

MORAL RATIONALIZATION AND CYBERLOAFING: A CONCEPTUAL INTEGRATION OF NEUTRALIZATION THEORY AND THE THEORY OF PLANNED BEHAVIOUR

Shahrul Niza Samsudin*

Faculty of Business, Hospitality and Technology,
Universiti Islam Melaka

Nor Saidi Mohamed Nasir

Faculty of Business, Hospitality and Technology,
Universiti Islam Melaka

Mohd Sufiean Hassan

Faculty of Communication and Media Studies,
Universiti Teknologi MARA

Norlindamalia Zulkifli

Faculty of Information Technology and Multimedia,
Melaka International College of Science and Technology

**Corresponding Author's Email: shahrulniza@unimel.edu.my*

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ABSTRACT

The growing integration of digital technology into organizational life has blurred the boundaries between work and personal activity, giving rise to a persistent phenomenon known as cyberloafing, which describes as employee's use of the internet for non-work-related purposes during working hours. Although cyberloafing has been examined through behavioural and stress-based frameworks, existing studies often overlook the moral reasoning processes that enable employees to rationalize such deviant acts. This paper addresses this theoretical gap by proposing a conceptual integration of the Theory of Planned Behaviour (TPB) and Neutralization Theory, offering a holistic explanation of

moral rationalization in cyberloafing behaviour. Drawing from the TPB, this study explains how attitudes, subjective norms, and perceived behavioural control shape employee's intentions toward cyberloafing. To extend this model, Neutralization Theory specifically the Metaphor of the Ledger mechanism is introduced to account for how employees justify deviance through moral self-licensing, perceiving prior positive contributions as credits that offset minor behaviour. By integrating these two frameworks, the proposed model elucidates how cognitive justification interacts with attitudinal and normative components to predict digital deviance. The conceptual synthesis contributes to the literature by reframing cyberloafing as a morally rationalized behaviour rather than a purely reactive or opportunistic act. It advances theoretical understanding of workplace deviance in digitally connected contexts and offers practical implications for managers seeking to design ethical, trust-based digital environments. The paper concludes with a series of theoretical propositions and directions for empirical testing across diverse cultural and occupational settings. This integrative perspective lays the groundwork for future research on moral cognition, digital ethics, and behavioural control in the evolving digital workspace.

Keywords: *Cyberloafing, Moral rationalization, Workplace deviance, Theory of Planned Behaviour, Neutralization Theory*

1.0 INTRODUCTION

The rapid digitalization of modern workplaces has profoundly reshaped how employees interact, communicate, and perform their roles. Digital tools and internet connectivity have become essential for productivity and collaboration but have also opened avenues for misuse and distraction. One such pervasive behaviour is cyberloafing, which is the use of the internet and organizational digital resources for personal, non-work-related activities during working hours (Lim, 2002a). While often perceived as a minor infraction, cyberloafing carries significant implications for productivity, security, and ethical conduct in organizations (Askew et al., 2014; Koay & Soh, 2018). It blurs the boundary between professional and personal domains, challenging managerial control and raising complex questions about employee autonomy and moral reasoning in digital contexts. Recent industry reports show that employees spend significant amounts of work time on non-work digital activities including social media, personal messaging, and online shopping, reflecting a growing global trend in digital misconduct. In Malaysia, increasing internet penetration, hybrid working arrangements, and elevated stress levels have further intensified cyberloafing, making it a pressing contemporary issue for organizations.

Over the past two decades, research on cyberloafing has evolved substantially, examining its antecedents, consequences, and psychological underpinnings. Early studies focused primarily on technological access and organizational monitoring, emphasizing situational factors that enable employees to engage in online deviance (Henle & Blanchard, 2008). Later work extended this line of inquiry by incorporating workplace stressors such as role conflict, role ambiguity and workplace ostracism as predictors of cyberloafing (Arshad et al., 2016; Tandon et al., 2022). These findings suggest that employees may cyberloaf as a coping response to stress or as a means of restoring psychological balance when faced with negative workplace experiences. However, such explanations remain

largely behavioural and reactive, overlooking the moral and cognitive mechanisms that allow individuals to justify deviant conduct while maintaining a positive self-concept. This gap becomes more relevant today as organizations report increasingly complex forms of digital misbehaviour, where employees rationalize their actions as “harmless” or “deserved,” particularly under high workload, burnout, or perceived unfairness.

In organizational psychology, this moral dimension has become increasingly important. Employees rarely view their own deviant actions as unethical; instead, they employ rationalization strategies that neutralize feelings of guilt and maintain moral equilibrium (Lim, 2002b; Sykes & Matza, 1957). In the context of cyberloafing, such justifications may include statements like “I deserve a short break” or “I’ve worked hard enough today,” reflecting the cognitive process known as moral self-licensing or moral rationalization. The expansion of remote work and the normalization of personal-digital multitasking have further complicated employees’ moral reasoning, making it easier to frame cyberloafing as a necessary coping mechanism rather than a deviant behaviour. One particularly relevant mechanism is the Metaphor of the Ledger (MoTL), which posits that individuals perceive their moral behaviour as a mental balance sheet: good deeds accumulate credits that can offset occasional rule-breaking (K. G. Lim, 2002). Despite its conceptual relevance, MoTL has been underutilized in cyberloafing research, which has tended to prioritize attitudinal, technological, or stress-based explanations.

To address this gap, the present conceptual paper integrates Neutralization Theory (Sykes & Matza, 1957) and the Theory of Planned Behaviour (Ajzen, 1991) into a unified framework that explains moral rationalization in cyberloafing behaviour. The Theory of Planned Behaviour (TPB) provides a robust foundation for understanding intentional behaviour in organizational settings. It posits that behaviour is a function of three components: attitudes toward the behaviour, subjective norms, and perceived behavioural control. Within the cyberloafing context, TPB helps explain why employees develop the intention to cyberloaf based on their evaluations (attitudes), perceptions of workplace norms (subjective norms), and perceived ease or controllability of the act (Askew et al., 2014). However, TPB assumes rational intention formation and does not explicitly account for moral disengagement or justification processes that may distort this intention-behaviour link.

Neutralization Theory complements this by explaining how individuals cognitively manage the dissonance between personal values and deviant actions. Through mechanisms such as denial of responsibility, denial of injury, and appeal to higher loyalties, individuals justify unethical acts without perceiving themselves as unethical (Sykes & Matza, 1957). Among these, the Metaphor of the Ledger offers a particularly suitable lens for understanding workplace deviance in digital contexts. It explains why otherwise conscientious employees rationalize behaviours like cyberloafing as morally permissible, viewing them as small withdrawals from an overall “ethical surplus” built through hard work or loyalty to the organization. Integrating Neutralization Theory with TPB thus allows a richer conceptualization of cyberloafing, not merely as a behavioural response to stress or opportunity but as a morally rationalized act shaped by both intention and justification.

This integration yields several theoretical contributions. First, it broadens the explanatory scope of TPB by introducing moral cognition as a moderator that influences

the formation of behavioural intentions. Second, it positions Neutralization Theory within a cognitive-behavioural framework, demonstrating that rationalizations are not post hoc excuses but integral components of decision-making in digital deviance. Third, the integrated model helps explain observed inconsistencies in prior research, such as why certain workplace stressors lead to cyberloafing for some employees but not others, by highlighting the role of moral reasoning as a differentiating mechanism.

From a practical standpoint, understanding moral rationalization in cyberloafing has significant implications for digital management and organizational ethics. Rather than relying solely on surveillance or punitive measures, organizations can focus on fostering ethical awareness, transparent communication, and trust-based digital policies that reduce the need for moral justification. Recognizing that employees engage in moral balancing rather than intentional wrongdoing may also lead to more humane and effective interventions.

In summary, this paper contributes to the growing discourse on digital ethics and workplace deviance by conceptualizing cyberloafing as a morally rationalized behaviour. It integrates two established psychological frameworks namely Neutralization Theory and the Theory of Planned Behaviour, to propose a comprehensive model of how moral justification interacts with attitudinal, normative, and control-based factors to predict cyberloafing. The remainder of this paper is organized as follows: Section 2 reviews relevant literature on cyberloafing, TPB, and Neutralization Theory; Section 3 presents the proposed conceptual framework and propositions; Section 4 discusses theoretical and managerial implications; and Section 5 outlines directions for future research.

2.0 LITERATURE REVIEW

Cyberloafing and Workplace Behaviour

The proliferation of digital technology has transformed the workplace into a hyper-connected environment where access to online resources is both essential and tempting. Cyberloafing is defined as the voluntary use of the internet for non-work purposes during working hours (K. G. Lim, 2002), has become one of the most pervasive forms of counterproductive work behaviour. Examples include browsing social media, reading news, shopping online, or engaging in personal messaging while at work (Askew et al., 2014). While such behaviour may appear harmless, research has linked it to significant productivity loss, weakened team cohesion, and ethical concerns surrounding employee integrity and trust (Henle, 2024; Henle & Blanchard, 2008; Koay & Soh, 2018).

Earlier studies viewed cyberloafing primarily through a disciplinary or managerial lens, framing it as an act of rule violation or employee deviance (Lim, 2002a). More recent work, however, has recognized its psychological and contextual complexity. For instance, workplace ostracism, role stress, and perceived injustice have been identified as precursors of cyberloafing, suggesting that the behaviour may serve as a coping mechanism or psychological retreat (Arshad et al., 2016). Emerging studies even propose that limited cyberloafing might reduce burnout and restore attention, functioning as a micro-break that enhances productivity in the long run (Koay & Lai, 2023). These mixed perspectives highlight the need for a more nuanced understanding of cyberloafing; one that considers both behavioural intentions and underlying moral reasoning.

The Theory of Planned Behaviour (TPB)

The Theory of Planned Behaviour (TPB) (Ajzen, 1991) is one of the most widely applied models in social psychology for explaining deliberate human behaviour. According to TPB, behaviour is predicted by behavioural intention, which in turn is shaped by three components: attitude toward the behaviour, subjective norms, and perceived behavioural control. Attitude reflects an individual's overall evaluation of the behaviour (e.g., viewing cyberloafing as harmless or beneficial). Subjective norms refer to perceived social pressures or expectations, such as whether colleagues view occasional personal internet use as acceptable. Perceived behavioural control captures the individual's belief in their ability to perform the behaviour, such as accessing personal sites without detection.

In the context of cyberloafing, TPB has demonstrated considerable explanatory power (Askew et al., 2014; Giordano & Mercado, 2023). Employees with favourable attitudes toward cyberloafing, who perceive permissive social norms, and who believe they can do so without consequences, are more likely to form the intention to cyberloaf. However, TPB assumes that individuals act rationally based on perceived outcomes and social influence, without fully accounting for moral or ethical considerations. In many workplace settings, employees recognize that cyberloafing violates formal policies but still justify their behaviour. This cognitive dissonance between moral standards and actual conduct suggests that additional psychological mechanisms, specifically moral rationalization play a critical role in transforming intention into action.

Neutralization Theory and Moral Rationalization

Neutralization Theory, proposed by Sykes and Matza (1957), offers insight into how individuals justify deviant behaviour while preserving a positive self-image. It posits that people employ cognitive justifications called neutralization techniques to temporarily suspend moral constraints. These include denial of responsibility, denial of injury, denial of victim, condemnation of the condemners, and appeal to higher loyalties. By reframing or minimizing the moral significance of their behaviour, individuals can commit acts that contradict their ethical values without perceiving themselves as immoral.

In organizational contexts, neutralization mechanisms are frequently observed in unethical or counterproductive behaviours such as theft, fraud, and misuse of company resources (Trinkle et al., 2021). Within digital workplaces, such rationalizations manifest in employees' claims that "everyone does it," "no one is harmed," or "I deserve a break." A particularly relevant cognitive device is the Metaphor of the Ledger (MoTL), first articulated by Lim (2002a), which conceptualizes moral self-licensing as a mental accounting process. According to this metaphor, individuals view their moral behaviour as a balance sheet: prior good deeds (e.g., working overtime, helping colleagues) generate "credits" that justify minor deviant acts such as cyberloafing. This concept aligns with broader theories of moral self-regulation, suggesting that individuals seek equilibrium between ethical conduct and occasional moral transgression (Heriyanto et al., 2024).

Recent empirical studies have begun to examine moral rationalization in workplace settings. For example, Koay and Lai (2023) found that moral disengagement mediates the relationship between workplace ostracism and cyberloafing, indicating that cognitive justification facilitates deviant behaviour. Similarly, Liu et al. (2019) demonstrated that employees who rely on moral disengagement strategies exhibit higher

tolerance for unethical digital practices. These findings underscore the importance of incorporating moral cognition into models of workplace behaviour, particularly in the era of pervasive digital connectivity.

Integrating TPB and Neutralization Theory

Despite their independent strengths, TPB and Neutralization Theory have rarely been integrated into a unified model. TPB explains the formation of behavioural intention through cognitive and social determinants, while Neutralization Theory explains the maintenance of moral identity despite deviant actions. Integrating these frameworks provides a richer understanding of how employees navigate moral tension in digital environments.

This conceptual integration proposes that neutralization mechanisms, particularly the Metaphor of the Ledger, act as moderating or mediating cognitive processes within the TPB framework. Moral rationalization can modify the relationship between attitudes, norms, and behavioural intentions, effectively reshaping the ethical boundaries of acceptable behaviour. For instance, an employee with positive attitudes toward cyberloafing might still refrain from it unless they perceive sufficient moral justification. Conversely, when moral credits are perceived as high, such as after completing difficult tasks or contributing beyond expectations, the individual may feel entitled to cyberloaf without guilt.

This synthesis also extends the predictive capacity of TPB by addressing the so-called intention-behaviour gap; the observation that individuals often act against their stated intentions due to moral or situational rationalization (Samsudin et al., 2025). By incorporating Neutralization Theory, the model explains why employees who view cyberloafing negatively may still engage in it: moral rationalization temporarily neutralizes ethical restraint, allowing intention to convert into behaviour.

Conceptual Gap and Contribution

Existing models of cyberloafing predominantly emphasize behavioural intention, stress coping, or organizational control mechanisms. Few have examined how moral cognition and ethical self-regulation interact with behavioural determinants in digital deviance. This paper advances theory by positioning moral rationalization as the cognitive bridge between ethical awareness and deviant conduct. Specifically, it proposes that moral rationalization (via MoTL) interacts with attitudes and subjective norms from the TPB framework to shape cyberloafing intention. The integration not only enriches behavioural theory but also advances the understanding of digital ethics in organizational life.

By merging psychological intention models with moral justification processes, this conceptual paper contributes to a broader theoretical agenda that recognizes employees as morally reasoning agents rather than passive rule-breakers. The following section presents a conceptual framework and propositions that capture these relationships.

3.0 CONCEPTUAL FRAMEWORK AND PROPOSITIONS

Overview of the Conceptual Model

The proposed conceptual model integrates the Theory of Planned Behaviour (TPB) (Ajzen, 1991) and Neutralization Theory (Sykes & Matza, 1957) to explain moral rationalization in cyberloafing behaviour. While TPB has been widely applied to predict behavioural intention, it assumes rational decision-making based on attitudes, norms, and perceived control. This assumption overlooks moral cognition on how individuals reconcile ethical values with deviant conduct. To address this limitation, the current framework introduces moral rationalization, operationalized through the Metaphor of the Ledger (MoTL), as a moderating mechanism that influences the relationship between workplace stressors, behavioural intention, and cyberloafing behaviour.

In this model (see Figure 1), workplace stressors such as workplace ostracism, role ambiguity, role conflict, and role overload act as antecedents that create psychological strain, prompting employees to engage in cyberloafing as a coping mechanism. The TPB components; attitude toward cyberloafing, subjective norms, and perceived behavioural control determine the formation of behavioural intention. Moral rationalization (MoTL) moderates these relationships by justifying or neutralizing the moral tension between ethical standards and the desire to cyberloaf. The outcome variable, cyberloafing, represents the actual deviant digital behaviour exhibited in the workplace.

Conceptual Model Diagram

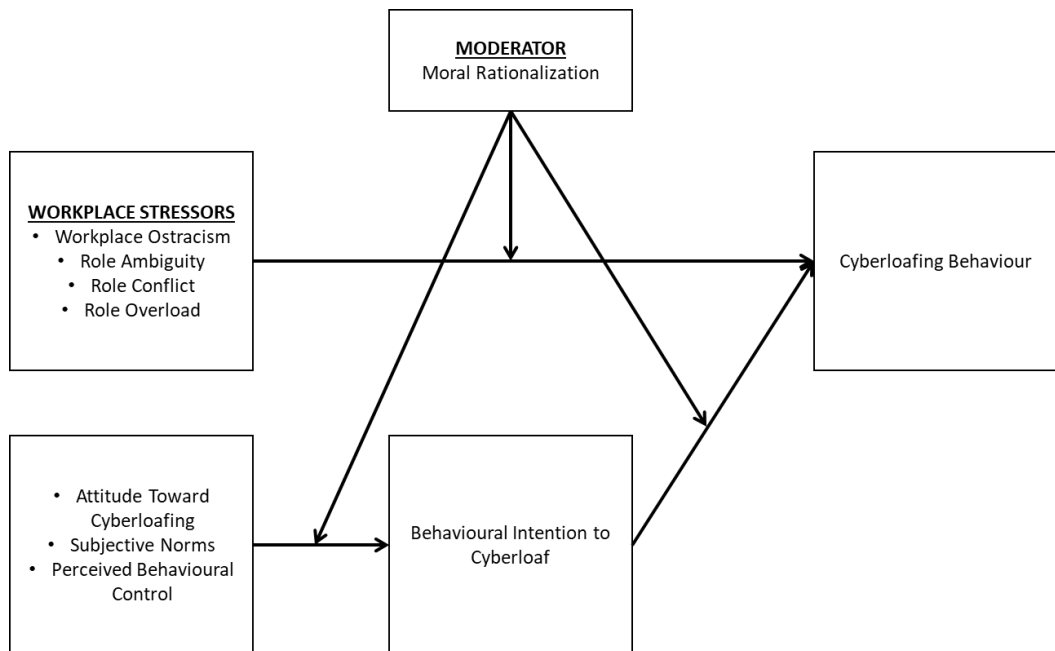


Figure 1: Proposed Conceptual Framework Integrating TPB and Neutralization Theory

Workplace Stressors and Cyberloafing

Workplace stressors have been consistently identified as key antecedents of cyberloafing (Arshad et al., 2016; Saxena & Srivastava, 2023). Stressful conditions such as role conflict, ambiguity, overload, and ostracism create negative affective states that employees may seek to alleviate through online distractions. Cyberloafing thus serves as a coping mechanism, allowing temporary psychological escape or self-regulation during work hours.

According to the transactional model of stress, employees attempt to restore emotional balance when confronted with stressors. Cyberloafing may therefore function as an adaptive, albeit non-productive, response to workplace strain. However, when moral rationalization is absent, employees may experience guilt or refrain from deviant acts despite stress. Conversely, individuals high in moral rationalization (MoTL) are more likely to justify cyberloafing as a legitimate form of stress relief, thereby amplifying the stressor–cyberloafing link.

Proposition 1a: Workplace ostracism, role ambiguity, role conflict, and role overload are positively associated with cyberloafing behaviour.

Proposition 1b: Moral rationalization (MoTL) strengthens the relationship between workplace stressors and cyberloafing behaviour.

Attitude Toward Cyberloafing

In the TPB framework, attitude reflects an individual's positive or negative evaluation of a behaviour. Employees who perceive cyberloafing as harmless or even beneficial (e.g., enhancing relaxation or creativity) are more likely to intend to engage in it (Askew et al., 2014). However, when ethical self-awareness is high, employees may refrain due to internalized moral standards.

The introduction of moral rationalization explains how employees can maintain positive self-regard while justifying deviant behaviour. Those invoking MoTL perceive cyberloafing as a minor transgression offset by previous good deeds, thus transforming moral evaluation into a cognitive justification. This process moderates the effect of attitude on intention: positive attitudes toward cyberloafing are more strongly translated into behavioural intention when accompanied by strong moral rationalization.

Proposition 2a: Attitude toward cyberloafing is positively associated with behavioural intention to cyberloaf.

Proposition 2b: Moral rationalization (MoTL) strengthens the positive relationship between attitude and intention to cyberloaf.

Subjective Norms and Cyberloafing Intention

Subjective norms represent perceived social pressure to perform or refrain from a particular behaviour. In organizations where peers or supervisors implicitly tolerate minor online deviance, employees may perceive cyberloafing as socially acceptable. Prior studies show that permissive workplace norms can legitimize deviant online practices (Mercado et al., 2017).

Moral rationalization interacts with these social perceptions by providing an additional layer of justification. When individuals perceive their colleagues as engaging in cyberloafing, MoTL may help them rationalize conformity as morally permissible; “everyone does it, so it’s acceptable.” This mechanism amplifies the influence of subjective norms on intention.

Proposition 3a: Subjective norms are positively associated with behavioural intention to cyberloaf.

Proposition 3b: Moral rationalization (MoTL) strengthens the positive relationship between subjective norms and intention to cyberloaf.

Perceived Behavioural Control and Cyberloafing Intention

Perceived behavioural control (PBC) refers to an individual’s belief in their ability to perform a behaviour with minimal obstacles. Employees with high PBC perceive greater opportunity, skill, and access to digital resources for personal use. Empirical evidence supports that PBC positively predicts intention in cyberloafing contexts (Askew et al., 2014).

However, the moderating role of moral rationalization adds a moral dimension to perceived control. When individuals rationalize cyberloafing as justified, perceived barriers such as policy restrictions or monitoring systems may appear less constraining. Thus, moral rationalization not only legitimizes deviant behaviour but also alters perceived efficacy in performing it.

Proposition 4a: Perceived behavioural control is positively associated with behavioural intention to cyberloaf.

Proposition 4b: Moral rationalization (MoTL) strengthens the positive relationship between perceived behavioural control and intention to cyberloaf.

Behavioural Intention and Cyberloafing Behaviour

Behavioural intention is the most immediate predictor of actual behaviour in the TPB framework. Numerous studies have confirmed this relationship across domains, including ethical decision-making and workplace deviance (Ajzen, 1991; Askew et al., 2014). In the context of cyberloafing, employees who form a strong intention, whether driven by positive attitudes, permissive norms, or perceived control, are more likely to act on it when opportunities arise.

Nevertheless, intention alone does not guarantee behaviour. The translation of intention into action depends on the individual’s ability to neutralize moral resistance. When moral rationalization is high, employees are more likely to act upon deviant intentions without guilt or hesitation. Conversely, low moral rationalization weakens the intention–behaviour link due to ethical restraint.

Proposition 5a: Behavioural intention to cyberloaf is positively associated with cyberloafing behaviour.

Proposition 5b: Moral rationalization (MoTL) strengthens the positive relationship between behavioural intention and cyberloafing behaviour.

Summary of Propositions

The propositions summarized in Table 1 collectively outline how cognitive, behavioural, and moral mechanisms interact to predict cyberloafing behaviour. Consistent with the Theory of Planned Behaviour (TPB), Propositions 2 to 5 emphasize that employees' attitudes, perceived social norms, and behavioural control directly shape their intentions, which subsequently drive cyberloafing behaviour. These relationships form the structural foundation of intentional deviance within the digital workplace. However, drawing on Neutralization Theory, the model advances the argument that these relationships are not purely rational but morally contingent. The inclusion of moral rationalization (Metaphor of the Ledger) as a moderating variable introduces a crucial ethical dimension: individuals use moral self-licensing to legitimize deviant acts that would otherwise conflict with their values.

For example, Propositions 2b, 3b, and 4b suggest that when employees morally rationalize cyberloafing, their favourable attitudes, permissive norms, and high perceived control are more likely to convert into behavioural intention. Similarly, proposition 5b highlights that moral rationalization bridges the intention–behaviour gap, enabling individuals to act on deviant intentions without guilt. Meanwhile, proposition 1b posits that moral rationalization also amplifies the impact of workplace stressors, transforming stress-induced frustration into ethically justified online distraction. Collectively, these propositions capture the dynamic moral–cognitive process underlying cyberloafing, demonstrating how internal justification mechanisms alter the ethical boundaries of digital conduct. The framework therefore contributes to theory by positioning moral rationalization as a decisive psychological moderator that shapes when and why employees engage in workplace deviance.

Table 1: Summary of Propositions

Construct Relationship	Proposition	Expected Effect
Workplace Stressors → Cyberloafing	P1a	Positive
Moral Rationalization X Stressors → Cyberloafing	P1b	Moderating (Strengthening)
Attitude → Behavioural Intention	P2a	Positive
Attitude X Moral Rationalization → Behavioural Intention	P2b	Moderating (Strengthening)
Subjective Norms → Behavioural Intention	P3a	Positive
Subjective Norms X Moral Rationalization → Behavioural Intention	P3b	Moderating (Strengthening)
Perceived Behavioural Control → Behavioural Intention	P4a	Positive
Perceived Behavioural Control X Moral Rationalization → Behavioural Intention	P4b	Moderating (Strengthening)
Behavioural Intention → Cyberloafing	P5a	Positive

Behavioural Intention X Moral Rationalization → Cyberloafing	P5b	Moderating (Strengthening)
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Theoretical Contribution of the Model

The integration of Neutralization Theory with TPB contributes to the cyberloafing literature in three distinct ways. First, the model extends TPB beyond rational intention by incorporating moral cognition as a key moderator. This addresses the “ethical blind spot” in behavioural prediction models and introduces moral rationalization as a psychological variable influencing workplace deviance.

Second, many employees form intentions that conflict with their ethical standards. The framework explains how moral rationalization allows these intentions to manifest into behaviour, thus closing the theoretical gap between intention and action in deviance studies.

Third, the model acknowledges that digital environments foster both autonomy and ethical ambiguity. By situating moral reasoning within the TPB structure, it offers a more realistic representation of decision-making in modern, tech-mediated organizations.

4.0 DISCUSSION AND IMPLICATIONS

Theoretical Implications

The integration of Neutralization Theory and the Theory of Planned Behaviour (TPB) provide a deeper theoretical understanding of how employees cognitively and morally negotiate the decision to cyberloaf. The proposed framework expands the explanatory boundaries of both theories by situating moral rationalization as a pivotal psychological mechanism that moderates the transition from intention to behaviour.

First, this model extends the TPB beyond its traditional scope of rational intention. While TPB assumes that attitudes, subjective norms, and perceived behavioural control fully account for behavioural intention, real-world behaviour often diverges due to internal moral conflict. The inclusion of moral rationalization addresses this limitation by introducing a moral self-licensing process (Merritt et al., 2010) through which employees reconcile ethical beliefs with deviant actions. In doing so, the model enhances TPB’s predictive power in explaining digital deviance, a domain characterized by blurred ethical boundaries and minimal external surveillance.

Second, the framework contributes to Neutralization Theory by embedding it within a structured behavioural model. Traditionally, neutralization techniques have been treated as post hoc justifications; cognitive excuses after deviant behaviour occurs. However, recent empirical evidence (Heriyanto et al., 2024; Liu et al., 2019; Lu et al., 2024) suggests that moral rationalization occurs before or during the intention formation process. By conceptualizing moral rationalization as an antecedent moderator, this paper reframes Neutralization Theory as an active cognitive process that facilitates moral disengagement at the pre-behavioural stage. This theoretical shift emphasizes that individuals engage in pre-emptive moral reasoning to legitimize deviance, not merely retrospective justification.

Third, the model contributes to the broader literature on workplace deviance and digital ethics. Past research has often conceptualized cyberloafing as either a stress-coping

behaviour (Arshad et al., 2016) or a counterproductive act (Henle & Blanchard, 2008). The present framework synthesizes these perspectives by introducing moral cognition as the missing link. Employees who experience workplace stressors but also possess strong moral rationalization mechanisms are most likely to cyberloaf. Conversely, those lacking moral justification may refrain despite similar stress levels. This moral-behavioural interaction helps explain the variability in prior findings and contributes to a more psychologically grounded understanding of workplace deviance.

Lastly, the model enriches the moral psychology of digital behaviour. In the digital workplace, ethical infractions such as minor personal browsing, online shopping, or social media use often fall within grey moral zones. Employees may perceive these acts as harmless or even restorative. By conceptualizing these actions within a moral ledger framework, this study highlights the role of ethical balancing; the belief that past good deeds grant temporary permission for moral transgression. This insight aligns with moral licensing theory (Merritt et al., 2010) and extends it into the context of organizational cyber behaviour.

Managerial Implications

From a managerial perspective, the integrated model provides actionable insights for designing ethical digital environments and managing employee behaviour more effectively. Rather than relying solely on monitoring or punitive measures, organizations can use an understanding of moral rationalization to foster more sustainable, self-regulating cultures.

Organizations should recognize that employees often rationalize deviant acts through moral self-licensing rather than malicious intent. Transparent communication about acceptable digital practices such as defining reasonable personal use can reduce ambiguity that invites rationalization. For example, clearly differentiating between short restorative breaks and excessive personal internet use can realign moral perceptions with organizational norms.

Training and awareness programs should emphasize ethical decision-making in digital contexts. Ethics workshops that explore real-world scenarios of cyberloafing, data misuse, and digital distraction can make employees more aware of their cognitive biases. Framing discussions around “ethical grey areas” helps employees reflect on their justifications and recognize moral rationalization as a slippery slope toward broader deviance.

Excessive surveillance can backfire, leading to psychological reactance or covert cyberloafing. Instead, organizations should adopt trust-based monitoring; systems that track productivity outcomes rather than punitive activity logs. This approach acknowledges employees’ autonomy while subtly discouraging moral rationalization by reinforcing accountability and intrinsic motivation.

Supervisors and managers play a critical role in shaping subjective norms. When leaders model ethical digital behaviour, employees are less likely to rationalize deviance as socially acceptable. Conversely, if managers themselves engage in minor digital misconduct, such behaviour may signal moral permissiveness. Ethical leadership thus helps weaken the normative foundation of rationalization.

Because workplace stressors trigger the need for cognitive justification, addressing root causes such as role ambiguity, overload, and ostracism can indirectly reduce cyberloafing. Managers should design fair workloads, clarify job expectations, and promote inclusion. A psychologically safe environment reduces both the temptation and the moral rationale for cyberloafing.

Ethical and Societal Implications

At a broader level, this framework contributes to discussions on digital ethics and responsible technology use. The rise of remote work and flexible digital environments has blurred ethical lines between professional and personal domains. Recognizing moral rationalization as a cognitive driver of online deviance reframes the ethical challenge from one of compliance to one of moral reasoning.

Organizations must therefore balance efficiency with empathy. Acknowledging that employees' moral decisions in digital contexts are shaped by perceived fairness, workload, and emotional needs. Overly rigid digital control systems can erode trust and encourage covert rationalization, while ethically informed policies can promote self-regulation and digital citizenship. The integration of moral cognition into management models thus aligns with emerging movements in ethical artificial intelligence, digital well-being, and sustainable organizational behaviour.

Directions for Future Research

The proposed framework opens several avenues for future inquiry. First, empirical testing of the integrated model can be conducted using Structural Equation Modelling (SEM), assessing how moral rationalization moderates the relationships proposed. Cross-sectional and longitudinal designs can explore whether moral rationalization precedes intention or develops concurrently.

Second, cross-cultural studies could investigate how cultural values such as collectivism, power distance, and moral relativism influence rationalization mechanisms. Employees in collectivist cultures may justify cyberloafing differently from those in individualistic contexts, viewing it as a form of social reciprocity rather than personal deviance.

Third, researchers can explore contextual moderators such as leadership style, organizational justice, and digital surveillance climate. For instance, ethical leadership might weaken the effect of moral rationalization, while perceived injustice might amplify it.

Fourth, future studies could extend the model to other forms of digital deviance such as data leakage, online procrastination, or misuse of AI tools, to examine whether moral rationalization operates similarly across domains.

Finally, qualitative methods such as interviews or diary studies could uncover how employees narrate moral justification in real time. Understanding the language of rationalization provides a richer, context-sensitive perspective on digital ethics at work.

5.0 CONCLUSION AND RESEARCH AGENDA

This paper advances the understanding of cyberloafing as a morally rationalized behaviour, integrating the Theory of Planned Behaviour (TPB) and Neutralization Theory

into a unified conceptual framework. The model positions moral rationalization, operationalized through the Metaphor of the Ledger (MoTL), as a moderating mechanism that influences how cognitive, social, and ethical factors interact to shape cyberloafing intention and behaviour. By doing so, the paper extends existing theories of workplace deviance and enriches the behavioural ethics discourse in the context of digital work.

Theoretically, this integration highlights that cyberloafing is not merely a response to opportunity or stress but also a cognitively and morally constructed behaviour. Traditional TPB-based approaches explain intention formation but often ignore moral self-licensing. Conversely, Neutralization Theory explains justification but lacks a predictive behavioural structure. Their integration offers a more holistic account: individuals develop behavioural intentions shaped by attitudes, norms, and perceived control but rely on moral rationalization to transform those intentions into action. This synthesis not only expands the boundary of TPB by including ethical cognition but also repositions Neutralization Theory as a proactive process in deviant decision-making.

The conceptual framework also helps reconcile inconsistencies in prior cyberloafing research. For instance, while some studies report strong links between workplace stressors and cyberloafing, others find weak or null effects. This model explains such variability through moral rationalization, employees high in MoTL perceive cyberloafing as morally permissible and thus more readily act on stress-induced impulses, while those low in MoTL experience moral inhibition.

Practically, this framework offers several implications for digital ethics management. Organizations can reduce moral rationalization by promoting clear ethical communication, fostering fairness, and managing workload and role stress. Ethical leadership and transparent digital policies can mitigate the formation of moral justifications, aligning employees' perceptions of fairness and responsibility. Additionally, trust-based monitoring and awareness programs may promote intrinsic accountability rather than reliance on external enforcement. Recognizing that cyberloafing often stems from moral reasoning rather than malicious intent allows for more empathetic and effective management strategies.

Looking forward, this conceptual model sets the stage for a multi-method research agenda. Empirical validation can employ structural equation modelling (SEM) to test the moderating role of MoTL on TPB constructs. Longitudinal designs could examine how moral rationalization evolves over time in response to organizational change, leadership style, or digital culture. Cross-cultural comparisons could explore whether moral justification processes differ across societies with varying moral norms and collectivist tendencies. Qualitative studies, including interviews and digital ethnography, may also deepen understanding of the language and situational framing of moral rationalization in everyday work.

In conclusion, this paper positions moral rationalization as the missing cognitive bridge between intention and digital deviance. By uniting behavioural, cognitive, and moral dimensions, the proposed framework provides a robust foundation for advancing cyberloafing research and informing ethical digital management. As organizations increasingly navigate blurred boundaries between work and personal digital life, understanding why employees justify unethical acts becomes critical to promoting integrity, trust, and well-being in the connected workplace of the future.

AUTHOR CONTRIBUTIONS

Shahrul Niza: Conceptualization, Methodology, Formal analysis, Writing – Original Draft, Visualization, and Project Administration

Nor Saidi: Writing, Review and Editing, Validation, and Supervision

Mohd Sufiean: Resources, and Funding Acquisition

Norlindamalia: Literature Review, Investigation, and Proofreading

All authors have read and agreed to the published version of the manuscript.

CONFLICT OF INTEREST

The manuscript has not been published elsewhere and is not under consideration by other journals. All authors have approved the review, agree with its submission and declare no conflict of interest on the manuscript.

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