Anneli Douglas / Mnandi Weber

Work Values, Travel Satisfaction, and Organizational Injustice as Antecedents of Corporate Travel Policy Compliance

Abstract

Despite the Covid-19 pandemic, business travel spending is expected to reach two-thirds of the pre-pandemic levels in 2022. Therefore, travel policies remain essential for reducing travel expenses and managing traveller behaviour. A significant challenge for a company is to ensure compliance with its travel policy. This study uses the equity theory and person-organization fit model to understand non-compliance with travel policies. Two hundred and five responses were collected from corporate travellers employed in South Africa via an online survey. The results revealed that work values and perceived organizational injustice could influence corporate travel policy compliance. This study is the first to investigate the influence of work values, travel satisfaction, and organizational injustice on unethical decision-making and behaviour in a corporate travel context.

Keywords: corporate travel, organizational injustice, policy compliance, travel policy, travel satisfaction, work values

1. Introduction

As a result of Covid-19, global business travel spending decreased by 61 per cent in 2020 (Statista, 2021) but is expected to reach two-thirds of pre-pandemic levels by 2022, according to the World Travel and Tourism Council (Rodrigues, 2021). Therefore, travel policies remain essential for reducing travel expenses and managing traveller behaviour (Douglas & Lubbe, 2010; Gustafson, 2012). A significant challenge for a company is enforcing its travel policy and ensuring compliance. Non-compliance occurs when a traveller's values are not aligned with the company's goals (Holma et al., 2015), as stipulated in the travel policy. Non-compliance can occur in various areas, for example, booking preferred accommodation and air transport suppliers (McNulty et al., 2015). Violation of corporate travel policies is a significant problem in many companies and can cost millions of dollars. Grounded in work organization and human resource management research, Gustafson (2013) recognized two main strategies to improve corporate travel policy compliance: control-oriented strategies, through which strict management and formal rules are used to guarantee compliance with the policy (including punishment for violations of the policy), and commitment-related strategy, which aim to encourage a sense of accountability and involvement among workers. Holma et al. (2015) examined how collaboration among buyers, intermediaries, and suppliers could improve policy compliance in corporate travel procurement. Although these studies contributed significantly to understanding how to ensure policy compliance, it is unclear what the antecedents of policy (non-) compliance are. This study focuses on three antecedents that potentially cause policy (non-) compliance: work values, travel satisfaction, and organizational injustice.

Values determine what individuals consider to be primarily wrong or right, whereas work values relate this meaning of wrong or right to the work environment (Smola & Sutton, 2002). Work values are vital as they

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influence an individual's commitment, motivation (Froese & Xiao, 2012), decision-making, job satisfaction (Gursoy et al., 2008) and attitudes to work in general (Chu, 2008). The link between unethical behaviour and decision-making and work values has been recognized by researchers (Arciniega et al., 2019), but, to date, the relationship between work values and travel policy compliance has not been measured. Kish-Gephart et al. (2010) called for more investigation into an individual's work values' role in predicting their unethical behaviour and decision-making at work. The second antecedent of travel policy (non) compliance is travel satisfaction. Many companies do not realize that their corporate travellers are essential assets, and their role will likely become even more critical in the future (Mäkelä & Kinnunen, 2018).

Consequently, companies have not developed travel policies to meet the diverse travel needs of their employees. Furthermore, the Global Business Travel Association reported that a company's travel policies and programs would improve if they considered their employees' travel satisfaction (GBTA Foundation, 2017). Thus, if a traveller's needs are met by how to travel policy stipulations are set out, they are more likely to commit to their company by complying with the policy. However, the opposite is true: if the policy does not consider travellers' diverse travel needs, it might lead to non-compliance. The third antecedent of policy (non-) compliance is organizational injustice. Studies have revealed that justice perceptions influence organizational citizenship behaviours, job satisfaction (e.g. Abekah-Nkrumah & Atinga, 2013) and counterproductive behaviours (Mehmood et al., 2022). Hystad et al. (2014) found that organizational injustice perceptions are positively linked to deviant work behaviours.

Using equity theory (Adams, 1965) and the person-organization (P-O) fit model (Kristof, 1996) as its theoretical framework, this study measures the effect of three antecedents – work values, travel satisfaction, and organizational injustice – on travel policy compliance.

2. Literature review

2.1. Policy (non-)compliance: An equity theory and person-organization fit perspective

Equity theory (Adams, 1965) and person-organization (P-O) fit formed the basis for this study. Adams' (1965) equity theory states that perceived injustice stems from feelings of inequality between two parties when the input/outcome ratios are unequal. When one party feels disadvantaged, a negative emotional response is triggered. The distress and tension resulting from these feelings of inequality will motivate a person to either restore equity or reduce inequality, often through retaliatory behaviour such as engaging in deviant organizational behaviour, for example, not complying with company policies. Thus, it is clear that, according to equity theory, compliance or non-compliance with an organizational policy is influenced by factors such as fairness, social norms, trust, and morality (Tavares & Iglesias, 2010).

"PO fit" refers to how similar workers' values are to their employers. Workers experience PO fit when their values align with those of their organizations (Froese & Xiao, 2012). Such a fit will result in a devotion to the organization's mission, with employees likely to be more loyal to the organization and to place the organization's well-being above their own (Redelinghuys & Botha, 2016). Studies have shown that a strong fit between employees and organizations results in more positive work-related outcomes such as job satisfaction, organizational commitment (Edwards, 2008), high job performance, organizational citizenship behaviour, and intention to stay, which may have positive consequences for the organization (Balogun, 2017). Furthermore, employees are more likely to adhere to company policies if they perceive that the values and goals of their organization are aligned and cohere with their own goals and values (Kim et al., 2013; Peng et al., 2014). Therefore, it can be said that the fit of opinions between workers and their employers enables the effective execution of company policies (Kim et al., 2013). However, the opposite is also true: a lack of good fit between the person and the organization may result in adverse work outcomes, such as organizational deviance, job

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dissatisfaction, high turnover (Balogun, 2017), low organizational commitment (Froese & Xiao, 2012), and policy violations.

2.2. Work values and corporate travel policy (non-)compliance

Work values differ from individual values in that work values are associated with one's job (Ros et al., 1999). Papavasileiou et al. (2017) found three recurring work value themes: (1) life values expressed in the work environment, which signify (2) modes of behaviour and (3) order, and direct the choices that employees make in the work environment. Ros et al. (1999) explained that work values parallel Schwartz's (1992) four higher-order life values. Intrinsic work values are associated with openness to change and mirror the search for personal growth (e.g., advancement, autonomy, and independence in work). Employees with intrinsic work values also accept new ideas, skills, and technology more easily (Kapoor & Solomon, 2011; Lyons et al., 2010; Papavasileiou et al., 2017). Extrinsic work values are linked to conservation values and demonstrate tangible work results (e.g., remuneration, comfortable work, and security). Social work values are connected to self-transcendence values and relate to feelings, emotions, and social experiences (e.g., social contribution, esteem, and interpersonal work relations with supervisors, co-workers, and other people (Hansen & Leuty, 2012; Kapoor & Solomon, 2011; Ros et al., 1999; Twenge & Campbell, 2008). Prestige work values point to power over others, as well as aspects of personal success (e.g., authority, status, decision-making at work, influence, and organizational image), and correspond with self-enhancement values (Hansen & Leuty, 2012; Papavasileiou et al., 2017).

PO fit suggests that employees are more likely to adhere to company policies and activities if they perceive that the values and goals of their organization are aligned and cohere with their own goals and values (Kim et al., 2013; Peng et al., 2014). Thus, if employees perceive that their work values align with the organization's values stipulated in the travel policy, they are more likely to conform to the procedure. On the other hand, if employees' work values are not in line with the organisation's values, non-compliance with the travel policy might occur. From the above discussion, it can be hypothesized that (see Figure 1):

> H1: *A traveller's work values affect their corporate travel policy compliance level.*

2.3. Travel satisfaction and corporate travel policy (non-)compliance

Conflicts may arise when travellers' needs are not aligned with company goals, resulting in travellers violating the travel policy to obtain more agreeable travel conditions. The opposite is also true. Gustafson (2013) found that high-quality travel services could support travellers' sense of responsibility, thus encouraging them to be more compliant with the travel policy. For corporate travellers who often travel, convenience and comfort are vital elements of their working conditions (Gustafson, 2012); as a result, they may opt for services violating the travel policy to receive more favourable travel conditions (Holma et al., 2015). As the two major suppliers, various authors have studied what corporate travellers value in their accommodation and air transport (Unger et al., 2016; Young et al., 2017) when they travel for business purposes.

2.3.1. Satisfaction with accommodation suppliers

The satisfaction of corporate travellers depends on their expectations (Herjanto et al., 2017). That is, the more hoteliers fulfil corporate travellers' perceptions and expectations, the more content and satisfied the travellers will be (Wilkins, 2010). This is easier said than done since Banerjee and Chua (2016) found that corporate travellers are more demanding than other types of travellers. Lawrence and Perrigot (2015) ascribed this challenging nature to the fact that corporate travellers are generally more experienced than others and are more critical of service quality than other travellers. Radojevic et al. (2017) found that a traveller's travel experience was negatively related to their level of satisfaction. Furthermore, Millar and Baloglu (2009) found that corporate travellers are generally more educated and have higher incomes than other travellers; hence,

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they have higher personal requirements for and expectations of accommodation and associated services. Therefore, it is more challenging to satisfy a corporate traveller, which could have implications for corporate travel policy (non) compliance.

Radojevic et al. (2018) identified factors that can lead to corporate travellers' dissatisfaction, such as the inconveniences that are part of corporate travel and disrespect for travellers' destination and hotel preferences. The fact that the primary purpose of a corporate traveller's trip is business and not leisure might interfere with the traveller's ability to enjoy their stay at the hotel and may hamper the overall level of satisfaction that the traveller experiences. Another source of dissatisfaction for corporate travellers is the disparity between their preferences and the characteristics of designated hotels and destinations. Not considering corporate travellers' preferences when including an accommodation establishment in the travel policy leads to decreased satisfaction (Franke et al., 2009), which could lead to policy violations.

2.3.2. Satisfaction with airlines

The second major supplier is airlines. The airline experience consists of tangible products, such as food, toilet facilities, and airport lounges, and intangible products, such as comfort levels and perceptions of service (Brush, 2019; Sudhakar & Gunasekar, 2020). As with hotels, airline passengers travelling for business purposes tend to be more demanding than those travelling for leisure (Jiang & Zhang, 2016). In addition, corporate travel is often linked with self-identity, esteem, and social recognition (Lassen, 2010), and policy violations could occur due to travellers' preference to fly business class rather than economy class. Airline loyalty programs have also been shown to influence corporate traveller behaviour to the detriment of their companies (Douglas & Lubbe, 2009; Gössling & Nilsson, 2010).

The Global Business Travel Association found that a company's travel policies and programs would improve if it considered its employees' travel satisfaction (GBTA Foundation, 2017). Furthermore, previous studies (Gustafson, 2012; Holma et al., 2015) have found that a traveller will not adhere to a travel policy that does not fulfil their travel needs. Koch (2016) furthermore argues that if a company successfully gives a traveller the experience they want, policy compliance will increase. Therefore, policy compliance depends on the quality of services travellers receive from transport and accommodation providers (Holma et al., 2015). Person-organization fit presumes that employees have more positive attitudes toward their employers when their work environment is consistent with their characteristics, such as their needs, values and skills (Travaglianti et al., 2017). Previous studies use the self-regulation theory to explain the relationship between P-O fit and counterproductive workplace behaviours such as policy violations. The theory posits that a discrepancy between an employee's desired and experienced state may lead to frustration and a motivation to reduce the difference (Stone et al., 2019). Thus, per the person-organization (P-O) fit perspective, if travellers are satisfied with the travel conditions stipulated in the travel policy, they are more likely to commit to their company in compliance with the procedure. However, the opposite is also true, and if travellers' diverse travel needs are not considered in the policy, this might result in policy violations. Based on the above discussion, we hypothesize the following (see Figure 1):

> H2: *Travel satisfaction affects a traveller's corporate travel policy compliance level.*

2.4. Organizational injustice and corporate travel policy (non-)compliance
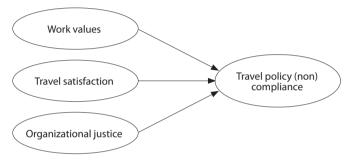
Organizational justice is traceable to Adams' equity theory (1965), in which the relationship between employer and employee is seen as transactional, and employees aim to maintain a balance between the inputs that they offer and the outputs they receive in return (Adams, 1963; Ryan, 2016). Furthermore, according to equity theory, employees actively try to restore equity when they perceive circumstances of inequity (Jensen et al., 2010). When employees perceive unfairness in their organizations, they will be more prone to use opportunities where they can enhance their status or well-being at the cost of the employer (Trevino & Weaver, 2001).

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Thus, studying the relationship between organizational justice and employee behaviour is essential. Previous research has shown that perceptions of corporate injustice are positively related to deviant work behaviours, such as non-compliance with company policies (Hystad et al., 2014), while general fairness or organizational justice significantly affects policy compliance (Pertiwi et al., 2020). In corporate travel, instances of perceived organizational injustice can occur since, in many companies, senior management members are allowed to fly business class. At the same time, the rest of the employees have to pass the economy class.

Furthermore, travellers might feel it is unfair if they travel on behalf of their employer and endure the accompanying inconveniences but are not remunerated for this (Douglas, 2008). Policy non-compliance is expected to occur when this happens, as employees aim to restore equity (Gustafson, 2013). Based on the above discussion, we hypothesize the following (see Figure 1):

H3: *Perceived organizational injustice affects a traveller's corporate travel policy compliance level.*

Figure 1
Hypothesized relationships based on the equity theory and person-organization fit

3. Methodology

3.1. Sample and data collection

The target population for this study included corporate travellers employed in South Africa between the ages of 18 and 65 who travel on behalf of their employers for business reasons at least once per annum. Since there was no sampling frame from which to draw a sample, a convenience sampling strategy was followed. Firstly, three large companies with a significant potential corporate travellers base were approached to participate in the study. A multinational beverage alcohol company, a global household and consumer products company, and a national development finance institution agreed to distribute the online questionnaire to employees who travel on the company's behalf (corporate travellers). Once permission was granted, the companies emailed these employees a link to the online questionnaire (corporate travellers). Secondly, a sufficient number of responses were not received after one month. Personal contacts (employed in various industries) were then approached via email and requested to complete an online questionnaire on the condition that they travel for business reasons at least once per annum and that the companies they work for had travel policies in place. Two hundred and five responses were collected using convenience sampling and used for the data analysis.

3.2. Measures

The instrument consisted of four parts. Part 1 captured the demographic characteristics of the respondents. Part 2 measured work values with 13 items developed from the literature (Twenge & Campbell, 2008; Kapoor & Solomon, 2011; Hansen & Leuty, 2012:35). Lyons et al. (2010: 974) noted that as an organizing construct,

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the exact nature of the variables in any work values scale is not vital, provided that the scale asks for rankings or ratings of a variety of work aspects of adequate extensiveness to denote the total work values domain. Each item in the work values construct was assessed on a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). Part 3 measured travel satisfaction with three items to measure the overall satisfaction with the leading travel suppliers: accommodation establishments, airlines, and car rental companies. Each item in the travel satisfaction construct was measured using a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Part 4 measured organizational injustice with eight items from Douglas (2008). Since no scale existed to measure organizational injustice in the context of corporate travel, Douglas developed the items from the literature, reflecting procedural and distributive injustice (Colquitt, 2001). Each item in the organizational injustice construct was measured on a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Part 4 measured the level of policy compliance as a percentage ranging from 0% to 100%, therefore a continuous variable.

3.3. Data analysis

Various data analysis techniques were used to achieve the purpose of the study. Since the work values, travel satisfaction, and organizational injustice constructs were adapted from multiple sources, an exploratory factor analysis, rather than a confirmatory factor analysis, was deemed appropriate to establish the dimensionality of the constructs. The correlations between the variables were determined using Pearson's product-moment correlation coefficients (Wiid & Diggines, 2013), which were also used to address the possible incidence of multicollinearity (Sekaran & Bougie, 2013). Structural equation modelling (SEM) was used to test the hypotheses since SEM can simultaneously measure a series of dependent relationships (Hair et al., 2010) and uses latent variables to account for measurement errors, while regression uses composite measures and assumes no errors.

4. Results

4.1. Sample characteristics

The sample consisted of 50% men and 50% women. The age groups were 27% ≤ 28 years, 48% = 29-48 years, and 25% ≥ 49 years. Of the respondents, 36% regarded themselves as middle management, 15% as junior management and 12% as top management. Thirty-seven per cent indicated their position as "employee (other)". Eighteen per cent of respondents were employed in the fast-moving consumer goods (FMCG) industry, 17% in finance, 9% in marketing, 8% in manufacturing and 4% in health. Other sectors included sales (6%), banking (4%), IT (5%), and retail (2%).

4.2. Exploratory factor analysis

Using a sample of 205 respondents, principal axis factoring with promax rotation was performed to assess the dimensionality of each construct. The authors followed the recommendations of Costello and Osborne (2005) and Matsunaga (2010), who advised using either maximum likelihood or principal axis factoring, depending on the data distribution. In addition, according to de Winter and Dodou (2012), principal axis factoring is better able to recover weak factors and is preferred for population solutions with few indicators per factor.

A factor analysis was appropriate (the Kaiser-Meyer-Olkin measure of sampling adequacy was higher than the suggested threshold of 0.5, and Bartlett's test of sphericity was statistically significant (p< 0.001) for the items in the three constructs (work values, travel satisfaction, and organizational injustice) (Field, 2013). The 13 items used to measure work values loaded onto two factors (eigenvalues greater than 1). Reflective of the items, Factor one was named "collective work values", while Factor two was labelled "individual work values". The three items used to measure the travel satisfaction constructed loaded onto one factor and confirmed

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the unidimensionality of the construct. The eight items used to measure organizational injustice are loaded onto two factors. The items grouped in the first factor represented organizational injustice, and the second factor represented inequality. Two of the three main hypotheses were divided into sub-hypotheses based on the results of the exploratory factor analysis (see Figure 2) and were restated as follows:

H1a: *A traveller's individual work values affect their corporate travel policy compliance level.*

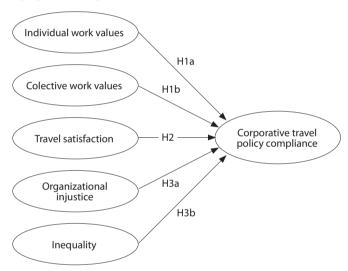H1b: *A traveller's collective work values affect their corporate travel policy compliance level.*

H2: *Travel satisfaction affects a traveller's level of corporate travel policy compliance*

H3a: *Perceived organizational injustice affects a traveller's level of corporate travel policy compliance*

H3b: *Perceived inequality affects a traveller's level of corporate travel policy compliance*

Table 1 and Table 2 summarize the factor analysis, reliability, and validity of the results. Scholars have warned against the use of confirmatory analysis with the same dataset after conducting an EFA (Fabrigar et al., 1999).

Figure 2
A proposed conceptual model

4.3. Assessing validity and reliability

Convergent validity was evaluated using Cronbach's alpha, composite reliability (CR), and average variance extracted (AVE). Cronbach's alpha scores for all factors were above 0.60. According to Nunnally and Bernstein (1994), a score of 0.7 or higher is desirable, but 0.6 or higher is an adequate reliability coefficient for an adapted or newly developed scale. Although two of the AVE values were smaller than the benchmark of 0.5, Malhotra and Dash (2011), argue that AVE is often too strict, and reliability can be established through CR alone. The construct CR values exceeded 0.7 (Hair et al., 2010). Therefore, the convergent validity of the constructs was confirmed. The assessment of the discriminant validity is presented in Table 2. The heterotrait–monotrait (HTMT) ratio of correlations was used to evaluate discriminant validity (Henseler et al., 2015). The table clearly shows that none of the values violated the HTMT 0.85 threshold, demonstrating that discriminant validity is not an issue between the five identified constructs.

Factor-based scores were calculated for each of these five dimensions. Table 3 presents the new factor-based dimensions' correlations, means and standard deviations. The mean scores for individual work values, collective work values, and travel satisfaction were more than 3, indicating that respondents agreed more with

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these factors. In contrast, the mean score for organizational injustice and inequality was less than 2.5. Thus, travellers were more in disagreement with these factors. Pearson's product-moment correlation coefficients were determined; Cohen et al.'s (2013) recommendations were used to understand the correlation coefficient values between 0 and 1: small effect: rs = 0.10–0.29, medium effect: rs = 0.30–0.49, and large effect: rs = 0.50–1.00. The results show that all five factors had minor to substantial impacts on one another. However, it was clear that no multicollinearity existed between the variables, as none of the correlation values exceeded 0.7 (the recommended threshold).

Table 1
Validity and reliability results

Factors	Factor loadings	Cronbach's alphas	CR	AVE
Work values [Total variance explained (eigenvalue > 1)] 61.30%				
Individual work values		0.654	0.706	0.450
I prefer to work independently.	0.528			
When achieving a goal at work, I like to be rewarded by management immediately.	0.812			
In order to do my job well, I sometimes take risks that might harm my company if the risk fails.	0.828			
Collective work values		0.889	0.892	0.479
I have a lot of respect for authority in my workplace.	0.954			
I value monetary reward at my workplace.	0.654			
I like the rules of my workplace.	0.717			
I embrace technology at my workplace.	0.545			
I am comfortable with change at my workplace.	0.680			
I get along with my co-workers.	0.725			
I have high expectations of my organization.	0.809			
I care what my co-workers think of me.	0.624			
When I make a mistake at my workplace, I take full responsibility for it.	0.520			
Travel satisfaction [Total variance explained (eigenvalue > 1)] 81.70%				
Travel satisfaction		0.885	0.892	0.736
In general, I am satisfied with the accommodation providers prescribed in my organization's travel policy.	0.943			
In general, I am satisfied with the airlines prescribed in my organization's travel policy.	0.897			
In general, I am satisfied with the car rental companies prescribed in my organization's travel policy.	0.745			
Organizational injustice [Total variance explained (eigenvalue > 1)] 77.5%				
Organizational injustice		0.897	0.897	0.639
I violate the travel policy at times, since I believe that my company owes me extra compensation for the time and hassle involved in business travel.	0.962			
I violate the travel policy at times since I have been treated unfairly by my company.	0.942			
I will violate the corporate travel policy if the rules prevent me from doing my job well.	0.601			
I will violate the rules of the corporate travel policy if it will make my job easier.	0.707			
It seems that, for my company, cost saving is more important than traveler convenience.	0.555			
Inequality		0.903	0.908	0.767
Since management does not adhere to the policy, I feel I also do not have to adhere to the travel policy.	0.864			
The travel policy is not fair. All travelers are not treated equally.	0.924			
When I travel on behalf of my company, I sometimes feel that they are indifferent to my safety needs.	0.822			

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Table 2
Discriminant validity of the correlations among constructs

	Inequality	Organizational injustice	Collective work values	Individual work values	Travel satisfaction
Inequality	-	-	-	-	-
Organizational injustice	0.704	-	-	-	-
Collective work values	0.000	0.000	-	-	-
Individual work values	0.000	0.021	0.646	-	-
Travel satisfaction	0.000	0.000	0.257	0.049	-

Table 3
Descriptive statistics and correlations of factors

		Collective work values	Individual work values	Travel satisfaction	Organizational injustice	Inequality
Mean		4.132	3.712	3.795	1.874	2.312
Std. deviation		0.553	0.765	0.721	0.762	1.099
Pearson correlation	Collective work values		0.504**	0.234**	-0.382**	-0.412**
	Individual work values	0.504**		0.024	0.031	-0.157*
	Travel satisfaction	0.234**	0.024		-0.271**	-0.417**
	Organizational injustice	-0.382**	0.031	-0.271**		0.643**
	Inequality	-0.412**	-0.157*	-0.417**	0.643**	

* Correlation is significant at the 0.05 level (2-tailed). ** Correlation is significant at the 0.01 level (2-tailed).

4.4. Testing of hypotheses

For the SEM model, the level of compliance was used as the dependent variable, and collective work values, individual work values, travel satisfaction, organizational injustice, and inequality were used as independent variables. A set of fit indices was considered to establish whether the data fit the conceptual model and test the research hypotheses. The root mean square error of approximation (RMSEA) and the standardized root mean square residual (RMSR) were calculated (as it considers discrepancies in approximation), and the chi-square goodness-of-fit index (CMIN) was determined (as it is the foundation of most fit indices) to establish the absolute fit of the model. However, as CMIN is influenced by sample size, the comparative fit index (CFI) was used to evaluate the incremental fit of the model (Zeka, 2020). Additionally, the incremental fit index (IFI) was calculated.

The threshold values suggested by Hair et al. (2010) and Kline (2010) were used to evaluate the model. The RMSEA value was 0.080, which, according to Blunch (2008), is adequate. The SRMR was 0.0725, which was below the cutoff value of 0.08. The CFI was 0.902, and the IFI was 0.903, above the threshold value of 0.9. Furthermore, the CMIN/df ratio was advised to be below 3.0. Thus, the value of 2.317 was adequate. Essentially, the set of fit indices showed adequate data fit to the model. The standardized regression weights of the model's structural paths and their statistical significance are indicated in Table 4. Table 4 shows that collective work values (0.376) and organizational injustice (0.252) had statistically significant positive standardized regression weights. In contrast, individual work values (-0.434) and inequality (-0.526) had statistically significant negative regression weights at the 1% level of significance ($p < 0.01$). In contrast, travel satisfaction was the only antecedent, with a standardized regression weight that was not statistically significant. Therefore, H1a, H1b, H3a, and H3b were supported, while H2 ($p = 0.160$) was rejected. Individual work values, collective work values, organizational injustice, and inequality could thus be seen as antecedents to policy (non-) compliance. If a company wants to increase its travellers' corporate travel policy compliance, it should focus on managing those aspects.

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Table 4
Standardized regression weights and p-values for model

Hypothesis	Factors	Standardized regression weights	Sig. level
H1a	Compliance level ← Individual work values	-0.434	***
H1b	Compliance level ← Collective work values	0.376	0.003**
H2	Compliance level ← Travel satisfaction	0.103	0.160
H3a	Compliance level ← Organizational injustice	0.252	0.019*
H3b	Compliance level ← Inequality	-0.526	***

* Statistically significant: p≤ 0.05. ** Statistically significant: p≤ 0.01. *** Statistically significant: p≤ 0.001.

5. Discussion

This study aimed to measure the effect of three antecedents – work values, travel satisfaction and organizational injustice– on travel policy compliance. As a result of the EFA, five antecedents emerged, where work values were split into individual and collective work values, travel satisfaction was unidimensional, and organizational injustice was divided into organizational injustice and inequality. The structural equation model supports four of the five hypotheses: individual work values, collective work values, organizational injustice, and inequality influence a traveller's level of policy compliance.

The results showed a negative relationship between individual work values and policy compliance, signifying that a higher level of agreement on individual work values leads to lower compliance. The items measuring individual work values were: "I prefer to work independently",; "When achieving a goal at work, I like to be rewarded by management immediately", and "To do my job well, I sometimes take risks that might harm my company if the risk fails". Considering these items, the negative relationship between policy compliance and individual work values is understandable. The positive relationship between collective work values and policy compliance confirms the results of Son (2011), who found that value congruence motivates employees to comply with company policies. This should come as good news to companies, which must ensure they appoint employees whose work values match the company's values. This would predict their job satisfaction and intentions to stay in the job (Hansen & Leuty, 2012) and would ultimately bring secondary company benefits in the form of increased travel policy compliance. The results also confirm Gustafson's (2013) finding that business travellers are often high-earning individuals in their companies and are thus likely to be devoted to the company and identify with their values and goals.

A surprising result was the positive relationship between organizational injustice and policy compliance. It could be assumed that respondents who agreed more with the items measuring organizational injustice would have a lower compliance rate, signifying that organizational injustice would be negatively related to the compliance level. However, when inspecting the mean score of 1.874 for the organizational injustice factor, it becomes clear that respondents disagreed more with the items measuring corporate injustice. Therefore a higher compliance level is expected. Conversely, a positive relationship was observed between inequality and policy compliance. Thus, the traveller might believe their organization owes them something (Adams, 1965).

Consequently, they are expected to retaliate against their organization in response to the apparent injustices imposed on them (Arciniega et al., 2019), leading to policy violations. This result confirms previous studies, reporting a negative relationship between organizational injustice and counterproductive work behaviour where employees are more likely to violate company policies when there is a perception of corporate injustice (Li et al., 2014). Perceived unfairness in an organization must be managed appropriately to ensure that employees behave acceptably. Although these perceptions might be inaccurate or irrational, they must be managed effectively (Pertiwi et al., 2020). There are several ways to manage organizational justice, such as creating fair

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working conditions and establishing clear criteria for why certain employees are treated differently (Hystad et al., 2014). It is also recommended that companies consider the travel practicalities, reasonable compensation for lost personal time, and the comfort of travellers (Bergbom et al., 2011) when they develop a travel policy. By creating opportunities to become involved and participate in setting the policy, employees would take greater responsibility and would be more likely to comply with it.

Our results showed no relationship between travel satisfaction and policy compliance, contrasting the results from previous studies (Gustafson, 2012; Holma et al., 2015; Koch, 2016). We asked travellers about their satisfaction with suppliers (i.e. airlines and hotels). It could be that travellers are dissatisfied with a specific airline, for example, or with certain aspects of the airline experience, for instance, flying in economy vs business class. These aspects could influence their travel experience and lead to non-compliance, even though they are generally satisfied with the airline suppliers as their company prescribes.

6. Conclusion

This paper significantly contributes to the literature on corporate travel policy compliance in several ways. First, calls have been made for more research on individual work values since many of the studies of ethical behaviour and values focus on cultural values – in other words, on ideas that are shared by a culture or group (Chen, 2014; Li & Murphy, 2012), while Ralston et al. (2014) discovered that values, when assessed individually (as opposed to at a cultural level), explain more significant variance in the individual's unethical behaviour. Even so, only a limited number of studies looking at ethical decision-making and behaviour have incorporated individual values; thus, this study, which uses individual work values, significantly contributes to understanding individual values' role in policy (non) compliance. The results show that work values are indeed related to policy compliance.

Second, this study is the first to investigate the association between work values and unethical behaviour and decision-making in a corporate travel context. The study answered the call of Arciniega et al. (2019) for more research to recognize the link between work values and behaviour in professional contexts, in which company policies and the social pressure exerted by supervisors and peers play vital roles. Hedström et al. (2011) recognized value conflicts as an essential driver of behavioural information security problems, and this also appears to hold in terms of travel policy compliance. If the travel policy does not meet the traveller's values, they are less likely to obey it. This requires companies to reflect on and re-examine the importance of their travellers, as Hedström et al. (2011) suggested that altering individuals' daily behaviour is best addressed by appreciating and understanding the values that drive their behaviours.

Last, the study uses Adam's equity theory (1965) to explain the impact of organizational justice on policy compliance. The results confirm that organizational injustice and inequality affect a traveller's level of policy compliance and should implore companies to ensure equity and fairness when they set the travel policy to ensure optimum policy compliance.

This study had some limitations. The first relates to convenience sampling, a non-probability sampling method, because it cannot be generalized to a larger population of corporate travellers. In addition, social desirability bias could have influenced this study; travellers might not want to acknowledge that they broke their companies' corporate travel policy, as it might lead to disciplinary action against them. This bias was reduced by assuring respondents there was no way to identify them from their answers. Vignettes or other objective measures are suggested instead of traditional self-report measures for future studies.

Today's workforce consists of different generations, with the majority of corporate travellers belonging to the baby boomer generation, Generation X or Generation Y. Each of these generations has unique values and needs that could influence their levels of policy compliance. Future research could endeavour to understand if and how generational differences affect travel policy compliance, enabling organizations to find ways to

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accommodate these differences. Also, this study investigated travel policy violations from the viewpoint of corporate travellers. Future studies could use the travel manager/corporate client as respondents to view non-compliance from their perspectives since companies appoint travel managers to manage the travel process and, more importantly, policy violations.

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