

Lina; Sholihin, Mahfud; Sugiri, Slamet; Handayani, Wuri

Article

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Cogent Business & Management

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Suggested Citation: Lina; Sholihin, Mahfud; Sugiri, Slamet; Handayani, Wuri (2022) : The Effect of Formal Performance Evaluation and Intrinsic Religiosity on Trust, Cogent Business & Management, ISSN 2331-1975, Taylor & Francis, Abingdon, Vol. 9, Iss. 1, pp. 1-29, <https://doi.org/10.1080/23311975.2022.2127191>

This Version is available at:

<https://hdl.handle.net/10419/289268>

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To cite this article: Lina, Mahfud Sholihin, Slamet Sugiri & Wuri Handayani (2022) The Effect of Formal Performance Evaluation and Intrinsic Religiosity on Trust, Cogent Business & Management, 9:1, 2127191, DOI: [10.1080/23311975.2022.2127191](https://doi.org/10.1080/23311975.2022.2127191)

To link to this article: <https://doi.org/10.1080/23311975.2022.2127191>



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Received: 15 March 2022
 Accepted: 17 September 2022

*Corresponding author: Lina,
 Accounting Science Doctoral
 Programme, Faculty of Economics
 and Business, Universitas Gadjah
 Mada, Daerah Istimewa Yogyakarta,
 Indonesia
 Email: lina76@mail.ugm.ac.id

Reviewing editor:
 David McMillan, The Department is
 Accounting & Finance, University of
 Stirling, United Kingdom

Additional information is available at
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ACCOUNTING, CORPORATE GOVERNANCE & BUSINESS ETHICS | RESEARCH ARTICLE

The Effect of Formal Performance Evaluation and Intrinsic Religiosity on Trust

Lina^{1,2*}, Mahfud Sholihin³, Slamet Sugiri³ and Wuri Handayani³

Abstract: The current COVID-19 pandemic is a worldwide challenge, so organizations need to create innovative management to drive effective performance. Effective performance can be achieved, among others, by creating interpersonal trust between employees and supervisors. Therefore, examining the antecedents of this interpersonal trust is an important study. The purpose of this study is to examine the effect of formal performance evaluation system and intrinsic religiosity on a person's trust toward their superiors. Data were obtained using an online questionnaire survey method. A total of 222 full-time faculty members of economics and business from 24 Christian higher education institutions across 14 provinces in Indonesia participated in this study. The data were analyzed using hierarchical regression analysis. This study provides evidence on the positive effect of formal performance evaluation systems on trust based on social exchange theory. This study also reveals that intrinsic religiosity positively influences subordinates' trust in their superiors. This study is, to the best of our knowledge, the first to introduce supernatural monitoring hypothesis as a theoretical base to examine the effect of intrinsic religiosity on trust. Further, this study provides evidence that



Lina

ABOUT THE AUTHOR

Lina Lina is a doctoral student in accounting at the Faculty of Economics and Business, Universitas Gadjah Mada, Indonesia. Currently, she is an Associate Professor at the Department of Accounting, Faculty of Economics and Business, Universitas Pelita Harapan, Indonesia. Mahfud Sholihin is a Professor at the Department of Accounting, Faculty of Economics and Business, Universitas Gadjah Mada, Indonesia. His research interests include management accounting and business and accounting profession ethics.

Slamet Sugiri is a Professor at the Department of Accounting, Faculty of Economics and Business, Universitas Gadjah Mada, Indonesia. His research interests include management accounting and market-based accounting research.

Wuri Handayani is a Professor at the Department of Accounting, Faculty of Economics and Business, Universitas Gadjah Mada, Indonesia. Her research interests include management accounting and Islamic accounting.

PUBLIC INTEREST STATEMENT

Social exchange theory has been widely used in behavioral research which is a theory that can explain the formation of subordinates' trust in superiors. However, a number of criticisms of the reciprocity rules of social exchange theory show the shortcoming of this theory. Subordinates' trust in superiors would be better if based on individual internal beliefs. Therefore, this study introduces supernatural monitoring hypothesis to complement social exchange theory. This study examines the effect of a formal performance evaluation system on a person's trust in their superiors based on social exchange theory. Meanwhile, based on supernatural monitoring hypothesis, this study examines the effect of intrinsic religiosity on a person's trust in their superiors. This study successfully proves both theories, namely formal performance evaluation system and intrinsic religiosity are the predictors of trust. Thus, supernatural monitoring hypothesis goes beyond the reciprocity rules of social exchange theory in explaining the predictor of trust.

supernatural monitoring hypothesis is the complementing theory of social exchange theory in building trust.

Subjects: Applied Social Psychology; Personnel Selection, Assessment, and Human Resource Management; Management Accounting; Human Resource Development; Higher Education Management

Keywords: Formality of performance evaluation; intrinsic religiosity; interpersonal trust; supernatural monitoring hypothesis; social exchange theory; Indonesian Christian higher education

1. Introduction

Current research on performance topic study sustainable performance (Abbas, Hussain et al., 2019; Abbas, Mahmood et al., 2019; Abbas et al., 2020; Li, Abbas et al., 2022). Sustainability is studied as an equation of balance between economic, environmental, and social aspects and determines a fundamental premise of human activity (Li, Abbas et al., 2022). Sustainable performance influenced by corporate social responsibility and social media use (Abbas, Mahmood et al., 2019), knowledge management, knowledge sharing, and organizational learning (Abbas, Hussain et al., 2019; Abbas et al., 2020), and social entrepreneurship through social value creation (Li, Abbas et al., 2022). Literature describe social value as increasing benefits through a system that strives to address social problems that goes beyond financial benefits (Li, Abbas et al., 2022). Further, firm performance, as usually proxied by financial benefit, can be enhanced by the implementation of the right business strategy (Zhang et al., 2022) and the role of chief executive officer (CEO) duality which provides flexible management arrangements (Mubeen et al., 2021).

We are currently facing the COVID-19 pandemic that causes uncertain conditions. To overcome these, Azizi et al. (2021) urge paying attention on information technology and human resources management. The advancements of internet technology currently already speed up the practices of social media use that is proven influenced directly by knowledge of COVID-19 and through attitudes toward social media use (Yu et al., 2022). On the other hand, human resource managers who are responsible for managing employee performance should look for innovative and effective ways to solve the problems of employees by creating a reliable management strategy that can promote work motivation, job satisfaction, and interpersonal relationships (Azizi et al., 2021). Thus, the management (including management accountants and human resource managers) needs to manage employees' performance evaluation and measurement system.

Performance evaluation and measurement is a topic that is widely studied in the field of management accounting.¹ Performance measurement is the center of the management control system (Horngren et al., 2015, p. 864) that guides and motivates the managers and other employees (Horngren et al., 2015, p. 864). Performance measurement provides reliable and valuable information about the results, thereby finding solutions to improve performance (Tran & Nguyen, 2020). Performance measurement also reflects the success of the employee (Lau & Moser, 2008) and determines employee remuneration and promotion (Lau, 2011). One of the consequences of performance measurement by superiors studied in management accounting is trust (Hartmann & Slapničar, 2009; Hopwood, 1972; Lau & Buckland, 2001; Lau & Sholihin, 2005). The trust referred to is the interpersonal trust of subordinates' in their superiors, which has received some attention in the accounting literature over the last decades (Hartmann & Slapničar, 2009; Hopwood, 1972; Lau & Buckland, 2001; Lau & Sholihin, 2005). This trust exists when one party has confidence in an exchange partner's reliability and integrity (Ghorbanzadeh et al., 2020) and is also operationalized through strong ties that have affective content and develop over time through frequent interactions (Masquefa, 2008). Synergies between interpersonal trust and a formal management control system enhances the motivational effects of trust (Bisbe & Sivabalan, 2017). Jones (1995) revealed that trust between subordinates and superiors would increase the competitive advantage and simultaneously mitigate agency problems by

reducing opportunistic behavior (Masquefa, 2008). Trust is related to the intention to depend on each other and the acceptance of being vulnerable (Akrouf & La Rocca, 2019). Further, trust has been shown to decrease the risk of inadequate behavior and to avoid failure (Masquefa, 2008), improves cooperation (Ahlf et al., 2019), enhances organizational learning (Kim & Park, 2021; Park & Kim, 2018), promotes collaboration and reduces harmful conflicts (Azizi et al., 2017; Li et al., 2018). Additionally, increased trust will form synergies to achieve common goals and, increase the competitive advantage (Coletti et al., 2005).

Hartmann and Slapničar (2009) argued that subordinates' trust in their superiors is influenced by the degree of formality of performance evaluations and is not influenced by the type of performance measurement. They stated that formal performance evaluation systems² show a higher level of integrity, honesty, accuracy, and consistency of the superior to be able to build the subordinates' trust. It implies that the subordinates' trust is formed because they view the superior has applied the favorable performance evaluation system. This trust is formed in the occurrence of reciprocity, which is the rule of the social exchange theory and it is transactional in two directions (Blau, 1964; Capistrano & Weaver, 2017; Cropanzano & Mitchell, 2005; Gouldner, 1960). Blau (1964) identifies trust as the result of favorable social exchanges. Thus, the first purpose of this study is to give empirical evidence by examining the effect of a formal performance evaluation system on subordinates' trust³ to their superior. Management accounting research will produce more established knowledge if there are studies that can be compared in the form of replication studies with consistent results (Shields, 2015). Replication studies are key for moving toward a better understanding of business policy and practice (Tipu & Ryan, 2022).

However, there are a number of criticisms of the reciprocity rules of social exchange theory that show the limitations of this theory in forming trust. Social exchange theory is considered to invite exploitation (Gouldner, 1960). Motivation of individuals in social exchange is selfish (Gouldner, 1960), and it is meant to maximize results so as to ignore interpersonal interactions (Cropanzano & Rupp, 2008), and to ignore the values held by the exchanging parties (Molm, 1994). It is emphasized that the reciprocal rule has a conditional connotation which is reflected as positive treatment and reciprocated by positive treatment, while negative treatment is reciprocated by negative treatment. Even the rule of negative reciprocity is morally justified for retaliation (Gouldner, 1960). Perugini and Gallucci (2001) firmly state that reciprocal exchange is not a prosocial act.

To overcome the limitations of social exchange theory in forming trust, this study argues that the level of the subordinates' intrinsic religiosity, as explained by the supernatural monitoring hypothesis (hereafter SMH), can build subordinates' trust. SMH offers an integrated explanation and implies that the concept of God can promote prosocial behavior by reminding people of the existence of supernatural agents (God) who are constantly alert and capable of making moral judgments (Atkinson & Bourrat, 2011; Batara, 2016; Johnson & Bering, 2006; McKay et al., 2011). How individuals view and experience God through spiritual emotions may strongly influence the value systems and traditions in which they become socialized (Alshehri et al., 2020). In line with SMH, individuals with intrinsic religiosity are likely to realize about the presence of God as monitoring agent which plays an important role in fostering trust in others, including trust in one's superiors. A religious individual has to trust in things unseen (e.g., God) which thereby leads to more trust in other aspects of life as well, although this conjecture has not yet been examined (Minton, 2019). In line with this, Norenzayan and Shariff (2008) clearly state that the relationship between religious belief and interpersonal trust is a ripe area for research. However, there has been no research that has studied the effect of intrinsic religiosity on interpersonal trust. Therefore, the second purpose of this study is to fill this gap by examining the intrinsic religiosity on a person's trust toward their superiors.

This study used a sample of 222 full-time faculty members of economics and business from 24 Christian higher education under the auspices of the Christian Universities Cooperation Agency in Indonesia (in Bahasa, called *Badan Kerjasama Perguruan Tinggi Kristen di Indonesia/BK-PTKI*). These

higher education institutions are across 14 provinces in Indonesia. Meanwhile, the majority of studies on performance evaluation systems used samples from various companies (Alsaid, 2021; Barbato et al., 2018; Chakhovich, 2019; Hartmann & Slapničar, 2009; Hopwood, 1972; Konno, 2018; Lau & Sholihin, 2005; Otley, 1978; Sardi et al., 2020, 2021; Sholihin & Lau, 2003; Sholihin et al., 2010). Therefore, this study fills in the gap by testing the generalizability of previous studies in a different context.

In higher education, trust is a fundamental factor in attaining desirable outcomes (Mohammad, 2020). McMurray and Scott (2013) emphasize that the trust faculty members had in their superiors was one of the important factors in carrying out higher education operations. Uslu (2017) supports McMurray and Scott's (2013) study, that trust can be one factor for higher education to achieve top rank. Dufty (1980) concludes that if trust in one's superiors was formed, then those superiors would be better able to influence their subordinates.

The choice of the research's context in higher education was based on the following reasons. Higher education is a knowledge-intensive organisation, strongly based on the use and development of intangible resources such as human capital (Brusca et al., 2020) and associated with a need to achieve economic prosperity (Elhakim & Alhosani, 2022). To develop a country, higher education is needed as it plays a major role in creating expertise and acting as a center of excellence for knowledge creation and human resources development (Kuwaiti et al., 2020; Menon & Suresh, 2021; Romiani et al., 2021; Sukirno & Siengthai, 2011). Therefore, research in higher education deserves attention (Sukirno & Siengthai, 2011). Higher education is a widely known field and provides opportunities for theory testing and becomes significant for empirical research (Godemann et al., 2014). There is still very limited research in the management accounting literature regarding the measurement of faculty members performance in higher education institutions (Otley & Pollanen, 2000; ter Bogt & Scapens, 2012). Therefore, research at higher education institution made it possible to make practical contributions, in the form of the presentation of empirical evidence regarding the influence of formal performance evaluation systems, and intrinsic religiosity, on the trust of faculty members in their superiors.

Christian higher education was chosen because based on SMH, individuals with intrinsic religiosity realize that God is omnipresent which can be understood through Christian concepts, namely the concepts of transcendence and immanence. Transcendence is a concept that understands God as the Creator (Barth, 2009), Supreme above the world (Istodor, 2016), and beyond the human mind (Fagg, 2008; Istodor, 2016). While immanence is a concept that understands that God is close to humans (Fagg, 2008) and dwells in humans (Barth, 2009). The experience of inner closeness that characterizes immanence must go hand in hand with the perception that God is inaccessible to the human mind which implies transcendence (Fagg, 2008). Furthermore, Christian higher education offers a curriculum rooted in biblical principles (Guthrie, 2018). Guthrie (2018) emphasizes that to support the curriculum, faculty members in Christian higher education are expected to make full efforts to develop a better biblical point of view, including through regular communal worship/chapels on campus. Several Christian higher education institutions in Indonesia hold joint worship services that must be attended by all faculty members and staff with a regular schedule every week, both at the university level and at the faculty level. Through this joint worship, it is hoped that it will further foster the intrinsic religiosity of each faculty member. Therefore, the use of a sample of faculty members from Christian higher education in this study is expected to be in harmony with the intrinsic religiosity variable.

The selection of faculty members of economics and business is based on the argument that these faculty members have a better understanding regarding the performance evaluation than faculty members from other faculties. Faculty members play a key role in the success of the educational institution (Ezzeldin, 2017). Faculty of economics and business play an important role in higher education and in the economic institutions that drive modern society (Starkey & Tiratsoo, 2007). They assert that in the language of management consulting, that is from Boston Consulting's portfolio matrix, faculties of economics and business are often 'cash cows', without

which most other university activities, including the survival of some departments, are potentially unsustainable (Starkey & Tiratsoo, 2007).

Based on the above description, the research questions are: (1) Does the formal performance evaluation system have a positive effect on subordinates' trust in superiors? (2) Does intrinsic religiosity have a positive effect on subordinates' trust in superiors? Using hierarchical regression analysis, this study found that formal performance evaluation systems and intrinsic religiosity affect the subordinates' trust in their superiors. More importantly, the increase of R^2 and the decreased effect of formal performance evaluations are significant. This implies that the SMH has an explanatory power as has the social exchange theory.

Our study makes the following theoretical contributions. First, this study is, to the best of our knowledge, the first to introduce SMH as theoretical base to examine the effect of intrinsic religiosity on trust. The evidence that intrinsic religiosity reflects the SMH and can build subordinates' trust in their superiors shows that this research goes beyond the social exchange theory. Second, whilst most of the previous research in the field of performance evaluation and measurement focused on the use of various types of performance measurements (Buathong & Bangchokdee, 2017; Hopwood, 1972; Ibrahim & Naym, 2019; Lau & Buckland, 2001; Lau & Sholihin, 2005; Otley, 1978; Rikhardsson et al., 2021), this study focused on the formality of the performance evaluation system in forming trust. This study proves that Hartmann and Slapničar's (2009) findings can be generalized in different sectors /industries and countries. Generalization is an important aspect in developing knowledge. Third, this study complements the management accounting research literature on performance evaluation systems, which have mostly been carried out in America, Continental Europe, England, Ireland, and Australasia (Hopper & Bui, 2016).

This paper is structured as follows: The second section is the literature review. The third section briefly discusses the materials and methods. This is followed by the fourth section, the results and discussion. The final section, the conclusion, explains the implications, limitations, and avenues for future research.

2. Literature Review

2.1. Conceptual Review

2.1.1. Sustainable performance

Recently, scholars see business firms' performance in: (1) broader perspective as covering the overall achievement of organizations that is often reflected in organizational, environmental, and social activities and (2) narrower perspective as corporate performance results from the functions and operations performed by an organization through adequate human resources, relationships with stakeholders, and sustainable practices of corporate social responsibility activities (Li, Al-sulaiti et al., 2022). The literature shows that firm performance is influenced by the CEO duality (Mubeen et al., 2021) and product market competition (Mubeen et al., 2022). CEO duality is believed to provide additional capabilities and strengths (Mubeen et al., 2021) while product market competition is a powerful force that builds a better reputation and provides competitive advantage (Mubeen et al., 2022). In addition, top management takes favorable decisions to enhance firm performance by committing to tax avoidance behavior (Zhang et al., 2022). Currently, company leaders increasingly recognize a shift from a focus on shareholder value to an emphasis on a broader stakeholder value with the effort to integrate the social strategy, business model and value chain relative to societal and environmental impact, into core business strategy (Dassel & Wang, 2016).

Li, Abbas et al. (2022) describe that when an organization's social purpose is clear and purpose is inherent in its business model, the organization is called a social enterprise and through the creation of social value, organizations can increase benefits that go beyond financial benefits,

not just economic benefits, and reduce costs. Further, this balance situation between environmental and social aspects leads to sustainable performance. To achieve sustainable performance, a company must be able to face a dynamic, complex, and uncertainty environment (Abbas, Mahmood et al., 2019) by paying attention to knowledge management and organizational learning (Abbas et al., 2020).

The current spread of COVID-19 creates volatility, uncertainty, complexity, and ambiguity in all organizations. To overcome these conditions and still achieve sustainable performance, reliable human resources management is needed that is effective and intelligent human resources management. It should have the ability to anticipate and detect potential risks and problems, prevent disruptions in the performance of information technology systems, maintain adequate performance, solve problems to promote effective performance and learn through experience that leads to promotion of work motivation, job satisfaction, organizational values, commitment and interaction, and managers' abilities and interpersonal relationships (Azizi et al., 2021). Also during the pandemic of COVID-19, management should regard the performance of information technology systems including practices of social media use which has been proven to be influenced by knowledge of COVID-19 and through attitudes toward social media use (Yu et al., 2022).

2.1.2. Formal performance evaluation system

Hartmann and Slapničar (2009) introduced a formal performance evaluation system that has three dimensions, namely target setting, performance measurement, and rewarding dimensions. In the target setting dimension, a high level of formality indicates a situation where the supervisor explains the performance targets in a quantitative and written manner. In the performance measurement dimension, a high level of formality implies the use of quantitative and objective measures, rather than the use of qualitative and subjective measures that make up informal performance appraisals. In the rewarding dimension, a high level of formality means using a formula for awarding rewards and bonuses, not using personal judgments that cannot be traced. Thus, it can be concluded that the formal performance evaluation system is an evaluation system that sets work targets quantitatively and is documented, measures performance quantitatively by comparing targets with achievements, and provides rewards in accordance with established regulations.

2.1.3. Intrinsic religiosity

Intrinsic religiosity refers to an individual who lives his religion (Allport & Ross, 1967). Individuals with strong intrinsic religiosity are motivated to live their daily lives according to their religious teaching (Arli et al., 2021; Arli & Tjiptono, 2022) and views religion as an end in itself (Arli et al., 2022). Intrinsic religiosity refers to religious values, conducts, and experiences (Dinh et al., 2022). Davari et al. (2017) state that individuals who practice religious principles with an orientation towards a personal relationship with God and show more spiritual nature are referred to as individuals who have intrinsic religiosity. In the business context, individuals who have intrinsic religiosity will view their duties as a calling (Brotheridge & Lee, 2007; Gul & Ng, 2018) and not related to rewards thereby encouraging positive behavior in the work environment (Gul & Ng, 2018). Based on a number of views that have been presented, it can be concluded that individuals who have intrinsic religiosity are individuals who are obedient and earnest in carrying out their religion.

2.1.4. Trust

Trust plays an important role and appears to be a central psychological construct in social relationships (Ahlf et al., 2019). Trust is related to the intention to depend on each other (Akrouf & La Rocca, 2019). Trusting each other is essential for effective exchange, and without it, there can be constant and chronic harm in individual and team outcomes (Kistyanto et al., 2022). Trust enhances the duration of exchange relationships (Dadzie et al., 2018). Rousseau et al. (1998) introduced one form of trust, namely relational-based interpersonal trust which is a long-term trust between two parties formed through repeated interactions over time. This interpersonal trust includes not only a belief in positive intentions but also the absence of negative intentions giving

rise to conditions of high trust or low distrust. The interdependence of parties on interpersonal trust is likely to increase over time due to new opportunities and initiatives. Interpersonal trust reflected the interaction between two contact persons based on their relationship (Li et al., 2018). Interpersonal trust is defined as trust established between employees and supervisors (Bone, 2017). Thus, interpersonal trust is an important psychological construct in social relationships formed by repeated interactions over time between two parties.

2.2. Theoretical Review

Social exchange theory has been widely used in behavioral research which is a theory that can explain the formation of subordinates' trust in superiors. However, a number of criticisms of the reciprocity rules of social exchange theory have led to the need for further study further about the formation of subordinates' trust in superiors which would be better if based on individual internal beliefs. Therefore, this study introduces SMH which is a theory originating from the realm of religion to complement social exchange theory.

2.2.1. Social exchange theory

Blau (1964) defines social exchange as (1) an individual's voluntary action motivated by expected returns from others, (2) the principle that one person provides assistance to another and there is a general expectation of a future reward of a clearly undetermined nature, and (3) a causal relationship and the character of the relationship between the exchanging parties may influence the process of social exchange. Therefore, social exchange requires the trust of others to carry out their obligations and a successful exchange process can cause one individual to become committed to another (Blau, 1964; Liyanaarachchi et al., 2021) based on the belief that the exchange would produce benefits for both parties (Zoller & Muldoon, 2019). In other words, social exchange theory involves a series of positive interactions characterized by an effective exchange (Afsar et al., 2020), mutual trust (Chiu & Chiang, 2019), and yields positive outcomes such as trust in their superiors (Groen, 2018).

In general, Gouldner (1960) states that the reciprocity rules of social exchange theory make two interrelated minimal demands: (1) people must help those who have helped them and (2) people must not hurt those who have helped them. Thus, these rules depend on previous actions or intentions perceived by others (Davidson, 2019; Tsen et al., 2021). Rules of reciprocity are a key to the interpersonal relationships (Capistrano & Weaver, 2017) and can lead to increased trust between the two parties thereby increasing the likelihood of remaining in a mutually beneficial relationship (Dodgson et al., 2020).

Social exchange theory was used in this study because the perception of subordinates on the application of a formal performance evaluation system will shape the trust of subordinates to their superiors. This trust is an important variable for understanding social exchange (Cropanzano & Mitchell, 2005). Trusting each other is crucial for effective exchanges, and without it, the constant and chronic jeopardy in individual and team outcomes is evident (Kistiyanto et al., 2022). The formation of this trust is in line with the reciprocity rules of social exchange theory (Cropanzano & Mitchell, 2005). This reciprocity rule clearly shows that subordinates' trust in their superiors is created because their superiors have previously implemented a performance evaluation system that is deemed adequate.

2.2.2. Supernatural monitoring hypothesis

SMH has been widely used in religious studies in studying individual prosocial (Atkinson & Bourrat, 2011; Bourrat & Viciano, 2016; Johnson & Bering, 2006) and individual collaboration (Bateson et al., 2006; Bourrat & Viciano, 2016; Norenzayan et al., 2016; Rossano, 2007). However, SMH has not been used in the realm of management accounting research. It is hoped that SMH can explain the formation of subordinates' trust in their superiors which is triggered by the individual's internal beliefs (in this case, intrinsic religiosity) and not only determined by external factors (in this case, the formal performance evaluation system).

Based on SMH, individuals with intrinsic religiosity tend to realize the presence of God as a monitoring agent in a positive sense which plays an important role in growing trust in others, including trust in superiors. In a Christian context, the omnipresent God can be understood through complementary concepts, namely transcendence and immanence (Barth, 2009; Fagg, 2008). Transcendence is a concept that understands God as the Creator (Barth, 2009), Supreme above the world (Istodor, 2016), and is beyond the human mind (Fagg, 2008; Istodor, 2016). While immanence is a concept that understands that God is close to humans (Fagg, 2008) and dwells in humans (Barth, 2009). The experience of inner closeness that characterizes immanence must go hand in hand with the perception that God is inaccessible to the human mind which implies transcendence (Fagg, 2008). God's omnipresence in the biblical view is closely related to the concept of an all-powerful and all-knowing God (Bentley, 2020; McGuire & Slowik, 2012).

Individuals who have intrinsic religiosity, have a tendency to not be prejudiced against others and respect relationships with others (Allport, 1966), encourage greater trust in others (Norenzayan & Shariff, 2008) and will even show good behavior in the form of trusting others (Berggren & Bjørnskov, 2011; Orbell et al., 1992). These previous studies indicate that intrinsic religiosity has an influence on interpersonal trust (e.g., subordinates' trust in superiors). However, empirical evidence has not found that the need for a religious person to believe in a higher being leads to greater trust in others (Minton, 2019) and the relationship between religious belief and interpersonal trust is an area of research ripe for further exploration (Norenzayan & Shariff, 2008).

2.3. Empirical review

2.3.1. Formal performance evaluation system and trust

Behavioral literature suggests that people are social creatures and social exchange theory suggests that individuals weigh the potential costs and benefits of social relationships (Chong et al., 2018). The social exchange theory is one of the broad conceptual paradigms and covers a number of social science disciplines such as management, social psychology, and anthropology, and is the most influential theory for understanding workplace behavior (Cropanzano et al., 2017; Cropanzano & Mitchell, 2005). Blau (1964) identifies trust as the result of favorable social exchanges. The relationship-based perspective, which is based on principles of social exchange, deals with employees' willingness to reciprocate care that a leader may express in a relationship (Dirks & Ferrin, 2002).

The significant effect of performance measurement systems on trust has been investigated through a number of empirical studies. Hopwood (1972) found that the budget constrained style is one in which the evaluation of performance is of primary importance, influencing all aspects of the supervisors (including trust in the supervisor). Otley (1978) replicated Hopwood's research and found that the effect of style of evaluation on interpersonal trust is significant. Lau and Buckland (2001) showed that reducing the level of dependence on financial performance measures can be associated with a decrease in trust. Lau and Sholihin (2005) found that the relationship between financial and non-financial performance evaluations and job satisfaction was indirect, but through the mediation of the fairness of the performance evaluation procedures and trust in those in charge. A number of such studies have focused on the types of performance measurements.

Hartmann and Slapničar (2009) stated that interpersonal trust is important in supervisor-subordinate relationships but not deemed sufficient for supervisors to control their subordinates' behaviors. Therefore, supervisors typically use formal controls. The formality term is "situations and social relations that are more regimented, deliberate and impersonal in nature" (Morand, 1995, p. 831). Trust level was impacted by the strong control system (Coletti et al., 2005; Das & Teng, 1998). Hartmann and Slapničar (2009) provided empirical evidence that subordinates' trust in their superiors is actually influenced by the degree of formality in the use of performance evaluations and is not influenced by the type of performance measurement used. A formal use of the performance evaluation system has a positive effect on trust, as it allows higher levels of integrity, honesty, accuracy and

consistency in performance evaluation. Furthermore, they stated that the degree of formality is important for trust because it increases the quality of the feedback felt by the subordinates. The perception of a higher quality of feedback results in a higher level of trust.

Further, Hartmann and Slapničar (2009) developed three dimensions of a formal performance evaluation system: target setting, performance measurement, and rewarding. Setting targets with a high level of formality occurs when superiors describe the performance targets quantitatively and in writing. Performance measurement shows a high level of formality when measuring performance using quantitative and objective measures. Giving rewards with high formality uses formulas for providing the rewards and bonuses. In summary, Hartmann and Slapničar (2009, p. 725) concluded that “managers that use performance evaluations in a formal way are the ones that explicate performance targets, measure performance by using a set of clear metrics, and who give rewards based on clear allocation rules.”

The degree of formality of the performance evaluation system will be viewed positively by subordinates. Subordinates will respond to the application of this performance evaluation system positively by showing positive behavior, that is by showing trust in their superiors. Based on the argument above, the application of a formal performance evaluation system by managers is expected to have a positive influence on trust. The hypothesis proposed is as follows:

H₁: The use of a formal performance evaluation system by superiors has a positive effect on the subordinates’ trust in their superiors.

2.3.2. *Intrinsic religiosity and trust*

The human ability to understand the existence of supernatural agents is rooted at the human cognitive level (Gervais & Norenzayan, 2012; Gray & Wegner, 2010). A supernatural agent can be understood as an omniscient Creator who keeps track of every person’s actions and intentions. When individuals think about God’s presence, they can realize God’s involvement as a supernatural agent who watches them (Kapogiannis et al., 2009). Schjøedt et al. (2009) found that praying to God results in an activation in the brain classically identified as thought perception. This perception views God as a person, not as an abstract entity. The thought of the presence of a supernatural observer encourages prosocial behavior (Norenzayan & Shariff, 2008). Thus, the individual cognitive level encourages belief in the existence of God in life which begins with a sense of being watched. However, this eventually changes to the individual’s behavior who realizes that God is always present and guides their daily activities and will be reflected in their behavior which in the long term can build internal belief.

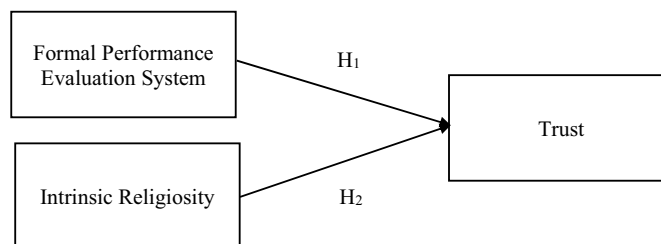
Individuals who are intrinsically religious are individuals with internal beliefs who view religion as the ultimate goal of life and develop a religious lifestyle that gives meaning to all aspects of their life (Allport, 1963; Allport & Ross, 1967; Arli et al., 2021; Arli & Tjiptono, 2022; Arli et al., 2022; Chowdhury, 2018; Davari et al., 2017; Gul & Ng, 2018). Individuals with intrinsic religiosity are individuals who live their religion (Allport & Ross, 1967), have greater self acceptance (Singh & Bano, 2017), have a lower level of prejudice (Allport, 1966), greater social health and life satisfaction (Frankel & Hewitt, 1994), governs the ethical beliefs, ethical behavior (Adeel et al., 2021; Al-Ebel et al., 2020; Arli, 2017; Taylor & Minton, 2021; Uysal & Okumuş, 2019), charitable behavior (Septianto et al., 2021), and ethical attitude (Çavuşoğlu et al., 2021; Chowdhury et al., 2022; Khan et al., 2022), more able to show engagement in work (Nwachukwu et al., 2021), and are more likely to view work as a calling (Brotheridge & Lee, 2007). Religious behavior would be expected to mobilize greater trust (Norenzayan & Shariff, 2008), teach people to treat others well, respect, and trust in others (Berggren & Bjørnskov, 2011). In line with SMH, individuals with intrinsic religiosity realize the presence of God as a monitoring agent in positive meaning which plays an important role in fostering trust in

others, including trust in one's superiors. Individuals with intrinsic religiosity realize that God who is omnipresent has become their internal belief. The above description leads to the formation of the following hypothesis:

H₂: Intrinsic religiosity has a positive effect on subordinates' trust in their superiors.

Research model is shown in the figure 1 below.

Figure 1. Research model.



3. Materials and methods

This research is a quantitative research based on the positivism paradigm. Data collection uses a communication study through an online questionnaire survey to obtain perceptions from a representative sample. The time dimension of this research is a cross-sectional study. In general, research can be carried out using primary data through the survey method (Abbas et al., 2020; Geng et al., 2022; Al Halbusi et al., 2022; Zeidabadi et al., 2022) and secondary data through the archival method (Mubeen et al., 2021). Other research can be done by reviewing various articles that have been published to obtain a comprehensive review called the systematic narrative review method (Azizi et al., 2021), reviewing current pandemic COVID-19 issues (Li, Wang et al., 2022), reviewing a variety of sources and reports (Farzadfar et al., 2022) and conducting case studies especially related to the current pandemic COVID-19 situation (NeJhaddadgar et al., 2022).

Other methods that can be used in conducting research are the archival method which can be used for example, to examine the effect of CEO duality on company performance (Mubeen et al., 2021) and the systematic narrative review method that can be used to present a comprehensive review, for example, related to innovative human resource management strategies during the COVID-19 pandemic (M. R. Azizi et al., 2017).

The instrument used to measure intrinsic religiosity and subordinates' trust in superiors is an instrument that is modified and adapted from previous research published in English. Instrument translation adopts the back translation procedure recommended by Hofstede (1980). This procedure involves three steps. First, the instrument was translated from English to Indonesian by the researchers.⁴ Second, the Indonesian version of the instrument was translated back into English by a professional translator. Third, the English version of the instrument from the professional translator was cross-checked with the original English version to ensure that the translation had been carried out accurately. Meanwhile, the instrument used to measure formal performance evaluation system is an instrument developed from the Hartmann and Slapničar (2009) instrument. The development of this instrument was carried out through a focus group discussion process.

3.1. Data and sample

The population in this study were faculty members of economics and business from Christian higher education who are members of the Christian Universities Cooperation Agency in Indonesia. A search of the agency website showed that there are 39 higher education institutions as

Table 1. Convergent validity and reliability

	Loading	AVE	Cronbach's Alpha
Independent Variables			
Formal Performance Evaluation (Formal PE)		0.805	0.902
Formal PE_1	0.706		
Formal PE_2	0.802		
Formal PE_3	0.749		
Formal PE_4	0.822		
Formal PE_5	0.760		
Formal PE_6	0.877		
Formal PE_7	0.864		
Formal PE_8	0.860		
Intrinsic Religiosity (IR)		0.704	0.853
IR_1	0.631		
IR_2	0.590		
IR_3	0.523		
IR_4	0.631		
IR_5	0.836		
IR_6	0.871		
IR_7	0.840		
IR_8	0.707		
Dependent Variable			
Trust		0.740	0.871
Trust_1	0.770		
Trust_2	0.689		
Trust_3	0.794		
Trust_4	0.705		

Table 2. Discriminant validity and correlation

	Formal PE	Intrinsic Religiosity	Trust
Formal PE	0.897		
Intrinsic Religiosity	0.326***	0.839	
Trust	0.645***	0.362***	0.860

***Significant at $p < 0.01$

members. Of these, there are 24 higher education that have the faculty of economics and business. From these higher education institutions, it is known that the total population is 978 faculty members. By using stratified random sampling, the population is divided into strata based on the study program, namely accounting, management, and economics and others. Through an online questionnaire survey of the 978 population of faculty members, 222 (22.70%) responses were obtained and used. Non-response bias test showed that there were no differences between the responses received early and the responses received late.

3.2. Variables

3.2.1. Independent variables

3.2.1.1. Formal performance evaluation system. The formal performance evaluation system was measured using the instrument introduced by Hartmann and Slapničar (2009) with development according to the character of lecturers in Indonesia. To develop the Hartmann and Slapničar's instrument to be an appropriate measure for lecturers in Indonesia, focus group discussions were conducted. This instrument reflects three dimensions in the performance evaluation system which are target setting, performance measurement, and rewarding. For the target setting dimension, the respondents were asked to provide responses to: (1) To what extent are the work targets described in detail numerical form with reference to the lecturers' workload in accordance with the *Tridharma Perguruan Tinggi*⁵? (2) To what extent are the work target documented in written form? and (3) To what extent are the work target stated explicitly? The respondents' replies regarding (1) the extent to which their supervisor objectively compare their achievements with work targets that refer to the lecturers' workload and (2) the extent to which their superiors assess their performance quantitatively by using a matrix that refers to the lecturer's workload rubric, were used to measure the dimensions of performance measurement. For the rewarding dimension, the questions given were: (1) Are the salary and benefits based on the regulations that apply at their university? (2) Is the salary and benefits increase based on the regulations that apply at their university? (3) Is the bonus/incentive based on the regulations that apply at their university? The complete instrument can be seen in the appendix section.

The average variance extracted (hereafter AVE) for this instrument have values above 0.50, which provided evidence of adequate convergent validity. This result can be seen in Table 1 below. The discriminant validity was assessed by comparing the square root of AVE with the correlations between the constructs. If the square root of the AVE of a construct was greater than the correlation between one construct and the other constructs, then it is considered valid. This result can be seen in Table 2 below, which shows the correlation between constructs outside the diagonal and the AVE square root on the diagonal. The AVE square root values on the diagonal are greater than the values outside the diagonal, so that shows adequate discriminant validity. Additionally, the reliability test result shows the cronbach's alpha values above the recommended value of 0.70 (Nunnally & Bernstein, 1994). This result can be seen in Table 1 below.

3.2.1.2. Intrinsic religiosity. This research adapted the instrument developed by Allport and Ross (1967) and modified by Gorsuch and McPherson (1989) to measure intrinsic religiosity. The respondents were asked to provide an assessment of the extent to which (1) they enjoy reading about religion, (2) they spend time in private thought and prayer, (3) their perception of what they believe does not much matter as long as they are good, (4) feel a strong sense of God's presence, (5) efforts are made to live according to religious beliefs, (6) religion guides daily activities, (7) all approaches to living life are based on religion, and (8) religion is a high priority in life. The complete instrument can be seen in the appendix section. The results of testing the validity and reliability indicate that this instrument meets the required criteria. The details are presented in Tables 1 and 2 below.

3.2.2. Dependent variable

The trust studied is relational-based interpersonal trust, which is a subordinate's trust toward their superiors and measured using an instrument developed by Read (1962). The respondents were asked to assess the extent to which (1) superiors took advantage of opportunities to further their subordinates' interests, (2) subordinates feel free to discuss their problems with their superiors, without fear of jeopardizing their position, (3) subordinates feel confident that their superiors keep them fully and frankly informed about matters which might concern them, and (4) the subordinates trust their superiors to have acted in a justifiable manner when their superiors make decisions which seem to be against the subordinates' interests. The complete instrument can be seen in the appendix section. The instrument used has met the criteria of validity and reliability. The details are presented in Tables 1 and 2 below.

Figure 2. Demographic of respondents.

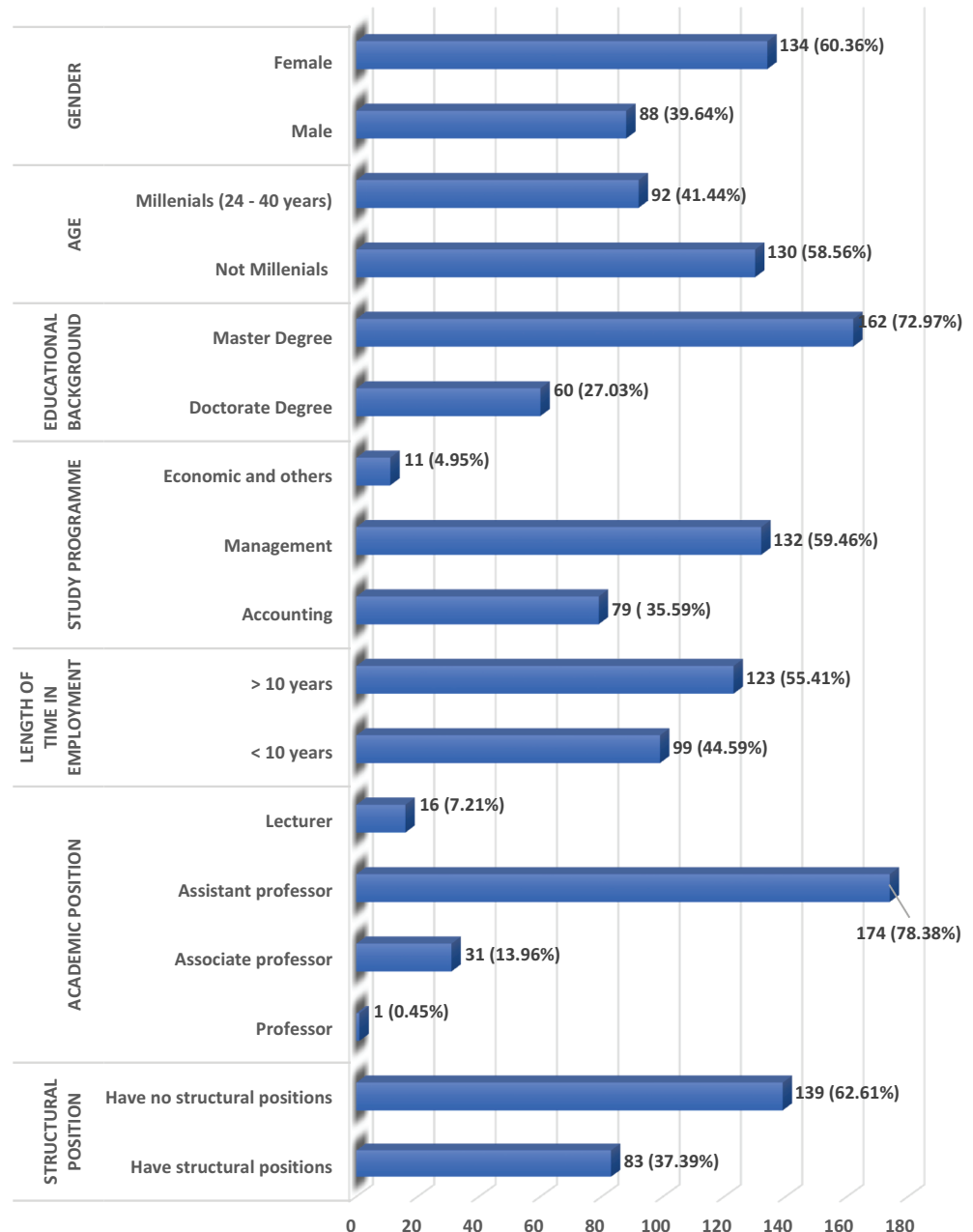
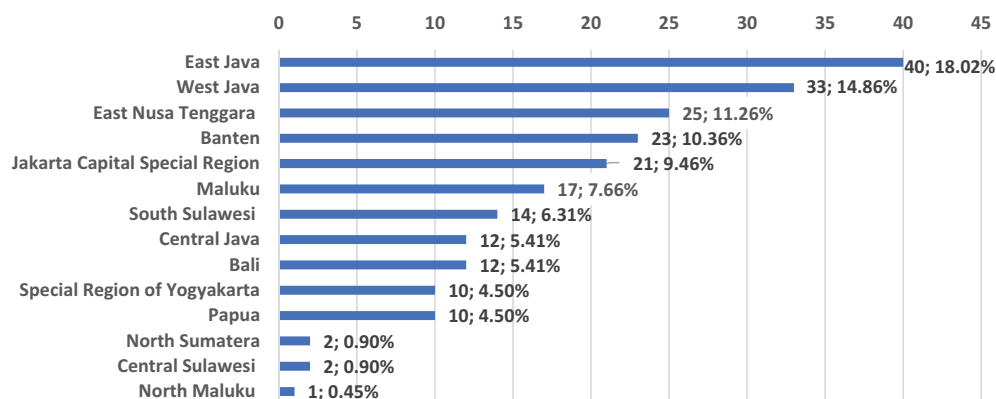


Table 2 also illustrates that trust is positively correlated with the formal performance evaluation system ($r = 0.645$; $p < 0.01$). Additionally, the table shows a significant positive correlation between intrinsic religiosity and trust ($r = 0.362$; $p < 0.01$). These results indicate that intrinsic religiosity is an important variable in increasing subordinates' trust in their superiors.

3.2.3. Control variables

This study used the respondents' demographic data, that is gender, age, educational background, length of time in employment, academic position,⁶ and structural position as control variables. The measurement of gender, age, educational background, length of time in employment, academic position, and structural position used dummy variables.⁷ The demographic data of the respondents showed that 60.36% of them were women. The faculty members from the Millennial generation (age ranges between 24–40 years) are 41.44%. Of the respondents, 72.97% have a Master's degree

Figure 3. Demographic of respondents by province.



and the remaining 27.03% have a Doctorate degree. The three provinces with the highest response rates were East Java with 40 responses, followed by West Java with 33 responses, and East Nusa Tenggara with 25 responses. In line with the total population, the highest response rate was obtained from faculty members of the management study program, amounted to 132 responses. One hundred and twenty three senior faculty members, with working experience of more than 10 years participated in this study. From academic positions, the faculty members who had academic positions as assistant professors dominated in giving responses, amounting to 174, 31 respondents who held positions as associate professors, one respondent was a full professor, and the remaining 16 were lecturers. The faculty members without structural positions dominated in giving responses, amounting to 62.61%. Figures 2 and 3 show the demographics of respondents presented in graphic form and aims to give a better understanding (Abbas, Raza et al., 2019; Abbasi et al., 2020; Mubeen et al., 2020, 2022). The demographics of respondents are shown in Figure 2 and the demographics of respondents by province are shown in Figure 3.

3.3. Model specifications

To test the hypotheses, this study used a hierarchical regression analysis with the following specification:

Model 1

$$\begin{aligned} \text{Interpersonal Trust} = & \alpha_0 + \beta_1 \text{Formal Performance Evaluation} + \beta_2 \text{Gender} \\ & + \beta_3 \text{Age} + \beta_4 \text{Educational Background} + \beta_5 \text{Length of Work} \\ & + \beta_6 \text{Academic Position} + \beta_7 \text{Structural Position} \end{aligned}$$

Model 2

$$\begin{aligned} \text{Interpersonal Trust} = & \alpha_0 + \beta_1 \text{Formal Performance Evaluation} + \beta_2 \text{Intrinsic Religiosity} \\ & + \beta_3 \text{Gender} + \beta_4 \text{Age} + \beta_5 \text{Educational Background} + \beta_6 \text{Length of Work} \\ & + \beta_7 \text{Academic Position} + \beta_8 \text{Structural Position} \end{aligned}$$

4. Result and Discussion

4.1. Descriptive statistics

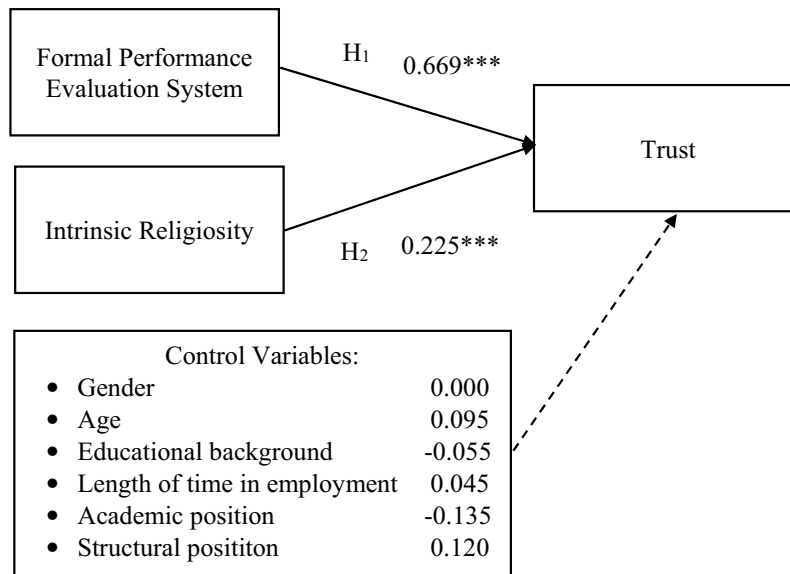
The intrinsic religiosity variable has an average value of 4.345. The average value for the formal performance evaluation system variable is 4.083 and if broken down into three dimensions, the target setting is 3.937, the performance measurement is 3.914, and the rewarding is 4.341. The average value for the trust variable is 3.973. The summary of the descriptive statistics for each variable can be seen in Table 3 below.

Table 3. Descriptive statistics						
Variables	N	Theoretical Value		Actual Value		Standard Deviation
		Min	Max	Min	Max	
Formal PE	222	1	5	1	5	0.682
Formal PE_Target Setting	222	1	5	1	5	0.850
Formal PE_Performance Measurement	222	1	5	1	5	0.864
Formal PE_Rewarding	222	1	5	1	5	0.737
Intrinsic Religiosity	222	1	5	2.13	5	0.591
Trust	222	1	5	1	5	0.781

Table 4. The results of hierarchical regression analysis

Model 1			Model 2		
Variables	Coefficient	p-value	Variables	Coefficient	p-value
Constant	1.025	0.001	Constant	0.298	0.440
Formal PE	0.730	0.000***	Formal PE	0.669	0.000***
Gender	0.029	0.743	Gender	0.000	0.998
Age	0.071	0.507	Age	0.095	0.365
Educational Background	-0.065	0.504	Educational Background	-0.055	0.563
Length of Employment	0.065	0.533	Length of Employment	0.045	0.659
Academic Position	-0.156	0.350	Academic Position	-0.135	0.409
Structural Position	0.127	0.134	Structural Position	0.120	0.149
			Intrinsic Religiosity	0.225	0.002***
***p < 0.01			***p < 0.01		
R ² = 40.90%			R ² = 43.30%		
F = 22.869;			F = 22.060;		
p-value = 0.000			p-value = 0.000		

Figure 4. Hypotheses result.



*** p < 0.01

Solid line = Significant link

Dotted line = Nonsignificant link

4.2. Hypotheses testing

The hypotheses were tested using Hierarchical Regression Analysis with IBM SPSS Statistics 21 software. Table 4 presents the results of the hypotheses testing. Based on model 1, this study successfully provides evidence to support H_1 (p value = 0.000; coefficient = 0.730). The formal performance evaluation system positively affects subordinates' trust in their superiors.

Additionally, based on model 2, the result shows that intrinsic religiosity has a positive influence on subordinates' trust in their superiors (p value = 0.002; coefficient = 0.225). Therefore, this study provides evidence to support H_2 . The models show there is a significant increase of R^2 , from 40.90% (model 1) to 43.30% (model 2). The change in R^2 is 0.024, and the significance value of change is 0.000. Figure 4 below shows the hypotheses results.

4.3. Discussions

4.3.1. Overcoming the pandemic of COVID-19

The appearance of the COVID-19 outbreak has most severely affected developing countries especially because of the lack of healthcare systems, resources, and governance (Wang et al., 2021). The pandemic spread has massively affected significant factors of the economy, such as imports, exports, remittance, public health, tourism, steel, agriculture, real estate, and pharmaceutical sectors (Wang et al., 2021) including educational institutions (Zhou et al., 2022). The pandemic caused mental stress (Wang et al., 2021) and influenced human behaviors (Zhou et al., 2022), leading people to rely on updates through social media platforms (Wang et al., 2021; Zhou et al., 2022).

Zhou et al. (2022) studied the efficacy of social media to manage COVID-19 challenges. The use of social media provides an important solution for finding public communication in order to follow preventative measures in managing the damage and health crisis from the COVID-19 disease and to stay connected with family members, peers and friends. Social media technology is vital to help all spheres of life in society to get back to the next normal, that is work from home for business activities and online learning methods applied in universities and educational institutions. Further, organizations, business managers, and financial experts need adequate and innovative organizational skills, innovative business plans, and entrepreneurship to overcome the crisis (Zhou et al., 2022). Entrepreneurship and technological innovation play a crucial role in developing the economy and education is needed to support the entrepreneur's performance in business survival (Ge et al., 2022).

Thus, to overcome all the problems caused by the pandemic of COVID-19 and achieve sustainable performance, companies need to create innovative management through continuous learning and information technology development. In practice, the company should have reliable human resources to create the effective and intelligent management in general especially in human resources and accounting department. These departments are considered to be responsible for the development and implementation of knowledge management, organizational learning, and information technology to solve problems and to promote effective performance. Effective performance can be achieved, among others, by creating interpersonal trust between employees and supervisors so that examining the antecedents of interpersonal trust is a necessity.

4.3.2. The effect of formal performance evaluation and intrinsic religiosity on trust

This study provides evidence on the positive effect of formal performance evaluation systems, as used by those in charge, on their subordinates' trust in them. This result is consistent with Hartmann and Slapničar (2009). The degree of formality can shape the subordinates' perceptions about the higher quality of the performance evaluation. The subordinates view a higher quality of the performance evaluation as having a higher level of integrity, honesty, accuracy, and consistency. It means the faculty members' trust is formed because they view the superior has applied the favorable performance evaluation system. It implies the reciprocity rule of social exchange

Table 5. The results of hierarchical regression analysis when formal performance evaluation is broken down into its three dimensions

Model 1			Model 2		
Variables	Coefficient	p-value	Variables	Coefficient	p-value
Constant	1.220	0.000	Constant	0.422	0.258
Formal PE_Target Setting	0.240	0.002***	Formal PE_Target Setting	0.212	0.005***
Formal PE_Performance Measurement	0.369	0.000***	Formal PE_Performance Measurement	0.366	0.000***
Formal PE_Rewarding	0.077	0.222	Formal PE_Rewarding	0.036	0.563
Gender	0.048	0.576	Gender	0.017	0.835
Age	0.105	0.310	Age	0.135	0.183
Educational Background	-0.058	0.535	Educational Background	-0.047	0.608
Length of Employment	0.102	0.312	Length of Employment	0.083	0.399
Academic Position	-0.154	0.344	Academic Position	-0.130	0.410
Structural Position	0.159	0.054*	Structural Position	0.154	0.055*
			Intrinsic Religiosity	0.251	0.000***
***p < 0.01; *p < 0.10			***p < 0.01; *p < 0.10		
R ² = 44.70%			R ² = 47.70%		
F = 20.811; p-value = 0.000			F = 21.124; p-value = 0.000		

theory. This exchange occurs because subordinates feel obliged to reciprocate the treatment of their superiors (Cropanzano & Mitchell, 2005). Thus, subordinates who have received good treatment from their superiors will be obliged to do the right thing for the relationship by showing trust in their superiors. Faculty members' trust in their superiors is an important factor in carrying out higher education operations in order to achieve top rank (McMurray & Scott, 2013; Uslu, 2017). When trust is formed, the superiors will be better able to influence their subordinates (Dufty, 1980).

In their additional test, Hartmann and Slapničar (2009) used the term contractibility to indicate differences in the ease of measuring an output. Outputs that are easily measured and traceable are said to be highly contractible, which can be found in front office managers who have responsibilities relating to market and consumer transactions. The result is that the level of formality in the performance evaluation system is less influential for front office managers. In their daily work, faculty members interact directly with students who are the main consumers or clients of higher education (Gremier & McCollough, 2002; Guolla, 1999; Hill et al., 2003; Sander et al., 2000). Overall, faculty members can be analogous to managers who are highly contractible. However, the findings of this study suggest that a formal performance evaluation system can shape the trust of the faculty members toward their superiors.

This study is the first study to examine intrinsic religiosity as a predictor of trust and proves that intrinsic religiosity positively influences subordinates' trust in their superiors. Intrinsic religiosity shows the value of the individual which reflects how the individual follows their religion and even how they live their religion. Individuals' intrinsic religiosity represent the internal beliefs of

individuals, who represent the core values of religion and view religion as the ultimate goal of life. Individual life approaches with high intrinsic religiosity are always based on the teachings of their religion and always rely on God. Faculty members with intrinsic religiosity always make their best effort at work and think positively, so they are able to build trust in others, including in their superiors. Faculty members' trust in their superiors that is formed due to their intrinsic religiosity means that the faculty members have indeed lived their religion. Faculty members with high intrinsic religiosity will be able to focus and cling to God, and believe that God is always present and watching. This result is in line with the SMH. Further, intrinsic religiosity, as a predictor of trust, goes beyond the theory of social exchange in building trust.

4.4. Additional analysis

An additional analysis was carried out to further test which dimension is the most influential among the three dimensions of formal performance evaluation systems, that is the dimensions of target setting, performance measurement, and rewarding. An additional analysis for model 1, as shown in Table 5, was conducted to examine separately the influence of the dimensions of the formal performance evaluation system on trust, that is target setting, performance measurement, and rewarding.

The result showed that the target setting dimension had a positive and significant influence on trust (p value = 0.002, coefficient = 0.240). This result indicated that the trust of faculty members is formed because, when setting targets, their superiors explicitly document these targets in written form and describe them quantitatively. The dimension of performance measurement also had a positive and significant effect on trust (p value = 0.000, coefficient = 0.369). This showed that the performance of faculty members, when measured quantitatively and the dependence of those in charge on objective information from the applied information system, can lead to the faculty members' having trust in their superiors. As educators, faculty members view the quantitative assessment and objective information that is used by their superiors for assessing their performance as accurate measures and shows the integrity of their superiors, which ultimately become the impetus for trust in the superiors. The rewarding dimension had no influence on trust (p value = 0.222, coefficient = 0.077). Although faculty members can be analogous to highly contractible managers because they interact directly with students, the nature of the work is very different from that of a front office manager (i.e., salesperson) whose performance is generally measured based on the output units sold. In the end, faculty members know the applied rewards (salary and bonus/salary increase) are not based on objective and quantitative information from the information system used. Additional analysis using model 2, as shown in Table 5, indicated that intrinsic religiosity is responsible for the increase of R^2 . The R^2 change is 0.030 with a significance value of 0.000. The result of this additional analysis confirms that the supernatural monitoring hypothesis goes beyond the social exchange theory in explaining the formation of faculty members' trust in their superiors.

5. Conclusion

5.1. Conclusion

Using a sample of 222 faculty members working at Christian higher education institutions in Indonesia, this study confirms two theories in examining interpersonal trust. First, it is evident that formal performance evaluation systems have a positive influence on trust. Formal performance evaluation reflects a higher level of integrity, honesty, accuracy, and consistency of the superiors. This encourages subordinates to give their trust to superiors. This situation is in line with the reciprocity rule of social exchange theory. Second, this research also proved that intrinsic religiosity has a positive influence on trust. Based on SMH, individuals with intrinsic religiosity tend to realize the presence of God as a monitoring agent in a positive sense which plays an important role in growing trust in others, including trust in superiors. These results indicate that SMH is the answer to a number of criticisms of social exchange theory and at the same time makes SMH a complementary theory of social exchange theory.

5.2. Implications

The theoretical implication, which is the novelty of this research, is to provide evidence that intrinsic religiosity based on the supernatural monitoring hypothesis is a predictor of trust. This result goes beyond the reciprocity rules of social exchange theory in building trust. There are two practical implications of this study. First, higher education should implement objective and quantitative performance evaluation systems as such in formal performance evaluation system. Second, higher education needs to realize the importance of faculty members' intrinsic religiosity in building trust.

5.3. Policy recommendations

The use of self-reported data is often seen as a limitation. However, the use of self-reported data was considered to be the most appropriate for this study because intrinsic religiosity is a very personal individual concept, as well as a belief. Future research can examine whether similar results would be obtained if using a sample of faculty members from other particular religious affiliations higher education institutions. It is also interesting to study whether faculty members who are members of higher education without a particular religious affiliation will show the same results. Furthermore, future research can also study samples other than faculty members.

Funding

This research is funded by the Final Project Recognition Grant, Batch I, No. 3550/UN1.P.III/Dit-Lit/PT.01.05/2022 from Universitas Gadjah Mada.

Author details

Lina^{1,2}

E-mail: lina76@mail.ugm.ac.id

ORCID ID: <http://orcid.org/0000-0003-0801-0468>

Mahfud Sholihin³

ORCID ID: <http://orcid.org/0000-0003-0773-4501>

Slamet Sugiri³

Wuri Handayani³

¹ Accounting Science Doctoral Programme, Faculty of Economics and Business, Universitas Gadjah Mada, Daerah Istimewa Yogyakarta, Indonesia.

² Department of Accounting, Faculty of Economics and Business, Universitas Pelita Harapan, Banten, Indonesia.

³ Department of Accounting, Faculty of Economics and Business, Universitas Gadjah Mada, Daerah Istimewa Yogyakarta, Indonesia.

Disclosure statement

No potential conflict of interest was reported by the author(s).

This research is part of the author's dissertation, which is currently being finalised.

Citation information

Cite this article as: The Effect of Formal Performance Evaluation and Intrinsic Religiosity on Trust, Lina, Mahfud Sholihin, Slamet Sugiri & Wuri Handayani, *Cogent Business & Management* (2022), 9: 2127191.

Notes

1. A review of the Management Accounting Research journal since its first publication in 1990 to 2014 shows that the topic of performance measurement is the most researched topic: 90 of the total 475 articles (Hopper & Bui, 2016). Of this total, 30% are explored in America and around 20% are explored in Continental Europe, England, Ireland and Australasia. A mapping of quantitative management accounting research from 2002–2012 by Herschung et al. (2018) shows that the topics of performance measurement and incentives dominated as many as 81 papers (32%) out of a total of 257 papers. This mapping was carried out on 6 well-known journals, i.e. Accounting,

Organization, and Society, Contemporary Accounting Research, Journal of Accounting and Economics, Journal of Accounting Research, Journal of Management Accounting Research, and The Accounting Review.

2. A formal performance evaluation system is an evaluation system that sets out performance targets, measures performance using a clear set of metrics, and rewards based on clear allocation rules (Hartmann & Slapničar, 2009).
3. Trust in this study refers to relational-based interpersonal trust, which is a "long-term trust between two parties formed through repeated interactions over time" (Rousseau et al., 1998, p. 399).
4. One of the researchers pursued his Masters and Ph.D. in English speaking countries and has published papers in various high quality international journals. Therefore, we are confident with the accuracy of the translation. This is supported by the high reliability and validity of the instruments as discussed in the results and discussions section.
5. Tridharma perguruan tinggi refers to the three main tasks of Indonesian faculty members: (1) carrying out teaching, (2) conducting research, and (3) doing community service and supporting activities (Law of the Republic of Indonesia No. 14 of 2005 concerning Teachers and Lecturers Article 72).
6. The academic position is a position that shows the duties, responsibilities, authority, and rights of a faculty member in a higher education which refers to the Regulation of the Minister of Administrative Reform-Permenpan Number 17 of 2013, chapter 1, article 1. Academic positions include (1) lecturer or not yet having an academic position, (2) assistant professor, (3) associate professor, and (4) full professor as stated in Regulation of the Ministry of Research, Technology, and Higher Education-Permenristekdikti Number 164/M/KPT/2019.
7. Gender (0 = female, 1 = male), age (0 = not millennial generation, 1 = millennial generation with age range 24–40 years), educational background (0 = master, 1 = doctorate), length of time in employment (0 = ≤ 10 years, 1 = > 10 years), academic positions (0 = no academic positions, 1 = academic positions), and structural positions (0 = no structural positions, 1 = structural positions).

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Appendix Questionnaire

Formality of performance evaluation system

Level of agreement with the statements (1 = Completely disagree, 2 = Disagree, 3 = Neutral, 4 = Agree and 5 = Completely agree)

Formality of target setting

- (1) In setting work targets, my direct supervisor describes it in numerical form in detail with reference to the workload of the lecturers in accordance with the Tridharma of Higher Education (education and teaching, research, community service and support).
 - (2) My direct supervisor documents the work targets in writing.
 - (3) My direct supervisor clearly stated work targets.
-

Formality of performance measurement

- (1) In assessing my performance, my direct supervisor does it objectively by comparing my achievements with work targets that refer to the workload of lecturers according to the Tridharma of Higher Education (education and teaching, research, community service and support).
 - (2) In assessing my performance, my direct supervisor measured it quantitatively by using a matrix that refers to the lecturer's workload rubric.
-

Formality of rewarding

- (1) My salary and benefits are based on the regulations in force at my university.
 - (2) My salary increase and benefits increase are based on the regulations that apply at my university.
 - (3) My bonus/incentive is based on the regulations that apply at my university.
-

Intrinsic Religiosity

Level of agreement with the statements (1 = Completely disagree, 2 = Disagree, 3 = Neutral, 4 = Agree and 5 = Completely agree)

-
- (1) I enjoy reading about religion.
 - (2) It is important for me to spend time in private thought and prayer.
 - (3) It doesn't much matter what I believe so long as I am good.
 - (4) I have often had a strong sense of God's presence.
 - (5) I try hard to live my life according to my religious belief.
 - (6) Religion guides my daily activities.
 - (7) My whole approach to life is based on my religion.
 - (8) Religion is of high priority in my life.
-

Trust

Level of agreement with the statements (1 = Completely disagree, 2 = Disagree, 3 = Neutral, 4 = Agree and 5 = Completely agree)

-
- (1) My direct supervisor take advantage of opportunities that come up to further my interests by his/her actions and decisions.
 - (2) I feel free to discuss my problems with my direct supervisor without fear of jeopardizing my position.
 - (3) I feel confident that my direct supervisor keeps me fully and frankly informed about things that might concern me.
 - (4) I trust my direct supervisor to have acted in a justifiable manner when my superior make decisions which seem to be against my interests.
-



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