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Telework, Moonlighting, and Workplace Ethics: A Fraud Triangle Perspective on Employee Misconduct

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Abstract

The expansion of telework has reshaped employment boundaries, creating new ethical and managerial challenges for organizations. Although moonlighting is traditionally viewed as occurring outside primary employment, little theoretical attention has been given to secondary work conducted within organizational boundaries and during official working hours. Addressing this gap, this study theorizes in-office telework-enabled moonlighting (ITEM) as a distinct form of employee misconduct. Drawing on counterproductive work behavior and workplace ethics literatures, the paper conceptualizes ITEM as a form of organizational fraud and develops a framework grounded in Cressey's Fraud Triangle. Using a conceptual, theory-building approach, the study advances propositions explaining how pressures, telework-enabled opportunities, and employee rationalizations interact to enable ITEM. A conceptual model illustrates these mechanisms and their implications for employee engagement, organizational trust, and ethical climate, contributing to Human Resource Management research on the unintended ethical consequences of telework.

Keywords: Telework, Moonlighting, Counterproductive work behavior, Workplace fraud, Employee ethics, Human resource management

Introduction

Despite growing interest in telework and multiple jobholding, little theoretical attention has been paid to forms of moonlighting that occur within organizational boundaries and during official working hours. This omission is consequential, as digitally enabled work arrangements have made it increasingly possible for employees to engage in secondary employment while appearing to fulfill primary job responsibilities. By theorizing this practice as in-office telework-enabled moonlighting and framing it as a form of counterproductive work behavior and organizational fraud, this study offers a novel conceptual lens for understanding ethical risks in contemporary workplaces.

Employee engagement has long been regarded as a critical determinant of organizational success and competitive advantage (Crawford *et al*., 2010) [13]; (Saks & Gruman, 2014) [35]; (Nazir & Islam, 2017) [26]; (Rich *et al*., 2010) [32]; (Saks & Gruman, 2014) [35]; (Tanwar, 2017) [41]. Engaged employees are more likely to demonstrate higher levels of commitment, discretionary effort, and performance, thereby contributing positively to organizational outcomes. Consequently, scholarly and practitioner attention within Human Resource Management (HRM) has focused extensively on identifying factors that enhance or undermine employee engagement. Within this discourse, however, the phenomenon of multiple jobholding, or moonlighting, remains relatively underexplored despite its potential implications for employee engagement and organizational performance.

Moonlighting, commonly understood as the practice of employees engaging in additional paid work outside their primary employment, has been associated with role conflict, fatigue, stress, and divided commitment across jobs (Arthur, 1994) [4]; (Bouwhuis *et al*., 2018) [10]; (Fröhlich *et al*., 2013) [17]; (Prasad *et al*., 2024) [28]. The imbalance between the demands of primary and secondary employment can deplete employees' emotional and physical resources, leading to reduced job engagement and increased resistance to work (Bruns & Pilkauskas, 2019) [11]; (Peng *et al*., 2021) [29]. At the same time, prior research also acknowledges that moonlighting may provide opportunities for skill development, income supplementation, and personal growth, which can, under certain conditions, benefit both employees and organizations. As a result, organizational responses to moonlighting vary considerably, ranging from permissive or supportive stances to strict prohibitions, often shaped by legislation, labor regulations, industry norms, and managerial philosophies.

Notwithstanding these varied positions, the rapid diffusion of telework and digitally mediated work arrangements has introduced a qualitatively different form of moonlighting that existing HRM scholarship has yet to adequately theorize. Advances in digital technology have extended organizational work beyond traditional physical boundaries, offering employees greater flexibility and autonomy (Allen *et al*., 2015) [2]. While such arrangements have been widely praised for enhancing work–life balance and productivity, they have also reduced direct supervision and blurred the temporal and spatial boundaries between work and non-work (Choudhury *et al*., 2021) [12]. These conditions have inadvertently created opportunities for employees to engage in secondary employment concurrently with their primary job responsibilities, often during official working hours and within organizational premises.

When secondary work is performed simultaneously with primary job duties, employees not only divert effort away from their employer but also risk conflicts of interest, divided loyalty, and breaches of confidentiality (Kidwell & Valentine, 2009) [20]. More critically, such practices often involve the covert misuse of organizational time and resources for personal gain, undermining trust and integrity in the employment relationship. Building on this observation, this study conceptualizes in-office telework-enabled moonlighting as a form of counterproductive work behavior (CWB) and, in organizational contexts where such behavior is unauthorized or undisclosed, as a form of workplace fraud. To advance understanding of this phenomenon, the study draws on Cressey's Fraud Triangle framework, which explains fraudulent behavior as arising from the interaction of pressure, opportunity, and rationalization. By applying this framework to a digitally enabled work context, the paper develops a set of theoretical propositions and a conceptual model that explain how telework-related opportunities, personal and organizational pressures, and employee rationalizations jointly enable ITEM. In doing so, the study extends traditional conceptions of moonlighting, enriches counterproductive work behavior and workplace ethics literatures, and highlights the unintended ethical consequences of contemporary telework arrangements for Human Resource Management theory and practice.

Theoretical Propositions

Building on the foregoing conceptualization of in-office telework-enabled moonlighting as a form of counterproductive work behavior and organizational fraud, this study advances a set of theoretical propositions that specify the mechanisms through which such behavior emerges in digitally mediated work environments. Drawing on Cressey's Fraud Triangle framework, the propositions articulate how pressures, telework-enabled opportunities, and employee rationalizations interact to enable the covert performance of secondary employment during official working hours. Rather than serving as empirically testable hypotheses, these propositions formalize the study's theoretical claims and provide a foundation for future empirical inquiry into the ethical and managerial implications of telework-enabled moonlighting.

The study proposes the following:

Proposition 1: Financial strain, unmet career expectations, and work-related stress increase employees' perceived pressure to engage in in-office telework-enabled moonlighting.

Proposition 2: Telework arrangements characterized by high autonomy, reduced supervision, and extensive access to digital resources increase opportunities for in-office telework-enabled moonlighting.

Proposition 3: Employees are more likely to engage in in-office telework-enabled moonlighting when they rationalize the behavior as a justified response to perceived organizational injustice, inadequate compensation, or excessive workload.

Proposition 4: The simultaneous presence of pressure, opportunity, and rationalization increases the likelihood that in-office telework-enabled moonlighting will occur as a form of workplace fraud.

Proposition 5: In-office telework-enabled moonlighting negatively affects employee engagement, organizational trust, and ethical climate.

Proposition 6: Organizational policies and supervisory practices that reduce opportunity and challenge rationalizations weaken the relationship between pressure and in-office telework-enabled moonlighting.

This study makes three primary contributions to Human Resource Management scholarship. First, it reconceptualizes moonlighting by introducing in-office telework-enabled moonlighting as a workplace-embedded phenomenon rather than an activity external to primary employment. Second, it extends counterproductive work behavior research by theorizing ITEM as a technologically mediated form of production deviance and time fraud. Third, by applying and extending the Fraud Triangle framework within a digitally enabled work context, the study advances workplace fraud theory and provides a foundation for future empirical research on ethical challenges associated with telework.

Research Design and Methodological Approach

This study adopts a conceptual, theory-building research design. Conceptual research is appropriate when the objective is to develop, extend, or refine theoretical explanations of emerging organizational phenomena rather than to test relationships empirically (Jaakkola, 2020). Given the evolving nature of telework arrangements and the limited empirical attention to in-office telework-enabled moonlighting, a conceptual approach enables the integration of fragmented literatures into a coherent explanatory framework.

Specifically, this paper synthesizes insights from prior research on counterproductive work behaviors, workplace fraud, telework, and moonlighting to theorize in-office telework-enabled moonlighting (ITEM) as a form of organizational fraud. The study extends Cressey's Fraud Triangle framework by applying it to a digitally enabled workplace context, demonstrating how pressures, opportunities, and rationalizations jointly shape unethical employee behavior within contemporary organizations.

Rather than testing hypotheses, this paper develops theoretical propositions that articulate expected relationships among key constructs. These propositions are intended to guide future empirical research and provide a foundation for theory testing in different organizational and cultural contexts. Conceptual modeling is particularly suited to this purpose, as it allows scholars to clarify constructs, delineate boundaries, and generate novel insights before large-scale empirical validation.

Understanding In-Office Telework-Enabled Moonlighting as Counterproductive Work Behaviors (CWB)

Counterproductive Work Behaviors (CWB) have been broadly defined as intentional acts by employees that harm organizations or their stakeholders, either directly or indirectly (Spector & Fox, 2005) [39]. CWBs encompass a range of deviant workplace behaviors, including theft, withdrawal, abuse, sabotage, and production deviance (Sackett, 2002) [34]. Fundamentally, CWBs involve the misuse of organizational resources, time, and trust, often motivated by personal gain or as a reaction to perceived organizational injustice (Dalal, 2005) [15]. In the context of telework-enabled systems, an emerging manifestation of CWBs is in-office telework-enabled moonlighting, wherein employees simultaneously engage in secondary employment while occupying their primary workplace.

Telework has reconfigured traditional job boundaries by increasing employee autonomy and reducing direct supervision (Messenger & Gschwind, 2016) [25]. While these affordances support flexibility and efficiency, they also provide fertile ground for CWBs (O'Neill *et al*., 2014) [27]. Employees who use telework technologies to perform secondary jobs during official working hours engage in a form of production deviance—deliberately withholding effort from their primary employer (Sackett & DeVore, 2001) [33]. Unlike traditional moonlighting, which occurs outside working hours or in a different physical setting, telework-enabled moonlighting collapses the boundary between jobs, making it possible for employees to divert organizational time and resources toward secondary pursuits while appearing to fulfill primary job obligations. This represents a misuse of organizational trust and constitutes a subtle but pervasive form of workplace deviance (Appelbaum *et al*., 2007) [3].

Existing research on moonlighting often treats it as a labor-market phenomenon driven by economic need, skill development, or personal aspirations (Shishko & Rostker, 1976) [38]; (Quarshie *et al*., 2022) [30]. However, when moonlighting occurs concurrently within the workplace, enabled by telework technologies, it assumes the features of CWB. Specifically, it undermines organizational effectiveness by eroding employee engagement, productivity, and commitment (Beauregard, Basile, & Canonico, 2019) [6]. Engaging in secondary employment during primary work hours constitutes a deliberate violation of organizational norms of effort and loyalty, aligning closely with the definitional scope of CWBs as intentional acts of harm (Spector & Fox, 2005) [39].

Moreover, research has demonstrated that behaviors such as time theft, cyberslacking, and shirking are widely considered dimensions of CWBs (Lim, 2002) [23]; (Wagner *et al*., 2012) [42]. In-office telework-enabled moonlighting can be understood as a more complex and concealed version of these behaviors, since employees are not only using employer-paid time for personal gain but are also potentially leveraging the organization's infrastructure—such as internet access, office equipment, and workspace—for secondary jobholding. This represents an escalation from minor production deviance to more serious forms of organizational resource misappropriation.

While in-office telework-enabled moonlighting shares surface similarities with behaviors such as cyberslacking and time theft, it is conceptually distinct in important ways. Cyberslacking and time theft typically involve episodic or intermittent misuse of work time for personal activities, whereas in-office telework-enabled moonlighting entails the systematic and sustained performance of a secondary job during official working hours. Unlike casual withdrawal behaviors, ITEM is oriented toward structured external employment relationships and income generation, often involving contractual obligations to another employer. This elevates ITEM beyond momentary production deviance and positions it closer to deliberate misrepresentation and resource misappropriation, thereby justifying its classification as a more serious form of counterproductive work behavior and organizational fraud.

Implications for Human Resource Management

Framing in-office telework-enabled moonlighting as CWB has important implications for public and private sector Human Resource Management (HRM). First, it highlights the need for clearer organizational policies that explicitly prohibit or regulate concurrent jobholding during official working hours (Bendick, 1989) [7]. Second, it underscores the importance of monitoring telework practices to prevent misuse without eroding employee trust. Third, it signals that moonlighting in digitally enabled workplaces is not merely a matter of labor supply but one of organizational ethics and productivity, necessitating interventions such as enhanced supervisory practices, employee engagement strategies, and ethical awareness training (Martinko *et al*., 2002) [24]. Thus, in-office telework-enabled moonlighting can be conceptualized as a modern form of Counterproductive Work Behavior.

Framing in-office telework-enabled moonlighting as both counterproductive work behavior and organizational fraud also highlights its broader organizational consequences. By diverting effort away from primary job tasks, ITEM undermines employee engagement and productivity, while its concealed nature erodes organizational trust and weakens ethical climate. When such behavior becomes normalized or inadequately addressed, it may signal tolerance for resource misuse, thereby increasing the likelihood of further deviant or unethical conduct. These outcomes underscore the importance of organizational responses that not only detect ITEM but also address the underlying conditions that sustain it.

Theoretical Framework

Fraud in the workplace is widely defined as an intentional act of deception carried out by an employee to secure personal gain while misusing organizational resources (Wells, 2017) [43]. It generally entails the misappropriation of assets, falsification of time or records, and misuse of organizational resources in ways that contravene trust-based employment relationships (Dorminey *et al*., 2012) [16]. By this standard, in-office telework-enabled moonlighting (ITEM) constitutes not only a counterproductive work behavior (CWB) but also a form of organizational fraud. Unlike conventional moonlighting, which occurs outside the boundaries of primary work commitments, ITEM involves employees simultaneously engaging in secondary employment during official working hours while appearing to fulfill their primary job responsibilities.

Fraud is often conceptualized in terms of deliberate misrepresentation or concealment with the intent to secure unauthorized benefits (Albrecht *et al*., 2016) [1]. ITEM aligns with this definition in several ways. First, employees engaged in secondary work during primary hours effectively misrepresent their availability and effort to the employer, amounting to a form of time fraud (Henle, Reeve, & Pitts, 2010) [18]. The organization continues to compensate the employee for hours that are not genuinely devoted to the employer's interests. Second, ITEM often involves the misuse of organizational resources such as internet bandwidth, office equipment, or telework platforms to advance external employment, constituting asset misappropriation (Hollinger & Clark, 1983) [19]. Finally, this practice involves concealment and deception; employees rarely disclose their concurrent engagements, indicating intent to mislead the employer about the authenticity of their job performance.

The fraud triangle framework developed by Cressey (1953) [14] explains that fraudulent acts are driven by three interrelated conditions: pressure, opportunity, and rationalization. ITEM can be situated within this framework to demonstrate why employees may engage in such unethical conduct.

Pressure

Employees often face financial constraints, family responsibilities, or aspirations for upward mobility that are unmet by their primary job. This financial or personal pressure motivates them to seek additional income sources through moonlighting (Shishko & Rostker, 1976) [38]; (Quarshie *et al*., 2022) [30]. In public service settings especially, low compensation and limited career growth exacerbate these pressures (Bendick, 1989) [7].

Opportunity

Telework-enabled systems provide an environment of reduced supervision, enhanced autonomy, and access to organizational resources that create opportunities for moonlighting to occur within work hours (Messenger & Gschwind, 2016) [25]. Employees can seamlessly alternate between primary and secondary work on the same digital devices or networks without immediate detection, making ITEM a concealed but low-risk form of organizational fraud (O'Neill *et al*., 2014) [27].

Rationalization

Employees justify ITEM by framing it as a response to organizational shortcomings—such as inadequate pay, excessive workload, or lack of recognition—thus rationalizing their behavior as fair or necessary (Spector & Fox, 2002) [40]. Rationalization reduces moral dissonance, allowing employees to perceive their fraudulent conduct as acceptable or even deserved.

Consistent with Cressey's original formulation, the elements of pressure, opportunity, and rationalization should not be understood as operating independently. Rather, in-office telework-enabled moonlighting is most likely to occur when these conditions coexist and reinforce one another. Financial or career-related pressures may motivate employees to seek additional income, but without opportunities created by telework-enabled autonomy and reduced oversight, such behavior is difficult to enact. Similarly, opportunities alone do not result in fraudulent conduct unless employees are able to rationalize the behavior as acceptable or deserved. It is the convergence of these three conditions that enables ITEM to emerge as a sustained and concealed form of workplace fraud.

By combining these three conditions, ITEM moves beyond ordinary workplace deviance to align with the essential features of fraud. It involves intentional deception, misuse of resources, and personal enrichment at the expense of the employer—all of which constitute fraudulent behavior (Wells, 2017) [43]. Classifying ITEM as fraud rather than a mere productivity issue underscores the seriousness of its implications:

1. Financial loss to the organization, as employees are paid for unearned labor time.
2. Erosion of trust and ethical culture, since concealment and misrepresentation undermine the employer–employee relationship.
3. Legal and policy risks, especially in public sector organizations where ITEM can violate statutes on integrity, loyalty, and misuse of public resources (Kidwell & Valentine, 2009).

Thus, framing ITEM as a fraudulent practice strengthens the case for applying the fraud triangle model as an explanatory framework. This model not only identifies the situational and psychological conditions driving such unethical conduct but also provides actionable insights for Human Resource Management (HRM) and organizational policymakers to develop preventive strategies that address pressures, limit opportunities, and challenge rationalizations.

Conceptual Model of In-Office Telework-Enabled Moonlighting

Figure 1 presents the conceptual model developed in this study, which positions in-office telework-enabled moonlighting as a form of workplace fraud arising from the interaction of pressure, opportunity, and rationalization, consistent with the Fraud Triangle framework. Telework technologies and flexible work arrangements amplify opportunities for such behavior by reducing direct oversight and enabling simultaneous task engagement. Organizational and personal pressures motivate employees to seek supplementary income, while rationalization mechanisms legitimize the unethical diversion of organizational time and resources.

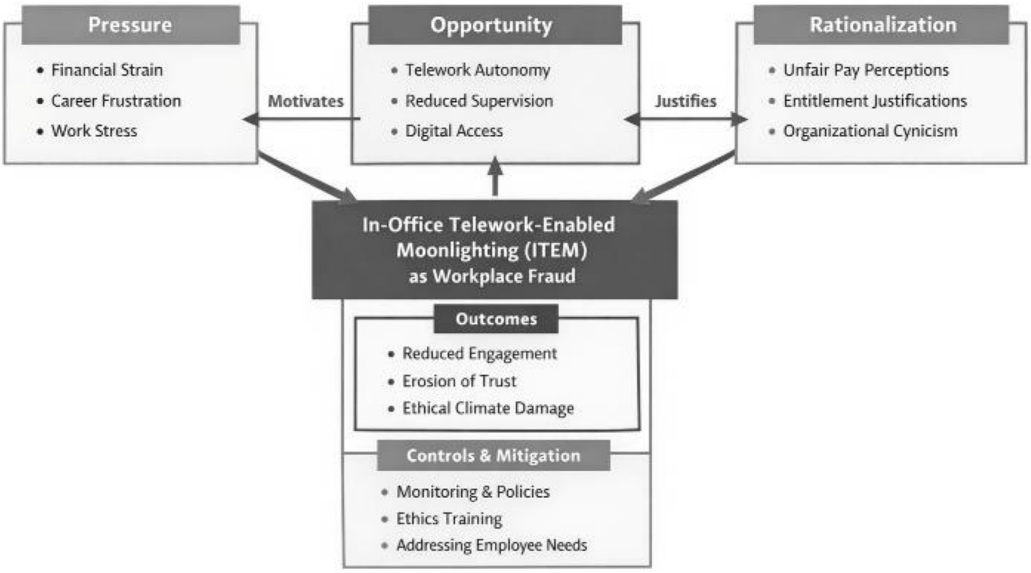

Fig 1: Conceptual Model of In-Office Telework-Enabled Moonlighting as Workplace Fraud

This conceptualization extends traditional applications of the Fraud Triangle by embedding it within a digitally mediated work environment, thereby highlighting how technological affordances reshape the manifestation of workplace fraud. The model provides a theoretical foundation for future empirical testing and comparative analysis across sectors and employment arrangements.

Reconciling Traditional Definitions of Moonlighting with Telework-Enabled Practices

Moonlighting, also referred to as multiple job-holding is commonly understood as having a second or a third job, usually part-time, in addition to a primary full-time job (Betts, 2006) [8]. Shishko and Rostker (1976) [38] also define moonlighting as a situation where an individual maintains primary employment and engages in additional work for pay. Bureau of Labor Statistics (BLS, 2019) of the United State officially defines a multiple jobholder as “an individual who: (a) holds wage and salary jobs with two or more employers; (b) combines a wage and salary job with self-employment; or (c) combines a wage and salary job with one as an unpaid family worker.” This definition reflects the dominant framing of moonlighting as a formal, quantifiable labor market activity, emphasizing jobholding across separate employment arrangements. Quarshie *et al*. (2022) [30], synthesizing perspectives from labor economists, describe moonlighting as a situation in which an individual maintains primary employment while also engaging in additional paid work.

Traditionally, moonlighting has been conceptualized as an activity external to the primary employment, most often performed outside of regular working hours to supplement income or acquire new skills. Observation across much of the literature reveals that moonlighting is implicitly or explicitly framed as comprising two separate geographical entities. Scholars generally treat the phenomenon as one in which employees physically move from the location of their primary job to another setting where they perform secondary work. Although many definitions in the literature do not explicitly state this geographical separation, a close reading often reveals that the empirical contexts examined often assume such movement. Boateng (1996), as cited in Baah-Boateng *et al*. (2013) [5], identifies two main definitions of a moonlighter: the point definition and the duration definition. The point definition considers the status of a worker at a specific moment in time and classifies the individual as a moonlighter if more than one job is held during the reference period. While the duration definition, in contrast, observes workers over a set interval and classifies individuals as moonlighters only if more than one job is maintained throughout the entire period (Baah-Boateng *et al*., 2013) [5]. This method provides a more precise estimation of sustained moonlighting activity and excludes short-term or transitional jobholders. Both definitions share the common assumption that moonlighting involves distinct jobs conducted in separate temporal or geographical contexts, typically requiring workers to move from one employment setting to another. Although there are points of similarity between these traditional definitions and the context of moonlighting examined in this study—namely, that employees engage in more than one job and experience challenges related to divided attention and resource allocation—both definitions fall short in that they do not account for the possibility of simultaneous performance of primary and secondary work within the same workplace, which is increasingly feasible in digitally enabled, telework contexts.

For the purpose of this study, Seema *et al*. (2021) [37] definition of moonlighting, or multiple jobholding, as “the practice of working at a secondary job in addition to one’s primary employment, undertaken either during non-working hours or, in some cases, at the expense of regular working hours” was modified to include secondary work performed concurrently within the primary workplace, facilitated by telework technologies. Thus, moonlighting is defined in this study as the practice whereby employees engage in a secondary job in addition to their primary employment, either outside regular working hours or simultaneously within the primary workplace, enabled by telework systems. This delineation and framing are significant for the present study, which, while acknowledging traditional conceptions of moonlighting as external to the primary job, adapts the concept to reflect a workplace-embedded reality. In the context of this study, primary and secondary jobs are understood as occurring simultaneously within a single geographical location—the primary workplace—facilitated by telework systems. This reconciliatory perspective extends existing understandings by shifting attention from the physical separation of jobs to their potential convergence in a digitally enabled work environment, thereby highlighting novel ethical and managerial implications for Human Resource Management.

Defining Primary and Secondary Jobs in Telework-Enabled Moonlighting

Scott *et al*. (2020) [36] opine that, after determining that a worker is a multiple jobholder, it is often necessary to distinguish the primary job from the secondary job(s). However, there is no consensus in the criteria for making this distinction as evident in Lale (2005) [22] and Kimmel & Smith Conway (2001) [21] studies consequently leaving the distinction open to ambiguity. With complexity already inherent in defining primary and secondary jobs (Scott *et al*., 2020) [36], an even greater point of contention emerges in the context of this study. In telework-enabled moonlighting, this challenge is intensified by the fluidity between virtual and physical workspaces, where primary and secondary jobs may interchange or overlap, leaving the determination of job primacy largely to the discretion of the employee or moonlighter. Thus, further studies could explore how moonlighters in this context decide which job they regard as primary and which as secondary. Nonetheless, this ambiguity does not pose a challenge for the present study, as the focus is on employees' in-house organizational behavior within their workplace. Against this backdrop, the organization where the employee is physically present while engaging in moonlighting is considered the primary job, whereas remote work or secondary employment is treated as the secondary job. This is evident in how Lale and Kimmel studies, used different parameters to define primary and secondary job.

Directions for Future Research

The conceptual framework developed in this study opens several avenues for future research. First, empirical studies could test the proposed relationships using qualitative interviews or quantitative survey designs to examine how pressure, opportunity, and rationalization interact to influence in-office telework-enabled moonlighting. Longitudinal designs would be particularly valuable in capturing changes in employee behavior as telework policies evolve.

Second, future research could explore sectoral and cultural differences in the prevalence and ethical interpretation of telework-enabled moonlighting, especially in public versus private organizations. Regulatory environments and cultural norms regarding loyalty and multiple jobholding may shape how ITEM is perceived and enacted.

Third, scholars may examine boundary conditions and moderating variables, such as ethical leadership, organizational justice perceptions, and monitoring technologies, to identify mechanisms that mitigate or exacerbate fraudulent behavior. Finally, future research could investigate employee sense-making processes to better understand how rationalizations are constructed and sustained over time.

Conclusion

This study advances a conceptual understanding of in-office telework-enabled moonlighting (ITEM) by theorizing it as a form of counterproductive work behavior and, more specifically, as organizational fraud. By integrating literatures on moonlighting, telework, workplace ethics, and counterproductive work behaviors, the paper responds to a growing yet underexamined challenge emerging from digitally mediated work environments. While traditional scholarship has largely treated moonlighting as an activity occurring outside the boundaries of primary employment, this study demonstrates that telework technologies have fundamentally altered those boundaries, enabling the simultaneous performance of primary and secondary work within the same organizational space.

Drawing on Cressey's Fraud Triangle framework, the paper develops a conceptual model that explains ITEM as the outcome of interacting pressures, opportunities, and rationalizations. Financial strain, career stagnation, and work stress generate pressure to seek supplementary income; telework arrangements characterized by autonomy and reduced supervision create opportunities for misuse of organizational time and resources; and employee rationalizations legitimize such behavior by reframing it as a justified response to perceived organizational shortcomings. In combination, these conditions enable ITEM to emerge as a concealed yet consequential form of workplace fraud that undermines employee engagement, organizational trust, and ethical climate.

The study makes several contributions to Human Resource Management scholarship. First, it extends the conceptualization of moonlighting by shifting attention from externally bounded multiple jobholding to workplace-embedded, telework-enabled practices. Second, it advances counterproductive work behavior research by identifying ITEM as a technologically mediated form of production deviance and time fraud. Third, by applying the Fraud Triangle to a contemporary telework context, the paper enriches workplace fraud theory and demonstrates its continued relevance in explaining emerging forms of unethical employee behavior. Collectively, these contributions highlight the need for HRM scholars and practitioners to reconsider assumptions about employee presence, effort, and ethical conduct in digitally enabled workplaces.

From a practical standpoint, the framework developed in this study underscores the importance of proactive HRM interventions. Clear policies governing secondary employment, ethical awareness initiatives, and supervisory practices that balance autonomy with accountability are critical in reducing opportunities and challenging rationalizations for ITEM. Addressing underlying pressures—such as perceived pay inequity, limited career progression, and workload imbalance—may further reduce employees' motivation to engage in such behavior. Importantly, these interventions must be implemented in ways that preserve trust and avoid undermining the flexibility that telework arrangements are designed to provide.

As a conceptual study, this paper does not empirically test the proposed relationships. Instead, it offers a theoretically grounded foundation for future research. Empirical studies may build on this framework to examine the prevalence, antecedents, and consequences of ITEM across organizational contexts, sectors, and cultures. By foregrounding ITEM as an ethical and managerial concern rather than merely a productivity issue, this study invites scholars and practitioners alike to engage more critically with the unintended consequences of telework in contemporary organizations.

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