

Rationalising Cyberloafing: Testing the Moderating Role of Metaphor of the Ledger Using TPB and Neutralization Theory

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ABSTRACT

Cyberloafing is defined as the use of the internet for non-work-related activities during work hours. Cyberloafing has emerged as a widespread issue in digital workplaces. Prior research has shown that workplace stressors such as workplace ostracism, role ambiguity, role conflict, and role overload are positively associated with cyberloafing behaviour. However, the psychological mechanisms that influence this relationship remain underexplored. This study investigates how moral justification, represented by the concept of the Metaphor of the Ledger (MoTL), moderates the relationship between workplace stressors and cyberloafing. The Metaphor of the Ledger, rooted in Neutralization Theory, refers to the idea that individuals rationalize deviant behaviour by mentally balancing it against their prior positive contributions as justifying misbehaviour such as cyberloafing as “earned.” Drawing on both the Theory of Planned Behaviour (TPB) and Neutralization Theory, this study uses Structural Equation Modelling (SEM) to test hypothesized relationships. Data were collected from 242 employees in Malaysia using a validated instrument measuring workplace ostracism, role ambiguity, role conflict, role overload, cyberloafing, and MoTL. Results show that all four workplace stressors significantly influence cyberloafing. Importantly, MoTL significantly moderates these relationships: it amplifies the effects of workplace ostracism and role ambiguity, but buffers the effects of role conflict and role overload. These findings suggest that moral justification does not uniformly increase deviant behaviour but interacts with how stressors are perceived. Employees who feel morally entitled due to prior contributions are more likely to engage in cyberloafing under conditions of ambiguity or exclusion, but less likely to do so when faced with excessive workload or role conflict. The study contributes a dual-theoretical framework for understanding cyberloafing and offers actionable insights for managing employee behaviour in digitally connected organizations.

Keywords: Cyberloafing, Workplace Stressors, Metaphor of the Ledger, Theory of Planned Behaviour, Neutralization Theory, Moderation, SEM

INTRODUCTION

The widespread use of digital technology in the workplace has introduced new forms of counterproductive work behaviour, notably cyberloafing, which is the act of engaging in non-work-related internet activities during working hours (Lim, 2002). Although often perceived as a minor form of workplace deviance, cyberloafing can lead to productivity loss, increased security risks, and disengagement, particularly when it becomes habitual (Henle & Blanchard, 2008). Prior research has established that workplace stressors such as workplace ostracism, role ambiguity, role conflict, and role overload are significant antecedents of cyberloafing (Arshad et al., 2016; Koay et al., 2017; Soh et al., 2022). However, not all employees exposed to stressors engage in cyberloafing to the same extent. This suggests that individual-level cognitive or moral factors may shape the intention-behaviour relationship.

This study addresses that gap by introducing Metaphor of the Ledger (MoTL), a concept derived from Neutralization Theory (Sykes & Matza, 1957) as a moderating variable. According to MoTL, employees may justify deviant behaviours such as cyberloafing by mentally balancing their past contributions against perceived unfair treatment or stress, thus feeling “entitled” to disengage. This rationalisation process may strengthen the likelihood of cyberloafing under stressful conditions.

The study integrates the Theory of Planned Behaviour (Ajzen, 1991) and Neutralization Theory to form a more comprehensive explanation of cyberloafing. While TPB focuses on attitudes, perceived norms, and behavioural control in shaping intention, Neutralization Theory explains how individuals justify deviant behaviour despite knowing it violates norms. Together, they offer a dual lens to examine not just who cyberloafing under stress, but why.

Using a moderation model tested via Structural Equation Modelling (SEM), this study investigates whether MoTL moderates the relationship between four workplace stressors and cyberloafing. The findings contribute to theory by integrating moral disengagement into TPB, and to practice by helping organizations understand the conditions under which stressed employees rationalise cyberloafing behaviour.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Cyberloafing, as a behavioural response to workplace stressors, has gained substantial attention in organizational behaviour research due to its implications for employee productivity, organizational integrity, and digital security. While previous studies have identified various antecedents of cyberloafing such as workload, interpersonal conflict, and psychological strain, less attention has been paid to the individual-level cognitive processes that influence whether or not an employee chooses to engage in such behaviour. This section reviews the existing literature on the relationship between workplace stressors and cyberloafing and introduces the Metaphor of the Ledger (MoTL) as a cognitive mechanism that may alter this relationship. Drawing on the Theory of Planned Behaviour (TPB) and Neutralization Theory, the section concludes by proposing a set of moderation hypotheses that position MoTL as a key boundary condition in the stress-cyberloafing relationship.

Workplace Stressors and Cyberloafing

Workplace stressors such as workplace ostracism, role ambiguity, role conflict, and role overload have been widely associated with counterproductive work behaviours, including cyberloafing. These stressors represent negative work experiences that disrupt employee’s ability to perform, often leading to psychological strain or disengagement (Podsakoff et al., 2017; Mercado et al., 2017). In digitally connected environments, this disengagement can manifest in the form of cyberloafing, which is defined as the use of the internet during work hours for non-work-related purposes (Lim, 2002).

Studies have shown that workplace ostracism, the feeling of being excluded or ignored by colleagues, contributes to feelings of isolation and retaliation, thereby increasing the likelihood of deviant behaviour such as cyberloafing (Ferris et al., 2008; Soh et al., 2022). Similarly, role ambiguity, which arises when job expectations are unclear, undermines employee control and may lead to avoidance behaviours (Rizzo et al., 1970). Role ambiguity has been linked to online distractions, as employees attempt to escape cognitive discomfort (Arshad et al., 2016).

Role conflict, which is the presence of incompatible job demands has also been linked to psychological strain and disengagement, thus increases the likelihood of cyberloafing (Henle & Blanchard, 2008). Role overload, defined as having too many responsibilities relative to one’s capacity, has a more complex relationship with cyberloafing. While some studies suggest that overload increases the tendency to disengage, others argue that lack of time may suppress cyberloafing behaviour (Podsakoff et al., 2007; Korzynski & Protsiuk, 2023).

Korzynski and Protsiuk (2023) examined how workload, self-efficacy, and time management skills affect cyberloafing, identifying job satisfaction as a mediating factor. This aligns with Spector's (2024) findings that cyberloafing can serve as a coping mechanism for managing workplace stress.

Cyberloafing as Rationalised Behaviour

While cyberloafing has been commonly framed as a coping mechanism or reaction to stress, it also reflects an element of intentionality and moral reasoning. Unlike unconscious errors or skill-based lapses, cyberloafing typically involves a deliberate decision to redirect attention away from work (Askew et al., 2014). The question then arises; why do some stressed employees cyberloafing while others refrain?

Recent studies have begun to challenge the traditional view of cyberloafing as purely detrimental. For instance, Wang et al. (2024) found that cyberloafing can positively influence employee creativity and well-being, with creativity mediating this relationship. Similarly, Mihelič et al. (2023) suggest that certain cyberloafing behaviours may enhance creative performance.

This inconsistency suggests that cognitive rationalisation plays a key role. Employees may evaluate their behaviour not just in terms of rules, but in terms of fairness, effort, or perceived entitlements. These self-justifications act as internal permissions to engage in deviant yet psychologically acceptable behaviours. Therefore, to understand cyberloafing fully, it is essential to incorporate both motivational (intention-driven) and rationalisation (justification-driven) perspectives.

Metaphor of the Ledger and Neutralization Theory

One influential mechanism for understanding rationalised cyberloafing is the Metaphor of the Ledger (MoTL), a concept drawn from Neutralization Theory (Sykes & Matza, 1957). Neutralization Theory posits that individuals often employ cognitive justifications to temporarily neutralize moral obligations, allowing them to engage in deviant behaviour without self-blame. MoTL specifically suggests that individuals view their moral conduct as a “ledger”, which means that good behaviour in the past is seen as credit that permits cyberloafing in the present (Lim, 2002).

In workplace settings, employees who believe they have “earned” the right to disengage (e.g. by working overtime, taking on extra tasks, or ensuring unfair treatment) may rationalise cyberloafing as morally permissible. This internal justification weakens ethical resistance and increases the likelihood of deviant behaviour. Prior studies have noted the presence of moral disengagement strategies among cyberloafing activities that has been used by employees, but few have tested the interactive effect of MoTL on the stress-cyberloafing link (Soh et al., 2022; Henle & Blanchard, 2008).

Recent studies have further emphasized how moral disengagement mechanisms, including MoTL, influence workplace deviance. For example, Johnstone et al. (2024) showed that employees with strong justification narratives were more likely to engage in unethical digital behaviour. Similarly, Lim (2024) highlighted MoTL as a persistent rationalisation in digitally connected organizations. However, few studies have tested MoTL as a moderator of stress-behaviour relationships, particularly in the Southeast Asian context.

Theoretical Framework: TPB and Neutralization Theory

This study is grounded in the Theory of Planned Behaviour (TPB) (Ajzen, 1991), which asserts that behaviour is a function of behavioural intention, itself shaped by attitudes, subjective norms, and perceived behavioural control. In the context of cyberloafing, workplace stressors may negatively affect attitudes and perceived control, thereby increasing intention to disengage.

However, TPB does not fully address the moral rationalisation process that enables people to act against social norms. Here, Neutralization Theory provides a complementary framework. While TPB explains the formation of behavioural intention, Neutralization Theory explains how individuals suspend moral constraints to convert intention into action. This study combines both frameworks by positing that MoTL moderates the relationship between stressors and cyberloafing, such that stressed employees who strongly justify their behaviour are more likely to engage in cyberloafing.

Lim's (2024) comprehensive review integrates various theories, including TPB and Neutralization Theory, to provide a nuanced understanding of cyberloafing. Johnstone et al. (2024) further explore how neutralization

techniques facilitate unethical behaviour in organizations, offering insights into the psychological processes involved.

Hypothesis Development

Building on the preceding discussion, this study proposes that MoTL moderates the relationship between workplace stressors and cyberloafing. Specifically, employees with higher levels of moral justification (MoTL) are expected to exhibit a stronger positive relationship between stress and cyberloafing behaviour.

H1a: The relationship between workplace ostracism and cyberloafing behaviour is stronger when MoTL is high.

H2a: The relationship between role ambiguity and cyberloafing behaviour is stronger when MoTL is high.

H3a: The relationship between role conflict and cyberloafing behaviour is stronger when MoTL is high.

H4a: The relationship between role overload and cyberloafing behaviour is stronger when MoTL is high.

METHODOLOGY

Research Design and Sample

This study employed a quantitative, cross-sectional survey design to examine the moderating effect of the Metaphor of the Ledger (MoTL) on the relationship between workplace stressors and cyberloafing behaviour. The target population comprised full-time employees working in public and private sector organizations across Malaysia, all of whom had regular access to internet-enabled devices in the workplace.

Data were collected from a total of 242 valid responses, which satisfies minimum sample size recommendations for moderated Structural Equation Modelling (SEM) (Hair et al., 2019). Participants were recruited using non-probability purposive sampling, with inclusion criteria requiring a minimum of six months of job tenure to ensure familiarity with job roles and workplace norms. Ethical approval was obtained and informed consent was secured from all respondents prior to participation.

Measurement Instruments

All constructs in this study were measured using previously validated instruments, with minor contextual adaptations for clarity and relevance. A ten-point scale ranging from 1 (Strongly Disagree) to 10 (Strongly Agree) was used for all items. Workplace Ostracism (WO) was measured using 4 items adapted from Ferris et al. (2008), assessing perceptions of social exclusion and being ignored by colleagues. Role Ambiguity (RA), Role Conflict (RC), and Role Overload (RO) were measured using items adapted from Rizzo et al. (1970). Based on prior factor validation, 5 items were retained for RA, 6 items for RC, and 8 items for RO. Cyberloafing (CL) was measured using 7 items adapted from Askew (2014), which assessed the frequency of non-work-related online behaviours during working hours. Metaphor of the Ledger (MoTL) was measured using 6 items adapted from the work of Lim (2002) and subsequent literature on moral disengagement (Soh et al., 2022). Sample items included statements such as “I deserve to browse the internet because I have worked hard” and “Occasional cyberloafing is justified by my overall contribution.”

Data Analysis Procedure

Data were analysed using Structural Equation Modelling (SEM) in AMOS version 26.0. Prior to model estimation, the dataset was screened for missing values, multivariate outliers, and normality. Descriptive statistics and reliability analyses were conducted using SPSS. The analyses followed a two-stage SEM approach (Hair et al., 2019), which is measurement model, structural model, and moderation analysis.

For measurement model, Confirmatory Factor Analysis (CFA) was used to assess the reliability and validity of the constructs. Model fit was evaluated using multiple indices: χ^2/df (acceptable < 3.0), Comparative Fit Index

(CFI ≥ 0.90), Tucker–Lewis Index (TLI ≥ 0.90), Root Mean Square Error of Approximation (RMSEA ≤ 0.08), and Standardized Root Mean Square Residual (SRMR ≤ 0.08).

Table 1: Model Fit Indices for the Structural Model

Fit Index	Recommended Threshold
Chi-square/df (χ^2/df)	acceptable if < 3.0
Comparative Fit Index (CFI)	acceptable if ≥ 0.90
Tucker–Lewis Index (TLI)	acceptable if ≥ 0.90
Root Mean Square Error of Approximation (RMSEA)	acceptable if ≤ 0.08
Standardized Root Mean Square Residual (SRMR)	acceptable if ≤ 0.08

Source: (Hair et al., 2010, 2018, 2019; Khan et al., 2019; Sarstedt et al., 2017; Sarstet et al., 2016; Zainuddin Awang., 2015)

Structural model and moderation analysis is used to test the moderating effect of MoTL, interaction terms were created between MoTL and each workplace stressors (WO x MoTL, RA x MoTL, RC x MoTL, RO x MoTL) using mean-centering to reduce multicollinearity. The interaction effects were tested in SEM by specifying structural paths from each interaction term to cyberloafing. Significance of the interaction terms was used to confirm moderation effects.

RESULTS

Measurement Model

Before proceeding to test the structural and moderation models, a Confirmatory Factor Analysis (CFA) was conducted to assess the validity and reliability of the measurement model. CFA was used to confirm that the observed variables (items) accurately represented the underlying latent constructs, including workplace ostracism, role ambiguity, role overload, cyberloafing, and Metaphor of the Ledger (MoTL). The analysis aimed to ensure that each item significantly loaded on its intended factor and that the model met the assumptions of construct validity, convergent validity, and reliability.

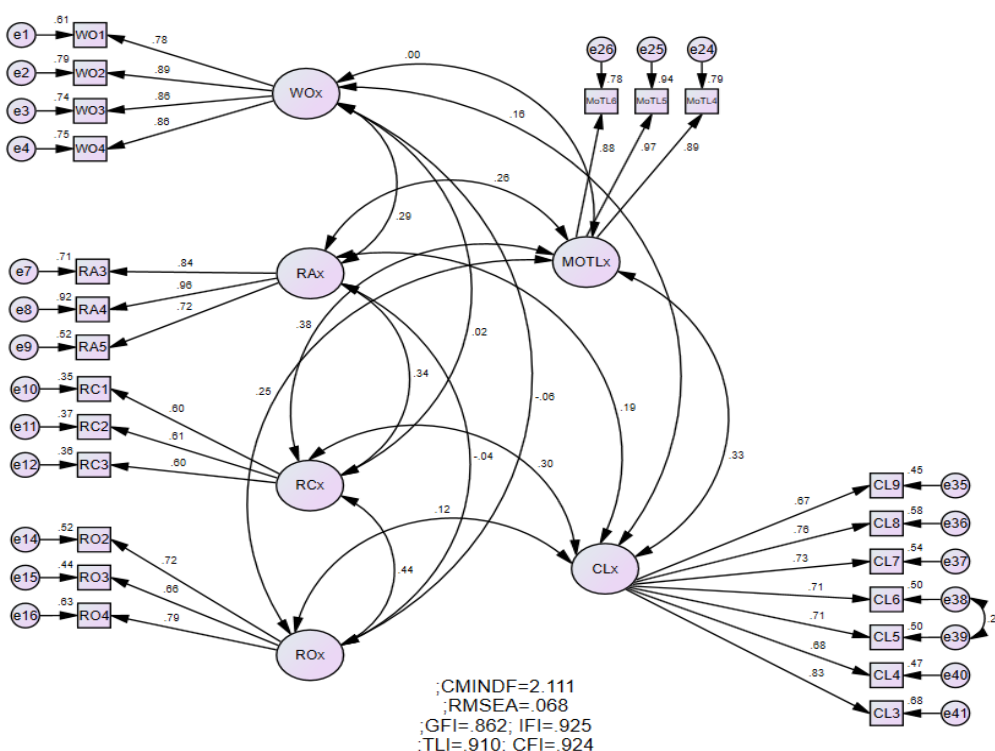


Figure 1: Confirmatory Factor Analysis (CFA) for Cyberloafing

All factor loadings exceeded the recommendation threshold of 0.60, indicating that the observed variables were strong indicators of their respective latent constructs. Composite reliability (CR) values for each construct were greater than 0.70, demonstrating internal consistency, while average variance extracted (AVE) values exceeded 0.50, confirming that a sufficient amount of variance was explained by each construct (Hair et al., 2019).

Model fit was evaluated using multiple global fit indices, which confirmed the adequacy of the measurement model. As shown in Table 2, the chi-square to degrees of freedom ratio (χ^2/df) was 2.111, which falls within the acceptable range of less than 3.0. The Comparative Fit Index (CFI) and Tucker-Lewis Index (TLI) were 0.924 and 0.910 respectively, both exceeding the minimum recommended value of 0.90. In addition, the Root Mean Square Error of Approximation (RMSEA) was 0.068, and the Standardized Root Mean Square Residual (SRMR) was 0.052. Both of the value is well within the acceptable thresholds (≤ 0.08), suggesting strong model fit.

These findings indicate that the measurement model is statistically sound, reliable, and valid for use in subsequent Structural Equation Modelling (SEM). Thus, the model was retained for further analysis to test the hypothesized structural and moderation paths.

Table 2: Fit Indices and Observed Value

Fit Index	Threshold	Observed Value
χ^2/df	< 3.00	2.111
CFI	≥ 0.90	0.924
TLI	≥ 0.90	0.910
RMSEA	≤ 0.08	0.068
SRMR	≤ 0.08	0.052

Source: (Hair et al., 2010, 2018, 2019; Khan et al., 2019; Sarstedt et al., 2017; Sarstet et al., 2016; Zainuddin Awang., 2015)

Structural Model (Main Effects)

Following confirmation of the measurement model, the hypothesized structural relationships between the four workplace stressors, which is workplace ostracism (WO), role ambiguity (RA), role conflict (RC), and role overload (RO), and the outcome variable, cyberloafing, were tested using Structural Equation Modelling (SEM). The model was estimated using maximum likelihood estimation in AMOS version 26.0.

The results indicated that all four predictors had statistically significant relationships with cyberloafing, supporting the theoretical propositions derived from the Theory of Planned Behaviour (TPB). Specifically, workplace ostracism ($\beta = 0.126$, $p = 0.041$), role ambiguity ($\beta = 0.080$, $p = 0.030$), and role conflict ($\beta = 0.330$, $p = 0.001$) all exhibited positive and significant effects on cyberloafing. These findings suggest that employees who feel excluded by colleagues, face unclear work expectations, or experience incompatible job demands are more likely to engage in non-work-related internet use during working hours. This supports prior research which frames cyberloafing as a response to psychological strain, reduced motivation, or diminished control over work tasks (Askew et al., 2014; Soh et al., 2022).

Interestingly, role overload was found to have a negative but still statistically significant effect on cyberloafing ($\beta = -0.014$, $p = 0.045$). This suggests that employees under excessive workload may refrain from cyberloafing due to time constraints, fear of penalties, or perceived accountability. In such cases, heavy task loads may limit the behavioural intention to disengage, overriding the usual stress-deviance pathway. This aligns with the TPB component of perceived behavioural control, in which limited opportunity may suppress the translation of deviant intentions into action.

Overall, the structural model demonstrated moderate explanatory power, accounting for 43% of the variance in cyberloafing behaviour ($R^2 = 0.43$). This level of explained variance indicates that the selected workplace

stressors play a meaningful role in shaping employee cyberloafing tendencies and reinforces the utility of TPB as a framework for predicting counterproductive work behaviour.

Table 3: Direct Effects of Workplace Stressors on Cyberloafing

Path	Standardized β	p-value	Result
Workplace Ostracism \rightarrow Cyberloafing	0.126	0.041	Significant (positive)
Role Ambiguity \rightarrow Cyberloafing	0.080	0.030	Significant (positive)
Role Conflict \rightarrow Cyberloafing	0.330	0.001	Significant (positive)
Role Overload \rightarrow Cyberloafing	-0.014	0.045	Significant (negative)

Source: Author's compilation

The structural model analysis revealed that all four workplace stressors had statistically significant relationships with cyberloafing behaviour. Workplace ostracism ($\beta = 0.126$, $p = 0.041$), role ambiguity ($\beta = 0.080$, $p = 0.030$), and role conflict ($\beta = 0.330$, $p = 0.001$) demonstrated positive and significant effects, indicating that employees who experience social exclusion, unclear job expectations, or conflicting demands are more likely to engage in cyberloafing. Interestingly, role overload showed a slightly negative but still significant relationship with cyberloafing ($\beta = -0.014$, $p = 0.045$), suggesting that employees experiencing excessive workload may have less time, energy, or opportunity to engage in non-task-related online activity. Overall, the structural model explained 43% of the variance in cyberloafing behaviour ($R^2 = 0.43$), indicating a moderate explanatory power.

Moderation Analysis (Interaction Effects)

To examine the moderating role of the Metaphor of the Ledger (MoTL) on the relationships between workplace stressors and cyberloafing, a moderation analysis was conducted using interaction terms within the SEM framework. Each workplace stressor (WO, RA, RC, RO) was multiplied by MoTL to generate four interaction terms (e.g., WO x MoTL), which were included in the structural model to assess their impact on cyberloafing behaviour.

The model incorporating these interaction terms demonstrated adequate fit, and the results confirmed that MoTL significantly moderated all four stressor–cyberloafing relationships, though the direction of moderation varied across the predictors. As summarised in Table 4, the interaction between workplace ostracism and MoTL ($\beta = 0.050$, $p = 0.044$) and between role ambiguity and MoTL ($\beta = 0.020$, $p < 0.001$) both yielded positive and significant coefficients, indicating that the presence of strong moral justification amplified the effects of these stressors. In other words, employees who felt excluded or uncertain about their roles were more likely to engage in cyberloafing if they believed they had earned the right to do so—a pattern consistent with the logic of Neutralization Theory (Sykes & Matza, 1957) and the cognitive framing embedded in TPB's attitudinal and normative pathways.

Conversely, the moderation effects for role conflict ($\beta = -0.049$, $p = 0.041$) and role overload ($\beta = -0.064$, $p = 0.027$) were statistically significant but negative, indicating that MoTL buffered the effects of these stressors on cyberloafing. One possible interpretation is that employees experiencing frequent task overload or conflicting instructions may rationalise these stressors as part of the job and, rather than disengaging, may internalise the strain as normative. As such, employees high in moral justification may actually be less likely to engage in cyberloafing when role conflict or overload is high, as they perceive their contributions as valuable and feel a stronger sense of obligation to remain focused. This asymmetry in the moderation pattern highlights that MoTL does not uniformly increase cyberloafing; rather, it interacts with employees' interpretations of stressors in a context-dependent manner.

These findings reinforce the need to view workplace deviance through a dual-theory lens. While TPB helps explain how intentions are formed based on attitudes, norms, and control, Neutralization Theory explains how those intentions are rationalised or suppressed. The moderating effect of MoTL demonstrates that justification is not merely a post-hoc defence but an active cognitive filter that shapes behavioural responses under stress.

This positions MoTL as a crucial boundary condition in understanding when and why workplace stress leads to cyberloafing.

Table 4: Interaction Term Summary

Interaction Term	Standardized β	p-value	Direction	Moderation
WO x MoTL \rightarrow Cyberloafing	0.050	0.044	Positive	Yes
RA x MoTL \rightarrow Cyberloafing	0.020	< 0.001	Positive	Yes
RC x MoTL \rightarrow Cyberloafing	-0.049	0.041	Negative	Yes
RO x MoTL \rightarrow Cyberloafing	-0.064	0.027	Negative	Yes

Source: Author's compilation

DISCUSSION

This study set out to examine how workplace stressors influence cyberloafing behaviour, and whether these relationships are moderated by the Metaphor of the Ledger (MoTL), a cognitive rationalisation drawn from Neutralization Theory. Building on the Theory of Planned Behaviour (TPB), the findings offer a more nuanced understanding of how stress-induced intentions are either amplified or constrained by employees' moral justifications.

The results confirm that workplace ostracism, role ambiguity, and role conflict are positively associated with cyberloafing. These findings are consistent with prior research showing that negative social and structural conditions at work lead to disengagement and deviant behaviour (Soh et al., 2022; Arshad et al., 2016). Role overload, however, demonstrated a significant but negative relationship with cyberloafing. This suggests that excessive workload may suppress cyberloafing, possibly due to time pressure, fear of surveillance, or reduced opportunity. These findings support TPB by showing how job-related stressors can shape employees' attitudes and perceived control, ultimately influencing behavioural intention.

More importantly, this study extends prior work by demonstrating that MoTL significantly moderates all four stressor–cyberloafing relationships. As summarized in Table 5, the moderation analysis confirmed all four hypotheses (H1a – H4a), though the direction of moderation varied by stressor.

Table 5: Summary of Moderation Hypotheses and Results

Hypothesis	Path (Interaction Term)	Standardized β	p-value	Direction	Moderation
H1a	Workplace Ostracism x MoTL \rightarrow CL	0.050	0.044	Positive	Yes
H2a	Role Ambiguity x MoTL \rightarrow CL	0.020	< 0.001	Positive	Yes
H3a	Role Conflict x MoTL \rightarrow CL	-0.049	0.041	Negative	Yes
H4a	Role Overload x MoTL \rightarrow CL	-0.064	0.027	Negative	Yes

Source: Author's compilation

Note: All moderation hypotheses were supported. MoTL amplified the effects of WO and RA, but buffered the effects of RC and RO.

As expected, MoTL amplified the effects of workplace ostracism and role ambiguity, suggesting that employees who feel excluded or uncertain in their roles are more likely to justify disengaging when they perceive themselves as morally entitled to do so. This aligns with Neutralization Theory, which posits that cognitive mechanisms such as rationalisation and self-justification weaken moral constraints on deviant acts (Sykes & Matza, 1957; Lim, 2002).

Interestingly, MoTL showed a negative moderation effect on role conflict and role overload, which implies that moral justification may actually reduce the likelihood of cyberloafing under these conditions. One possible explanation is that employees who frequently experience conflicting or excessive demands may normalize these stressors, thus reducing the need for rationalisation or cyberloafing. Alternatively, these stressors may

trigger guilt or a sense of responsibility in employees who hold strong moral justifications, leading them to resist cyberloafing even under pressure.

Together, these findings offer empirical support for integrating TPB with Neutralization Theory to better explain cyberloafing. While TPB captures the motivational pathway toward cyberloafing, Neutralization Theory accounts for how individuals morally navigate and justify their behaviour. The dual-theory approach highlights that cyberloafing is not merely reactive but also cognitively constructed.

The findings of this study resonate with the evolving perspective on cyberloafing. Wang et al. (2024) and Mihelič et al. (2023) highlight the potential positive outcomes of cyberloafing, such as enhanced creativity and well-being. This suggests that, under certain conditions, cyberloafing may serve adaptive functions. Moreover, the role of job satisfaction as a mediator, as identified by Korzynski and Protsiuk (2023), underscores the complexity of the relationship between workplace stressors and cyberloafing. The integration of TPB and Neutralization Theory, as discussed by Lim (2024) and Johnstone et al. (2024), provides a robust framework for understanding the cognitive and motivational processes underlying cyberloafing behaviours.

CONCLUSION

This study investigated how workplace stressors influence cyberloafing behaviour and whether these relationships are moderated by the Metaphor of the Ledger (MoTL), a rationalisation mechanism grounded in Neutralization Theory. Using a dual-theory framework that integrates the Theory of Planned Behaviour (TPB) and Neutralization Theory, the study found that all four workplace stressors, which are workplace ostracism, role ambiguity, role conflict, and role overload significantly affect cyberloafing. Notably, while most stressors had a positive effect, role overload showed a small but negative relationship, suggesting that high demands may suppress disengagement.

Crucially, MoTL moderated all four relationships, though in different directions. It strengthened the effects of workplace ostracism and role ambiguity on cyberloafing, indicating that employees who morally justify their behaviour are more likely to disengage under these conditions. Conversely, it weakened the effects of role conflict and role overload, suggesting a more complex relationship between stress, moral reasoning, and behavioural intention. These findings demonstrate the value of integrating motivational and moral dimensions in understanding cyberloafing.

From a theoretical standpoint, the study contributes to the literature by combining TPB and Neutralization Theory to explain both the formation and rationalisation of deviant workplace behaviour. Practically, the results underscore the importance of managing workplace stressors not only to reduce strain but also to limit opportunities for moral disengagement. Organizations should foster inclusive environments, clarify job roles, and monitor justification narratives that employees may use to normalise deviant behaviour.

Limitations of the study include its cross-sectional design, reliance on self-reported data, and cultural context limited to Malaysia. Future research could explore longitudinal models, mediation pathways (e.g., moral disengagement, job satisfaction), or cross-cultural comparisons to expand generalisability and deepen theoretical insights.

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