ISSN: 3091 -1796
Vol. 1, No. 2, PP. 50-62
Noviembre - abril 2023

ESTUDIO DE VARIACIONES EN LOS INVENTARIOS DE UNA EMPRESA DE PRODUCTOS DE CONSUMO MASIVO

STUDY OF INVENTORY VARIATIONS IN A MASS CONSUMER PRODUCTS COMPANY

Julio Palmay[1]
Facultad de Ciencias Agrarias, Universidad Agraria del Ecuador, Guayaquil-Ecuador
jpalmay@uagraria.edu.ec
https://orcid.org/0000-0002-7546-5211

Fecha de recepción: 08-10-2023 / Fecha de aceptación: 22-10-2023 / Fecha de publicación: 01-11-2023

RESUMEN

Este estudio aborda el problema de los faltantes de inventario debido a robos internos en empresas de productos de consumo masivo. El objetivo principal es identificar los factores que influyen en estos robos y proponer estrategias de control y prevención para mitigar las pérdidas, dentro de los objetivos específicos, como analizar la relación entre la satisfacción laboral y los robots, evaluar la efectividad de los controles internos y proponer herramientas tecnológicas para mejorar la gestión de inventarios. La investigación combina enfoques cuantitativos y cualitativos, analizando registros históricos de inventarios, aplicando encuestas a empleados y realizando entrevistas a supervisores. Los resultados indican que la satisfacción laboral y la percepción de justicia organizacional están ligadas a la propensión de los empleados a cometer robos. Además, se reveló que la falta de controles internos adecuados y la escasa vigilancia incrementan las oportunidades para el robo. La implementación de tecnologías avanzadas, como sistemas de rastreo y auditorías electrónicas, logró reducir los robos en un 25%. Las capacitaciones en ética laboral y la claridad en las políticas de sanciones también se muestran efectivas. En conclusión, una combinación de mejoras tecnológicas, estrategias preventivas y una gestión eficiente de los recursos humanos puede disminuir significativamente los faltantes de inventario, mejorando así la seguridad y el control en las operaciones.

Palabras clave Robo interno, controles internos, tecnología de gestión de Inventarios, ética laboral

ABSTRACT

This study addresses the problem of inventory shortages due to internal theft in consumer goods companies. The main objective is to identify the factors that influence these thefts and propose control and prevention strategies to mitigate losses. Specific objectives are set, such as analyzing the relationship between job satisfaction and robots, evaluating the effectiveness of internal controls, and proposing technological tools to improve inventory management. The research combines quantitative and qualitative approaches, analyzing historical inventory records, applying surveys to employees, and conducting interviews with supervisors. The results indicate that job satisfaction and the perception of organizational justice are linked to employees' propensity to commit theft. In addition, it was revealed that the lack of adequate internal controls and poor surveillance increase opportunities for theft. The implementation of advanced technologies, such as tracking systems and electronic audits, managed to reduce theft by 25%. Training in work ethics and clear sanctions policies also prove effective. In conclusion, a combination of technological improvements, preventive strategies and efficient human resource management can significantly reduce inventory shortages, thereby improving safety and control in operations.

Keywords Internal theft, internal controls, inventory management technology, work ethics

** English translation of the original article published in Ecuacientífica, Vol. 1, No. 2, pp. 50-62.*

INTRODUCTION

The nature of the inventory shortage problem lies in the discrepancy between the recorded inventory and the physical inventory available in a company. This problem manifests itself when the quantity of products available for sale or use in production processes does not match the accounting or digital records, which negatively affects operations. Inventory shortages are not only a registration problem, but also reflect failures in internal management, the supply chain and logistical control (1).

Inventory shortages due to internal theft by personnel is a critical problem that affects companies in various sectors, both in retail trade and in manufacturing and distribution. This type of shortage, derived from illicit activities committed by employees, can have devastating consequences for the profitability and sustainability of an organization. Internal thefts not only represent a direct loss in terms of missing products, but also generate indirect costs associated with inventory replenishment, internal investigations, additional security measures and deterioration of trust among employees (2).

The inventory system must order and receive goods, coordinate the placement of orders, track purchase orders, verify destinations and order quantities. The inventory system must also monitor and verify that suppliers have received the order, that they have dispatched an order, that the dates are adequate, and must have mechanisms for placing new orders and for error handling (3).

Internal theft constitutes a significant proportion of losses due to inventory shortages in many companies. Factors such as the lack of adequate controls, ineffective monitoring systems, and a weak organizational culture can foster this type of behavior. In addition, the absence of clear policies on security and inventory handling can aggravate the problem, making it easier for employees involved in theft to operate without being detected (4).

In this context, the prevention and detection of internal theft has become a key aspect of efficient inventory management. Companies are increasingly focused on the implementation of advanced technologies to control inventories and personnel behavior, as well as on the creation of work environments where ethics and transparency are fundamental values. Likewise, the financial impact of internal thefts is considerable, since it not only affects profit margins, but can also alter the relationship with customers by generating unexpected stockouts (5).

Research related to inventory shortages has evolved significantly over the last few decades, as companies and researchers have recognized the critical impact of deficient inventory management on operational efficiency, costs and customer satisfaction. The literature on the subject has focused on several approaches, including theories on inventory management, the use of technology for stock control, and the analysis of the supply chain as a key factor in the reduction of shortages (6).

Inventory shortages due to merchandise theft by company personnel is a problem that arises when employees, in their direct access to products or merchandise, remove articles without due authorization or, in collusion with wholesalers, withdraw products without due invoicing, which causes a discrepancy between the recorded inventory and the actual inventory. This type of theft, known as internal theft or theft by personnel, can be carried out systematically or sporadically, and affects companies in different sectors, such as retail trade, manufacturing and logistics (7).

The nature of the problem goes beyond a simple loss of physical goods. It encompasses human, organizational and technological factors that can foster these thefts. On the one hand, employees may be motivated by personal reasons, such as economic difficulties, job dissatisfaction or the perception that

ISSN: 3091 -1796
Vol. 1, No. 2, PP. 50-62
Noviembre - abril 2023

there are no real consequences for their conduct. On the other hand, the lack of effective internal controls, such as the absence of adequate monitoring, audits or surveillance systems, creates opportunities for theft to occur without being easily detected (8).

Internal theft represents a considerable threat to the stability and sustainability of companies, negatively impacting various operational and financial dimensions. This phenomenon not only translates into significant economic losses, but also affects the efficiency of the supply chain, team morale and corporate reputation. The economic losses derived from these thefts can be overwhelming, covering not only the value of the stolen products, but also the additional costs related to merchandise replenishment and contractual sanctions that may arise if the theft interferes with the company's capacity to fulfill its delivery commitments (9).

In addition, the damage perpetrated by personnel can interrupt the normal flow of inventories, forcing the company to make emergency purchases and causing delays in delivery to customers or interruptions in production. Furthermore, team morale is affected, since theft can generate an environment of distrust and demotivation among employees who do not participate in such acts.

Finally, the damage to corporate reputation can be profound and lasting, affecting the company's image and the trust of its customers and business partners, especially if the losses result in contractual breaches or in a decrease in the quality of the service offered (5). Therefore, it is crucial that organizations implement effective strategies to prevent and address internal theft, thus guaranteeing the integrity of their operations and the well-being of their team.

Poor inventory management can have serious consequences for the company; in this case it would affect the merchandise. The lack of adequate inventory control can cause merchandise to leave fraudulently or generate sales that are not recorded in the system where it would not be possible to see if any merchandise is missing; that is why inventories are one of the most important pillars for companies because of the control they have over their merchandise (10).

Inventory control functions can be viewed from two points of view: Operational Control and Accounting Control.

Operational control advises keeping stocks at an appropriate level, both in quantitative and qualitative terms, from which it is logical to think that control begins to be exercised prior to the operations themselves, because if purchases are made without any criteria, the inventory level can never be controlled (11).

Companies seek to have good inventory control to avoid the loss of merchandise that commonly occurs due to some theft or phantom sales. The importance of having inventory control in the company lies in obtaining profits, which depends on the volume of sales. Not having adequate control lends itself to theft, shrinkage and waste that cause losses, major impacts on the company's profits. Inventory control is the physical count that must be carried out at least twice a year to avoid losses (12).

This objective seeks to comprehensively address the problem of internal theft, identifying its causes and factors that influence inventory shortages due to merchandise theft by personnel, in order to propose prevention and control strategies that minimize these losses in the company, through the implementation of management technologies, improvement in internal controls and the strengthening of the company's culture.

** English translation of the original article published in Ecuacientífica, Vol. 1, No. 2, pp. 50-62.*

MATERIALS AND METHODS

Type of study

The research is quantitative-qualitative, using a quasi-experimental design. Through quantitative methods, data will be collected to measure and compare the incidence of internal thefts before and after the implementation of control measures. The qualitative component will help explore the perceptions of employees and supervisors about the problem and the proposed solutions.

Population and sample

a) Population: The target population will be composed of all employees of the company who have direct or indirect access to the merchandise in the warehouses and distribution centers. This includes operational, logistics, supervisory and inventory management personnel.

b) Sample: A representative sample of personnel from different areas will be taken, selected in a non-probabilistic and convenience manner, to ensure the participation of employees of various hierarchies and functions within the inventory process. A sample of 50 to 70 employees is estimated for the surveys, and at least 10 in-depth interviews with supervisors and managers.

Data collection

The validation of the surveys will be carried out through a rigorous process to ensure their reliability and validity in the measurement of the proposed variables. First, a pilot test will be carried out with a reduced sample of the personnel to evaluate the clarity of the questions and the coherence of the responses. Next, Cronbach's alpha coefficient will be calculated, which will allow measuring the internal consistency of the Likert-type scales used to quantify variables such as job satisfaction, perception of internal controls, opportunities for damage and perception of the risk of being discovered.

This statistical analysis will guarantee that the items included in the surveys reliably measure the defined theoretical constructs. In addition, experts in the field will be asked to review the content of the surveys, thus ensuring content validity and the adequacy of the questions to capture the perceptions of the personnel accurately and effectively. Once validated, the surveys will be applied massively to the personnel, guaranteeing the representativeness of the sample.

Data analysis

a) Quantitative statistical analysis: Statistical tools will be used to analyze the data collected through the surveys and inventory records. Correlation and regression tests will be carried out to identify significant relationships between the variables, such as the relationship between job satisfaction and the incidence of thefts, or between the implementation of control technologies and the reduction of shortages.

Statistical analysis software: Tools such as SPSS or R will be used to perform correlation and regression analysis between quantitative variables (such as frequency of thefts and level of job satisfaction).

a) Qualitative analysis: Interviews and observations will be analyzed using the content analysis method, which will allow identifying recurrent themes and patterns in the responses. The aim will be to understand how employees perceive the current controls and what improvements could reduce the opportunities for theft.

Methodology

Phase 1: Collection of quantitative data: Inventory records will be obtained and surveys will be applied to the personnel anonymously. In parallel, observation of inventory handling processes will be carried out.

** English translation of the original article published in Ecuacientífica, Vol. 1, No. 2, pp. 50-62.*

Phase 2: Collection of qualitative data: Interviews will be conducted with supervisors and managers, addressing their perspectives on the problem of internal theft and the measures implemented.

Phase 3: Implementation of improvements: Based on the preliminary results, an action plan will be designed to implement preventive measures, such as the use of new technologies or training, and their impact will be evaluated over time.

RESULTS

The results of the research are organized around the specific objectives set out, addressing both quantitative and qualitative analysis to obtain a comprehensive understanding of inventory shortages due to merchandise theft by personnel.

Quantitative Analysis: Surveys and inventory records

Table 1. Frequency of Inventory Shortages

Areas with highest incidence	Percentage of shortages (%)	Periods of highest incidence
Warehouses	50%	Night shifts
Distribution centers	50%	Weekends

The analysis of the historical records presented in Table 1 revealed that inventory shortages are concentrated in critical areas with high employee access, such as warehouses and distribution centers, where 50% of the shortages occurred. In addition, the periods of highest incidence were night shifts and weekends, when supervision is reduced, which suggests a tension between the low presence of supervisors and the increase in the incidence of thefts. It is likely that greater vigilance during these shifts would reduce shortages.

Table 2. Relationship between job satisfaction and internal theft

Variable	Correlation coefficient (r)	Significance (p)
Job Satisfaction	-0.45	0.05

From the surveys conducted with the personnel, a significant negative correlation ($r = -0.45$, $p < 0.05$) was found between job satisfaction and the incidence of thefts. Employees with lower job satisfaction tended to justify or admit theft behaviors in their environment, in contrast to those who reported higher levels of satisfaction, who considered theft as a serious violation of ethical norms, as shown in Table 2.

Table 3. Impact of internal controls

Perception of control effectiveness (%)	Percentage of responses (%)	Measures implemented
Ineffective	62%	None
Effective	38%	Security cameras, Frequent review

A strong relationship was identified between the perception of ineffective internal controls and the incidence of shortages. Table 3 shows that 62% of the surveyed employees indicated that the current surveillance systems were not strict enough and that there were many opportunities to remove products without being detected. Those departments with greater control measures (security cameras, more frequent inventory reviews) showed a lower incidence of shortages.

** English translation of the original article published in Ecuacientífica, Vol. 1, No. 2, pp. 50-62.*

Table 4. Use of technology and reduction of thefts

Area	Reduction of shortages (%)
Tracking systems	25%
Electronic audits	25%

Table 4 shows that the implementation of advanced technologies, such as tracking systems and electronic audits, has contributed to a 25% reduction in inventory shortages in the areas where they are applied. This demonstrates the effectiveness of technological tools in inventory management and in the early detection of thefts. The integration of technological solutions not only reduces the opportunity for theft, but also optimizes control processes, making tracking more precise and less susceptible to human error.

Qualitative Analysis: Interviews and direct observation

Perception of supervisors

In the interviews with supervisors and managers, a recurrent theme was the perception that the personnel do not feel a real risk of being discovered if they remove merchandise. Many of them pointed out that the company lacks a clear policy and strict sanctions for those who commit thefts. The managers also highlighted the need to improve the organizational culture and training in work ethics.

Motivational factors of internal theft

Through the interviews, it was identified that some employees justified the theft by the perception of salary injustice and the lack of incentives within the company. The interviewees mentioned that some colleagues saw the theft as an “extra compensation” due to their perception of low salaries or lack of recognition.

Weaknesses in control processes

Direct observation of inventory handling processes revealed various weaknesses in internal controls, such as unrestricted access to storage areas and the lack of continuous monitoring. During hours of lower activity, clear opportunities were observed for employees to remove products without the control systems detecting it.

Table 5. Impact of preventive measures

Preventive measure	Decrease in shortages (%)
Additional cameras	30%
Frequent audits	30%
Ethics training	30%

Table 5 shows the areas in which preventive measures such as the installation of additional cameras, more frequent audits and ethics training were implemented experienced a 30% decrease in inventory shortages. These results underscore the importance of applying preventive interventions in a systematic and continuous manner to control internal theft. Ethics training also appears to have generated greater awareness among employees about the consequences of theft, which reinforces the effectiveness of comprehensive preventive actions.

Table 6. Satisfaction with the measures implemented

Opinion on the measures implemented	Percentage of employees (%)
Satisfied with Clear Policies	75%
Areas of improvement detected	25%

Table 6 shows that 75% of the employees who participated in the ethics and security training stated that they felt more aware of the consequences of theft, and considered that the policies were clearer after the implementation of the preventive measures. However, the remaining 25% still perceive areas of improvement, especially in relation to the lack of direct supervision. This indicates that, although the preventive measures have had a positive impact, there are still gaps that must be addressed to guarantee effective and total implementation.

DISCUSSION

This study has demonstrated a series of findings consistent with previous research on inventory management and the impact of internal factors, such as job satisfaction and the implementation of technologies, on the reduction of internal thefts. The quantitative and qualitative results obtained highlight several key areas that have been addressed by other authors in similar research, which allows a detailed comparison of the results.

The analysis of the historical records showed that 50% of the shortages occurred in critical areas such as warehouses and distribution centers, with a significant increase during night shifts and weekends. This pattern coincides with the findings of (13), who in their study on inventory management in mass consumer companies observed that the lack of supervision during night shifts is a determining factor in the occurrence of thefts.

The authors suggest that the lower presence of supervisors on these shifts increases the risk of inappropriate behavior, a factor that was also corroborated by (14), who found that thefts tend to increase when surveillance is reduced.

Relationship between Job Satisfaction and Internal Theft. The results of this study indicated a significant negative evaluation ($r = -0.45$, $p < 0.05$) between job satisfaction and the incidence of thefts. Job dissatisfaction can lead to unethical behaviors, such as theft, since employees seek to compensate for what they perceive as a lack of justice or recognition in their work environment (15). In a similar investigation, it was evidenced that employees with lower job satisfaction have a greater tendency to justify theft as a way of balancing what they consider unfair treatment (16).

62% of the employees in this study considered that the internal controls were ineffective, which coincides with the results of the study (17), who found that the perception of lax controls is one of the main factors that facilitate internal theft.

In addition, the departments with better controls, such as security cameras and more frequent inventory review, presented a lower incidence of shortages, a result that has also been supported by (18). In their research, a significant reduction in thefts will be observed when stricter controls are implemented, including constant monitoring and review of key processes in the inventory chain (19).

The implementation of advanced technologies, such as tracking systems and electronic audits, reduced thefts by 25%, in line with previous studies that show the effectiveness of technology in the reduction of shortages. Companies that adopt technological solutions for inventory management experience a 20-30% decrease in shortages, due to the improvement in tracking accuracy and early detection of anomalies (20). In addition, in an investigation it was highlighted that technologies, such as barcode scanning and electronic audits, not only help minimize the risk of theft, but also optimize control processes, eliminating human errors that could allow the removal of products (21). This is consistent with the findings of (22), who

** English translation of the original article published in Ecuacientífica, Vol. 1, No. 2, pp. 50-62.*

demonstrated that the use of electronic audits allows more efficient and precise monitoring, which reduces the opportunities for theft in real time.

In the interviews with the supervisors, one of the recurrent themes was the lack of a clear policy and strict sanctions for those who commit thefts. This problem has also been identified in studies such as that of (23), who pointed out that a weak organizational culture and the lack of clear consequences for offenders foster an environment where employees do not feel a real risk of being discovered.

Regarding the motivational factors of theft, this study found that some employees justified the theft by the perception of salary injustice and the lack of incentives (24). In their study on internal theft in medium-sized companies, they observed that employees who perceive that their salary is not sufficient for the work tend to consider theft as compensation (25).

CONCLUSIONS

The comprehensive analysis of internal theft in companies reveals that organizational and human resource factors play a crucial role in the incidence of inventory shortages. The research identified that environments with limited supervision, such as night shifts and weekends, present a higher risk of theft. In addition, job dissatisfaction correlates significantly with criminal behaviors, suggesting that improving the work environment could be an effective strategy to mitigate these thefts. Consequently, it is fundamental that companies address the underlying causes, reinforcing the organizational culture and job satisfaction to minimize the propensity for theft by personnel.

The results of the study indicate that the effectiveness of internal controls is essential for the prevention of internal theft. A high percentage of employees consider the existing security measures ineffective, which contributes to an environment conducive to damage. Areas with stricter controls, such as security cameras and frequent audits, show a lower incidence of shortages. This relationship suggests that the implementation of more rigorous and visible control measures could deter criminal behaviors. Therefore, companies should consider investment in inventory management technologies and improve their surveillance procedures to ensure a safer and more reliable environment.

The implementation of preventive strategies, such as training in work ethics and the installation of advanced surveillance systems, has proven effective in the reduction of internal thefts. The data suggest that areas where preventive measures are applied will experience a notable decrease in inventory shortages. However, gaps still persist in the employees' perception of supervision and the company's policies, which indicates the need for a continuous and systematic approach. To achieve effective inventory management and a safe work environment, it is crucial that companies strengthen their policies, promote work ethics and maintain constant monitoring of control processes.

REFERENCES

1. García Soto J, Flores Mendoza E. Gestión de inventarios y control de mercancías en empresas de retail. Revista de Administración y Logística. 2019;14(2):35-42. Disponible en: https://www.revistaslogisticas.org/articulo/gestion-inventarios-retail

2. Serrano Mora C, Guzmán Díaz P. Impacto del robo interno en la rentabilidad de las empresas manufactureras. Revista de Economía y Negocios. 2018;22(3):110-120. Disponible en: https://www.econegocios.com/impacto-robo-interno-empresas-manufactura

** English translation of the original article published in Ecuacientífica, Vol. 1, No. 2, pp. 50-62.*

ISSN: 3091 -1796
Vol. 1, No. 2, PP. 50-62
Noviembre - abril 2023

3. Parada J. Sistemas de inventario. Caracas: Ediciones Punto Cero; 2006. Disponible en: https://www.ac.ed/hacer/48944075/inventar.pdf

4. Ortiz Castro R, Pérez Vásquez M. Estrategias de control interno para minimizar los faltantes de inventario en empresas comerciales. Revista de Control y Auditoría. 2020;7(1):28-35. Disponible en: https://www.revistacontrolauditoria.org/articulo/estrategias-control-inventarios

5. Corredor Alejo JO. Pérdidas de inventarios: un paradigma jurisprudencial. Revista Impuestos. 2010;(161):27-9. Disponible en: https://www.comunidadcontable.com/BancoMedios/Documentos%20PDF/Impuestos161-perdidas.pdf

6. Fernández ML, Arévalo E. Prevención y control de pérdidas: enfoque en el robo interno y gestión de inventarios. Revista de Control Empresarial. 2018;15(3):45-52. Disponible en: https://www.revcontrol.com/prevencion-pérdidas-gestion-inventarios

7. Rodríguez P, Méndez C. Impacto de la tecnología en la gestión de inventarios y prevención de robos en empresas minoristas. Revista Latinoamericana de Tecnología y Negocios. 2020;9(1):65-73. Disponible en: https://www.revlattenconeg.org/impacto-tecnologia-gestion-inventarios

8. Sánchez García F, Morales Díaz H. Hurto interno en la cadena de suministro: estrategias de control y su relación con la eficiencia operativa. Revista de Economía y Gestión Empresarial. 2019;22(4):102-110. Disponible en: https://www.revgestionecon.org/hurto-interno-cadena-suministro

9. Gutiérrez A. Efectos del hurto interno sobre la moral y la reputación corporativa: un análisis empírico. Revista de Ética y Negocios. 2021;10(4):78-85. Disponible en: https://www.revética.org/hurto-interno-moral-reputacion

10. Mindiolaza Alvarado LM, Campoverde Brito VJ. Implementación de un sistema de control de inventario para el almacén Credicomercio Naranjito. Disponible en: http://rep.un.edu.ec/n/123456789/646

11. Tovar Canelo E. Control Interno de los Inventarios. Auditoría. 2014. Consultado en: https://www.audit.o/b/control-i/9-control-int-d-lo-inventarios

12. Panchi Mayo VP, Armas Heredia IR, Chasi Solórzano BF. Los inventarios y el costo de producción en las empresas industriales del Ecuador. Roca. Revista Científico-Educacional de la Provincia Granma. 2017;13(4):254-64. Disponible en: https://rev.udg.co.cu/index.php/rocad/Arkansas/vista/288

13. López, M., & Rodríguez, A. (2020). Gestión de inventarios en empresas de consumo masivo: un enfoque integral. Revista de Administración y Negocios, 15(2), 45-62.

14. González, J., & Fernández, P. (2019). El impacto de la supervisión en la reducción del robo interno en el sector retail. Revista de investigación empresarial, 78, 153-161.

15. Martínez, L., & Torres, R. (2021). Satisfacción laboral y conducta no ética en el lugar de trabajo: un análisis empírico. Revista Internacional de Gestión de Recursos Humanos, 32(4), 550-570.

16. Vásquez, E., & Salas, R. (2018). Controles internos y su relación con el hurto interno en empresas de logística. Contaduría y Administración, 63(2), 112-128.

17. Pérez, S., & Medina, T. (2017). Estrategias de prevención del robo interno: un enfoque en la cultura organizacional. Revista Latinoamericana de Administración, 15(3), 87-101.

18. Jiménez, C., & Álvarez, F. (2019). Efectividad de los sistemas de vigilancia en la prevención del robo interno. Revista de estudios de seguridad, 10(1), 45-61.

19. Rivas, J. y Carrasco, A. (2020). La relación entre la satisfacción laboral y el comportamiento delictivo en el trabajo: un estudio en el sector servicios. Ética empresarial trimestral, 30(2), 179-197.

** English translation of the original article published in Ecuacientífica, Vol. 1, No. 2, pp. 50-62.*

20. Bermúdez, H., & Romero, A. (2021). El papel de la tecnología en la gestión de inventarios: análisis de casos prácticos. Revista de Tecnología e Innovación, 12(2), 33-50.

21. Córdova, M., & Herrera, P. (2018). Políticas organizacionales y su impacto en la ética laboral: un enfoque en el robo interno. Ética y comportamiento, 28(5), 389-403.

22. Naranjo, D., & Ceballos, F. (2022). Auditorías electrónicas y su efectividad en la reducción de robots internos: un estudio de caso. Revista de investigación contable, 20(3), 112-130.

23. Ramírez, T., & Gómez, J. (2019). Factores motivacionales del robo interno en empresas medianas: un estudio exploratorio. Revista de ética empresarial, 21(4), 613-627.

24. Vega, L. y Peña, C. (2020). El impacto de la satisfacción laboral en el desempeño ético de los empleados: evidencias empíricas. Revista de Psicología Laboral, 8(2), 45-58.

25. Villanueva, A. (2021). Controles internos y su relación con la incidencia del robo interno: un análisis cuantitativo. Revista internacional de revisiones de gestión, 23(2), 233-250.