p < 0.10$					

Table 6

Unstandardized results for indirect effects calculated based on 5,000 bootstrap resamples

Relationship	Direct Effect	Indirect Effect	95% CI	
			Low	High
AS → EE → ETT	0.241	0.066	0.015	0.121
AS → MD → ETT	(3.980)	0.103	0.052	0.162

Note(s): $n = 635$; AS = abusive supervision; EE = emotional exhaustion; MD = moral disengagement; ETT = employee time theft; CI = confidence interval; Unstandardized co-efficient reported; Value in parentheses is t-value.

ABUSIVE SUPERVISION AND TIME THEFT

Table 7

Moderated mediation effect on employee time theft

Levels of PCS	Mediator	Indirect effect	Boot SE	95% bias-corrected bootstrap CI
High	EE	0.063	0.028	[0.014, 0.122]
Medium		0.058	0.025	[0.013, 0.111]
Low		0.054	0.022	[0.013, 0.101]
High	MD	0.159	0.048	[0.073, 0.259]
Medium		0.123	0.035	[0.062, 0.196]
Low		0.087	0.025	[0.044, 0.141]

Note(s): $n = 635$; PCS = perceived co-worker support; EE = emotional exhaustion; MD = moral disengagement; CI = confidence level; coefficients in bold denote significant mediation.

Figure 1

Schematic representation of the conceptual model

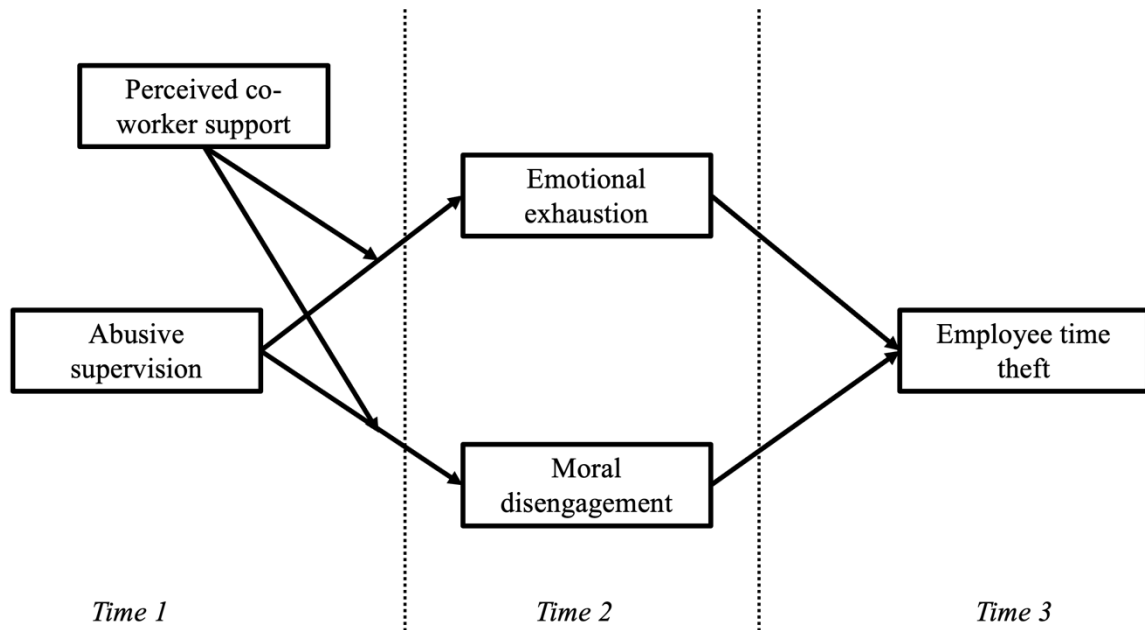
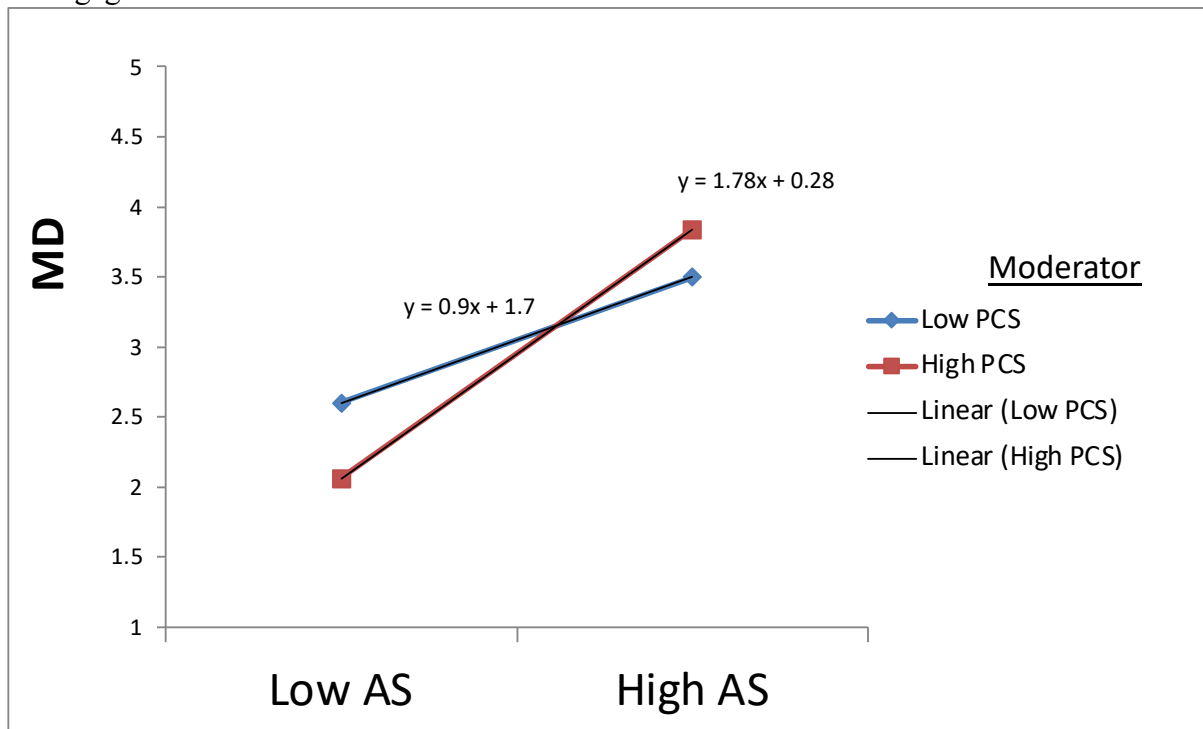


Figure 2

The two-way interaction of abusive supervision and perceived co-worker support on moral disengagement



Note(s): AS = abusive supervision; PCS = perceived co-worker support; MD = moral disengagement

Supplementary Table 1

Description of sample characteristics

Variables	Frequency	Valid percentage
Employee gender		
Female	245	38.6%
Male	390	61.4%
Employee education		
High school or equivalent	58	9.1%
Some college but no degree	90	14.2%
Associate degree	57	9.0%
Bachelor's degree	284	44.7%
Master's degree	115	18.1%
Doctorate	31	4.9%
Employee tenure in organization		
Less than a year	40	6.3%
1 – 2 years	106	16.7%
3 – 5 years	143	22.5%
5 – 10 years	161	25.4%
Over 10 years	185	29.1%
Employee tenure with supervisor		
Less than a year	91	14.3%
1 – 2 years	173	27.2%
3 – 5 years	174	27.4%
5 – 10 years	125	19.7%
Over 10 years	72	11.3%

Note(s): $n = 635$