Does Religiosity Matter?
Experimental Research on Abusive Supervision in Budgetary Slack Creation

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Abstract: *Abusive supervision behavior has long been a problem in the budgeting process. Its nature has been proven to damage individuals and significantly impact the corporate environment. Several studies related to Abusive supervision show evidence that individuals who experience abusive supervision tend to do Budgetary Slack. Meanwhile, religiosity, which is predicted as a personal value that can control individuals from committing acts outside the norm or harming the company, sometimes has little effect. Several studies have shown that high religiosity does not prevent individuals from taking despicable actions such as earnings management, Budgetary Slack, commitment escalation, and others. Is there anything wrong with religiosity as an individual's value? Does this occur due to variable measurement error (instrument) or method bias in sampling? Researchers tried to compare various instruments related to religiosity to obtain the most appropriate measurement, especially by photographing this phenomenon. We surveyed 83 participants using the experimental method with a 2x2 factorial design to understand how religious belief might buffer against the destructive effects of abusive supervision on budgetary slack. The results of this study are expected to be a reference (empirical evidence) related to the role of religiosity as a personal value in preventing destructive behavior of individuals, especially in the budgeting process.*

Keywords: *Budgetary Slack, Abusive Supervision, Religiosity, Personal Value, Budgeting*

Abstrak— *Perilaku abusive supervision telah lama menjadi masalah dalam proses penganggaran. Sifatnya terbukti merugikan individu dan berdampak besar bagi lingkungan perusahaan. Beberapa penelitian terkait abusive supervision menunjukkan bukti bahwa individu yang mengalami abusive supervision cenderung melakukan budgetary slack. Sementara itu, religiusitas yang digadang-gadang sebagai nilai pribadi yang dapat mengendalikan individu untuk melakukan tindakan di luar norma atau merugikan perusahaan terkadang tidak banyak berpengaruh. Beberapa penelitian menunjukkan bahwa religiusitas yang tinggi tidak menghalangi individu untuk melakukan tindakan tercela seperti manajemen laba, kesenjangan anggaran, eskalasi komitmen, dan sejenisnya. Apakah ada yang salah dengan religiusitas sebagai nilai*

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pribadi individu? Apakah ini terjadi karena kesalahan pengukuran variabel (instrumen) atau bias metode dalam pengambilan sampel? Peneliti mencoba membandingkan berbagai instrumen yang berkaitan dengan religiositas untuk mendapatkan pengukuran yang paling tepat, terutama dalam memotret fenomena ini. Kami mensurvei 83 partisipan menggunakan metode eksperimen dengan desain faktorial 2x2 untuk memahami bagaimana religiusitas dapat menahan efek destruktif dari abusive supervision terhadap budgetary slack. Hasil penelitian ini diharapkan dapat menjadi acuan (bukti empiris) terkait peran religiusitas sebagai nilai pribadi dalam mencegah perilaku destruktif individu khususnya dalam proses penganggaran.

Kata Kunci: *Budgetary Slack, Abusive Supervision, Religiusitas, Personal Value, Penganggaran*

1. Introduction

A subordinate's experience of abusive supervision is measured by the frequency and severity of overt and covert intimidation tactics used by superiors (Tepper, 2000). Negative leadership traits, such as abusive supervision, are widely recognized (Tong & Prompanyo, 2021). One of the most significant causes of poor performance from subordinates is the stress they experience from being under pressure at work (Mitchell et al., 2018). Workplace tensions may rise as a result of such expectations. Negative emotions have a cumulative effect on subordinates, diminishing their regard for morality and ethics. They make it more likely that employees will engage in unethical behavior (Kouchaki& Desai, 2015), which may inspire dishonesty among lower-level employees and endanger the business's success.

The budget determines how many resources will be allocated to each department. The organization's budget is crucial to its management and control structure. A budget is also a standard tool for planning purposes and serves as a guide for allocating resources (Mirza. BR & Adi, 2020). The budget influences the performance evaluation as part of the performance management process. Individuals' budgeting habits are also likely to be affected (Mirza. BR & Khoirunisa, 2021). Coordinated efforts between lower- and higher-ranking employees help upper management gather information on resource needs at the sub-unit level (Church, Kuang, & Liu, 2019). However, budgeting practices imply opportunistic behavior, such as Budgetary Slack (Mao & Zhu, 2009).

When a manager either understates their productivity or deliberately makes a large request for resources beyond what is necessary, this creates budgetary slack (Park & Kim, 2019). As a result, the budget can be adjusted to meet changing circumstances more easily. There is a slack budgetary issue because of agency issues, deviant behavior, and breaking social norms (Tong & Prompanyo, 2021). That's why one of the central questions in budget studies has always been how to forestall the emergence of budgetary slack in the first place.

The effects of toxic management on workers and businesses are well documented (Tepper, 2000). Indeed, we contend that individual morals play a role in this condition's persistence. Gibson et al. (2011) stated that personal values play a significant role in the choice-making process (e.g., budgetary slack). Previous research has proven the link between budgetary slack and locus of control (Mareta et al., 2021), moral judgment (Hobson et al., 2011), motivation (De Baerdemaeker & Bruggeman, 2015), and perception of justice (Özer & Yilmaz, 2011). One of the personal values that can be seen as a barrier to the development of Budgetary Slack is religiosity. People with strong religious convictions are presumed to have greater self-control and, thus, be less likely to commit fraud during the company's budgeting process. According to Gheitani et al. (2019), a more religious workforce has a more positive outlook on the workplace, boosting productivity. According to Ismail and Rasheed (2019), highly religious people are more likely to avoid acting dishonestly. Therefore, this study assumes that the level of individual religiosity will influence the decision of budgetary slack.

Furthermore, previous research has examined the relationship between religiosity and budgetary slack (Adnan & Sulaiman, 2006; Santhi et al., 2019). Research by Adnan & Sulaiman (2006) shows that the level of individual religiosity does not affect the creation of budgetary slack. The participants in this study are Muslim and conducted in Malaysia. Research by Santhi et al. (2019) shows that the level of individual religiosity affects the creation of budgetary slack. Participants in this study are Hindus and conducted in Bali. Based on the results of these previous studies, this research will focus on Islamic religiosity in Indonesia on the creation of budgetary slack. This research aims to determine if and how a person's religiosity can mitigate the damaging effects of

abusive supervision on the development of fiscal buffer space. This research clarifies the relationship between Islamic religiosity and the creation of budgetary slack, especially in Indonesia. This research also adds to the literature study in behavioral accounting research, especially religiosity as an essential factor to be developed.

We contend that the individual's moral convictions, in this case, their religious beliefs, are the driving force behind their refusal to give in to ethically questionable pressures. This is because a person's beliefs and actions are more likely to follow Sharia law and its regulations if he has a strong spiritual connection to God (Rahman et al., 2006). Some believe that a person's moral compass can be swayed by their religiosity (Schouten et al., 2014). There is a correlation between a person's religiosity and character, so believers tend to be more forthright and mindful of their civic duties (Kum-Lung & Teck-Chai, 2010).

Adnan & Sulaiman (2006) found that managers' propensity to create budgetary slack decreases with the degree to which they identify as religious. McGuire et al. (2011) find that religious managers are more likely to report legitimate management income rather than fiddle with the books. Slack in one's budget can be attributed to one's religiosity, as confirmed by Prayudi & Dharmawan (2018). It has been empirically demonstrated that people with lower levels of religiosity generate more fiscal wiggle room than those with higher levels of religiosity. According to studies by McGuire et al. (2011), a person's desire to engage in fraudulent financial reporting can be mitigated by their religious beliefs.

On The other hand, Weaver & Agle (2002) discovered zero correlation between religiousness and business ethics. Furthermore, Kennedy &Lawton (1998) did not find evidence to support this hypothesis, instead discovering that highly religious students were more likely to engage in unethical behavior. The level of an individual's religiosity was not found to significantly impact unethical actions in the most recent study by Mahmudi & Supriyadi (2019). The correlation between obedience pressure and the seriousness of unethical behavior was not significantly attenuated by religious observance (fraud). Even Helmy's (2018) investigation into the possibility that religious belief shapes moral judgments turned up nothing.

Why do different studies find different results when measuring religion's influence? El-Menouar (2014) explained that this might occur if the measuring tool is not calibrated to the specific religious context. One can use the same scale to assess the spiritual fervor of Christians and Muslims without adjusting the question's parameters. That is, it is difficult to quantify the impact of religious belief, which can lead to misleading conclusions. As a result, numerous studies have developed more contextual measurement scales to assess religious fervor, particularly among Muslims (Jana-Masri & Priester, 2007; Huber &Huber, 2012; El-Menouar, 2014; Ismail & Rasheed, 2019; Gheitani et al., 2019; Mirza. BR & Khoirunisa, 2021). The creation of this tool is meant to more accurately reflect Muslims' religious significance in the context of organizational budgeting.

2.   Theoretical Framework and Hypothesis Development

2.1   *Theoretical Framework*

2.1.1 *Social Exchange Theory*

This theory has been widely used to explain organizational behavior (Cropanzano & Mitchell, 2005). Social exchange theory refers to the treatment between individuals and groups in an interaction that will be returned as both positive and negative behavior (Molm, 1988). Social exchange theory is based on the premise that human behavior is the result of an exchange, both tangible (e.g., money, appreciation) and intangible (e.g., love, affection) (Homans, 1961). This theory analyzes how the exchange of resources can influence individual interaction patterns (Molm, 1991).

The exchange of resources can be in the form of economic or social resources. The exchange of economic resources is short-term and very limited. The exchange of economic resources is material in nature, such as products, services, and money. In comparison, the exchange of social resources is long-term and continues to grow from time to time. Exchange social resources such as love, affection, respect, friendship, and reputation (Blau, 1964). Social exchange theory shows that a hostile attitude from superiors will make subordinates behave unpleasantly due to negative reciprocity. Conversely, the attitude of respect from superiors to subordinates makes them behave

loyally towards the organization due to positive reciprocity (Tepper et al., 2009; Thau et al., 2009).

2.1.1 Self-Determination Theory

Self-determination theory is an approach to motivation that influences individual actions. Research related to self-determination theory shows that motivation influences employee performance (Deci & Ryan, 1991). Self-determination theory distinguishes between different types of motivation that have different functions. Self-determination theory emphasizes the difference between extrinsic motivation and intrinsic motivation. Intrinsic motivation is autonomous. Intrinsic motivation involves action with a sense of will from within the individual. When individuals consider an activity interesting and fun, they will carry it out of their free will. Meanwhile, extrinsic motivation is controlled. Extrinsic motivation involves action with a sense of pressure and compulsion to encourage individuals to carry out an activity (Hartmann & Loewenstein, 1962; Schafer, 1968).

Most of the research related to self-determination theory examines environmental factors that can encourage or inhibit self-motivation (Deci & Ryan, 1985; Gagné & Deci, 2005). Therefore, Self-determination theory proposes that extrinsic motivation can be internalized to become intrinsic motivation. This occurs when individuals have a specific goal for their actions, such as avoiding negative self-feelings (e.g., shame) or achieving positive self-feelings (e.g., satisfaction, pride). In addition, external motivation can be internalized into intrinsic motivation if individuals get positive results from their behavior or actions (Deci & Ryan, 1985). External regulations that can be internalized in the conceptualization of motivation in the work environment can be external-social or external-material. External-social regulation is marked by the desire to gain respect or avoid criticism. Meanwhile, external-material regulation focuses on material rewards or avoiding job loss (Gagné et al., 2015).

2.2   Hypothesis Development

2.2.1 Abusive Supervision on Budgetary Slack

One definition of abusive supervision is when employees believe their superiors are threatening them verbally or in other ways (Tepper, 2000). Employee disengagement decreased constructive organizational behavior (Zellars, Tepper, & Duffy, 2002), increased retaliation from abusers, and deviant behavior toward other organizations and individuals are just a few of the negative outcomes of abusive supervision (Mitchell & Ambrose, 2002). 2007). Workers who experience abusive supervision often interpret it as a sign that their superiors don't believe in them or respect their abilities (Tepper, 2000). Workers may feel validated in their belief that they are helpless in the face of abusive management because they lack the skills, knowledge, and support to accomplish their work and overcome obstacles (Biemann, Kearney, &Marggraf, 2015). Employees under an abusive boss may start to doubt their abilities to perform up to standards set by the boss and advance in their careers (Tepper, 2000).

Reciprocity is central to studying social exchange (Cropanzano & Mitchell, 2005). Subordinates can respond to the harsh treatment they receive from their superiors by decreasing their productivity. Employees under hostile management have been found to engage in questionable practices like bribery and fraud and to work at a slower pace than usual (Tepper, 2000). According to the social exchange theory, aggressive supervisors provoke victims into taking revenge (Mitchell & Ambrose, 2007). Dissatisfied workers who feel their supervisors are mistreating them often act in ways that are counterproductive to the company (Skarlicki & Folger, 2004).

According to the Self-Determination Theory, the basic psychological needs of subordinates are threatened by abusive supervision, leading to negative consequences. Lian et al. (2012) draw on this idea to argue that abusive supervision has a negative effect, especially on organizational deviation. One form of budget overrun is known as "budgetary slack." It is recommended that people leave room in their budgets for unexpected expenses or to increase their pay or other forms of remuneration (Mirza. BR & Khoirunisa, 2021). Personal budgets are another target of fiscal wiggle room. Because of this, we propose the following hypothesis:

H1: Budgetary Slack will be more common significantly among subordinates with high Abusive Supervision than those with low Abusive Supervision.

2.2.2 Religiosity on Budgetary Slack

It has been hypothesized that religious fervor is a mitigating factor for the emergence of fiscal leeway. People with strong religious beliefs are more likely to avoid engaging in financial misappropriation at work. This is because a person's beliefs and actions are more likely to follow Sharia law and its regulations if he has a strong spiritual connection to God (Rahman et al., 2006). Those who practice religion tend to have more positive attitudes toward their jobs and coworkers, which boosts productivity, as Gheitani et al. (2019) reported. According to Ismail and Rasheed (2019), those with a strong religious faith are less likely to engage in immoral behavior.

It's commonly held that a person's religious beliefs can affect their morality by shaping their core values (Schouten, Graafland, & captain, 2014). People with a strong religious faith are more likely to make decisions based on a sincere appreciation for their moral obligations to others and a commitment to improving their community (Kum-Lung & Teck-Chai, 2010). A study by Adnan and Sulaiman (2006) found that managers' propensity to create budgetary slack decreases with the degree to which they identify as religious. It was discovered by McGuire et al. (2011) that a person's religiosity tempered their desire to commit financial reporting fraud. In addition, McGuire et al. (2011) discovered that religious managers are less likely to inflate their earnings and more likely to report true profits from their managerial activities. Individuals' intentions to engage in Budgetary Slack are influenced by a person's level of religiosity, as confirmed by Prayudi and Dharmawan (2018). It has been established that people with lower levels of religiosity are more likely to generate budgetary slack than their more religious counterparts. Because of this, we propose the following hypothesis:

H2: Budgetary Slack will be more common significantly among subordinates with high levels of religiosity than subordinates with low levels of religiosity.

2.2.3 Abusive Supervision and Religiosity on Budgetary Slack

The propensity of subordinates to engage in budgetary slack appears to be affected by the level of abusive supervision exercised by their superiors, particularly at high levels of abusive supervision. According to social exchange theory, transactions between parties give rise to reciprocal norms, making the current situation more abusive (Cropanzano & Mitchell, 2005). How workers feel they are being treated by their superiors influences how they perform on the job (Mearns, Hope, Ford, &Tetrick, 2010). According to studies by Tepper, Duffy, and Shaw (2001), workers subjected to abusive supervision often respond by engaging in illegal activities like theft, fraud, or slacking off on the job.

Valued resources motivate people to conserve, protect, and build them, as explained by Resource Conservation Theory (Hobfoll, 2001). Leaders are invaluable to their teams because they serve as examples of what is possible in the workplace (Boekhorst, 2015). Abusive supervision is likely to have a negative effect because the relationship between an employee and a leader is the basis for the emotional bond between an employee and their organization (Hon, Chan, & Lu, 2013). Employees subjected to such hostile treatment will develop negative feelings and act in inappropriate ways over time (Wu & Hu, 2013).

The purpose of this research is to determine whether or not a person's level of religious commitment can lessen the damaging effects of abusive supervision on their ability to manage money. We contend that the individual's moral convictions, in this case, their religious beliefs, are the driving force behind their refusal to give in to ethically questionable pressures. This is because a close relationship with God indicates a positive outlook and behavior that conforms to Sharia law (Rahman et al., 2006). Some believe a person's moral compass can be swayed by their religiosity (Schouten, Graafland, & captain, 2014).

People with strong religious beliefs are more likely to make decisions based on integrity and concern for their social obligations (Kum-Lung & Teck-Chai, 2010). Religious managers are less likely to leave room in their budgets, according to research

by Adnan and Sulaiman (2006). The authors Ismail and Rasheed (2019) agree that people who place a premium on religion are more likely to refrain from doing wrong.

H3: Individuals with low religiosity are more likely to generate Budgetary Slack when exposed to high levels of Abusive supervision than when exposed to low levels of Abusive supervision and high religiosity.

Here is a research model that describes the interplay between the variables:

Picture 1.
Experimental Research Model
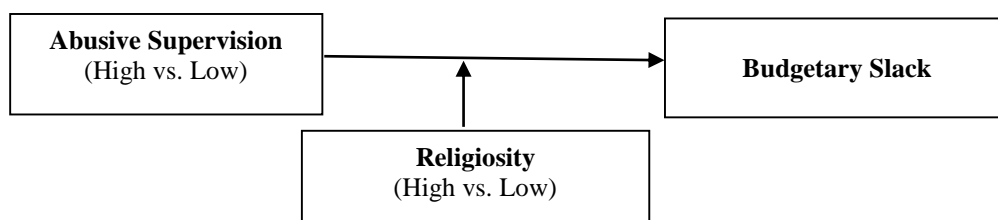
3. **Research Method**

3.1 Research Design

This experimental study analyzes and explains how abusive supervision and religious belief contribute to the development of financial buffer space. The experimental method is a research design in which a phenomenon is studied by introducing control variables into an investigation and then observing and analyzing the outcomes (Nahartyo and Utami, 2016). High levels of abusive supervision (High) and low levels of abusive supervision (Low) are separated by a religious affiliation factor in this two-by-two factorial design study (high vs. low). The experimental plan is laid out in greater detail in the table 1.

Table 1.
Experimental Design

		Religiosity	
		High	Low
Abusive	Low	Group1	Group2
Supervision	High	Group3	Group4

Participants in group 1 will receive treatment from low supervision conditions and have a high level of religiosity. In this group, participants will have supervisors who will treat subordinates by giving constructive suggestions, reprimanding subordinates personally, and appreciating and providing support to subordinates participants are included individuals who have a high level of religiosity based on the results of filling out the questionnaire. Participants in group 2 will receive treatment in the form of low supervision conditions and have a low level of religiosity. In this group, participants will have supervisors who will treat subordinates by giving constructive suggestions, reprimanding subordinates personally, and appreciating and providing support to subordinates participants are included individuals who have a low level of religiosity based on the results of filling out the questionnaire.

Participants in group 3 will receive treatment from highly abusive supervision conditions and have a high level of religiosity. In this group, participants will have supervisors who will treat subordinates by insulting subordinates directly or indirectly, embarrassing subordinates in front of colleagues or at meetings, and participants have included individuals who have a high level of religiosity based on the results of filling out the questionnaire. Participants in group 4 will receive treatment from highly abusive supervision conditions and have a low level of religiosity. In this group, participants will have supervisors who will treat subordinates by insulting subordinates directly or indirectly, embarrassing subordinates in front of colleagues or at meetings, and participants have included individuals who have a low level of religiosity based on the results of filling out the questionnaire.

3.2 Participants

Participants in this study are accounting students who have completed or are enrolled in Business Ethics and Management Accounting courses (Experimental Participants). Thus, it is anticipated that participants will be able to comprehend the provided instrument and internalize the cases contained therein. The number of participants in this experiment was 94 participants. A passing rate of over 75% indicates that at least 60 participants will pass the manipulation check.

3.3 Operational Variables

In this context, abusive supervision refers to how superiors treat and supervise their subordinates. The instrument developed for the variable Abusive Supervision adapts the Tepper (2000) instrument. In conditions of highly abusive supervision, superiors will treat subordinates by offending, criticizing, or demeaning subordinates directly or indirectly in public. Meanwhile, in conditions of low abusive supervision, superiors will treat subordinates by providing constructive suggestions, rebuking subordinates personally, and appreciating and providing support to subordinates.

The religiosity variable was measured using a questionnaire adapted from Jamali and Sdiani (2013). The following are 11 indicators of religiosity based on the Jamali and Sdiani (2013) instrument, which we adapted in this study:

Intrinsic:

1) My faith is important to me.
2) I work hard to adhere to my religious tenets in every aspect of my life.
3) Although I have faith in my religion, many other things hold greater significance.
4) A person's devotion to their faith should come from within, not be based on outward actions.
5) As long as I'm happy, what I believe doesn't matter.
6) All of my morals and convictions stem from my faith.

Extrinsic:

1) Regularly, I participate in recitation circles, meetings, and lectures. I must connect with others who believe as I do in terms of religion.

2) My group of close friends and I have frequent discussions about matters of faith.

3) I have a lot of religious friends.

4) Having a community of believers to worship and pray with is important to me.

3.4 Experimental Procedures

The researcher first ran a pilot study to ensure that the instrument's language and content were sufficiently clear for the respondents. If the respondent has grasped the concept behind the instrument, the researcher can proceed with the experiment. Here are the steps that must be taken to experiment. To begin, we announce a meeting time and place and ask anyone interested in participating in the experiment to show up in the room provided by the experimenter at a predetermined time. Second, the researcher will direct a team of experimental assistants to experiment under their supervision. Third, a member of the experimental staff will randomly hand out copies of the instrument documents to participants. The determination of groups for participants was carried out randomly according to the instrument documents obtained by the participants. As a final step, the researcher will run through the procedure for experimenting with the participants.

Fifth, Participants are prepared for roles as management accountants in businesses, responsible for creating annual budget plans. Participants will be assigned to one of four available treatment groups at random. Those working under highly abusive supervisors will be subjected to treatment like having their subordinates treated rudely and insultingly by their superiors and publicly humiliated by their superiors in front of other employees or at meetings. Meanwhile, participants in low abusive supervision conditions will be treated by managers who treat their subordinates with respect and professionalism at all times.

The sixth component of the study was a survey designed to gauge participants' religious convictions. Finally, in the seventh step, you'll be asked to estimate how much of a budget you'd like to propose for the upcoming Year. The eighth component of the manipulation check involves questions for the participants to answer. In the ninth section, students will be asked to provide demographic information, including their

gender, age, and grade point average (GPA). After their time in the experiment is up, participants are free to leave. In the end, only data from participants who passed the manipulation checks can be used.

4. Results and Discussion

4.1 Respondents Profile

Respondents involved in this study amounted to 94 respondents. However, 11 respondents did not pass the check, reducing the usable data from the survey to 83. Of 83 respondents, 25 were male, and 58 were female. There is a wide range in age among the respondents, from 19 to 22 on average, but the median age is 20. The respondents have a 3.70 GPA, with 3.04 being the lowest and 3.93 being the highest. The following is the demographic data of participants for each group.

Table 2.
Demographic Data of Participants

		Experiment Group				Total
		Group 1	Group 2	Group 3	Group 4	
Gender	Female	9	17	16	16	58
	Male	10	5	3	7	25
Total		19	22	19	23	83

4.2 Results

Subordinates with high levels of Abusive supervision are predicted to engage in more Budgetary slack than subordinates with lower levels of Abusive Supervision (Hypothesis 1). The Two-Way ANOVA test found that abusive management did not correlate with extra cash on hand. $F = 1.196$ and $p = 0.278 > 0.05$ can be seen in Table 3 of the test results. People with low levels of religiosity are more likely to generate Budgetary Slack than those with high levels of religiosity, according to Hypothesis 2. Two-way analysis of variance results demonstrates that spirituality significantly affects financial cushion. The test results in table 3 show the value of $F = 44,186$ and p-value $= 0.000 < 0.05$.

Table 3.
Two Ways ANOVA Results

Source	df	Mean Square	F	Sig
Abusive Supervision	1	1079.317	1.196	0.278
Religiosity	1	39891.104	44.186	0.000
Abusive Supervision * Religiosity	1	28.979	0.032	0.858
Error	79			

The third hypothesis states that those with low religiosity are more likely to generate Budgetary Slack when exposed to high Abusive Supervision than when exposed to low Abusive Supervision. The test results on One-Way ANOVA prove that this hypothesis is not supported. According to the data in Table 4, $F = 0.008$ and $p = 0.930 > 0.05$ are significant.

Table 4.
One Way ANOVA results

	F	t	Sig.
Equal variances assumed	0.008	0.835	0.930
Equal variances not assumed		0.834	

4.3 Discussion

Based on the results of the first hypothesis test (p-value $= 0.278 > 0.05$) showed that subordinates who are subjected to more abusive supervision are less likely to increase fiscal wiggle room. Different communities and individuals interpret and use their shared cultural heritage. Assumptions and worldviews shared by communities and individuals alike are at the heart of what we mean by "culture" (Triandis, 1994). Therefore, culture shapes how we perceive and interpret events. Thus, culture can determine how subordinates perceive the behavior of their superiors. Asian Confucian culture views differences in hierarchical status so that individuals with high status have

more social control than individuals with low status (Zhang, 1999). This causes Asian Confucian culture to normalize superior abusive behavior towards subordinates (Hofstede et al., 2010). Subordinates also view this behavior as a privilege possessed by high-status individuals (Li & Cropanzano, 2009). Based on the integration of the justice heuristic theory on cross-cultural differences, it is stated that subordinates with Asian cultures view and react to abusive supervision more positively (Vogel et al., 2015). Harsh supervision can positively affect the Asian cultural context (Zhang & Liu, 2018).

In addition, culture regulates norms regarding the treatment of superiors towards subordinates (Lind, 2001). Asian culture emphasizes differences in social status, respect for seniors and individuals with a higher power, and normalizing hostility between superiors and subordinates. Therefore, subordinates from Asian cultures perceive abusive supervision as more interpersonally fair than subordinates from Western cultures (Vogel et al., 2015). Perception of interpersonal justice is a subordinate's assessment of superiors related to unbiased treatment in the workgroup (Cropanzano et al., 2001). Rough supervision is considered more interpersonally fair for Asian cultures because this culture emphasizes differences in social status and hostility between superiors and subordinates. Therefore, subordinates with an Asian Cultural background are more likely to exert effort in their work.

The results of the second hypothesis test (p-value = 0.000 > 0.05) showed that subordinates with low levels of religiosity are more likely to generate budgetary slack than those with high levels of religiosity. Some researchers speculate that people's religious beliefs may make them less likely to cut corners regarding their financial planning. People who practice strong faith are thought to have the moral fortitude to refrain from dishonest behaviors like fiscal laxity. People who practice religion regularly are less likely to engage in antisocial behavior (Ismail & Rasheed, 2019). This is because when individuals have a high level of religiosity, they will have a close relationship with God, and their behavior follows Sharia law (Rahman et al., 2006). It is believed that religiosity can influence individual judgments regarding the good or

bad of an action (Schouten, Graafland, & Kaptein, 2014). Religious individuals will be honest and responsible toward the group (Kum-Lung & Teck-Chai, 2010).

Previous studies have shown that more religious managers are less likely to pad their budgets (Adnan & Sulaiman, 2006). If a person is religious, they will be less likely to commit financial statement fraud because their desire to commit fraud will be less intense (McGuire et al., 2011). Moreover, managers with a religious worldview will be forthright in their presentation of financial data. It has been established that managers with low religiosity tend to be lax with their budgets (Prayudi and Dharmawan, 2018). Work ethic is boosted by employees' religious beliefs, which in turn boosts productivity (Gheitani et al., 2019).

The results of the third hypothesis test (p-value = 0.930 > 0.05) showed that subordinates with low religiosity and on high abusive supervision conditions did not tend to commit budgetary slack compared to those with low religiosity and on low abusive supervision conditions. There is a strong correlation between religious convictions and one's choice of action (Schouten, Graafland, & Kaptein, 2014). Those with a high level of religiosity are more likely to exercise self-control and refrain from engaging in unethical behavior, while those with a low level of religiosity are more likely to engage in fiscal irresponsibility (Adnan & Sulaiman, 2006; Ismail & Rasheed, 2019). In addition to religious belief, abusive management is expected to play a role in the generation of financial buffer space. Merchant and White's (2017) study shows that people under intense stress will do anything, even illegal things. However, related to abusive supervision conditions, the cultural background becomes an assessment factor for how individuals perceive and assess abusive supervision. Culture involves assumptions and understandings held by groups and individuals (Triandis, 1994). Asian Confucian culture views the existence of different hierarchical statuses so that individuals with high status have more social control (Zhang, 1999). This results in Asian Confucian cultures normalizing superior abusive behavior towards subordinates (Hofstede et al., 2010) and assessing abusive supervision as fairer interpersonally than subordinates from Western cultures (Vogel et al., 2015).

5. Conclusion, Implication, and Limitations

5.1. Conclusion

The results of this study's hypothesis testing indicate that employees with a high level of Abusive supervision are not more likely to create in Budgetary Slack than those with a lower level of supervision. The answer to this question depends on one's cultural upbringing. Traditional Asian societies have a different perspective on the order of society. Those at the top of the social hierarchy wield more power than those at the bottom. Because of this, Asian subordinates will consider harsh management to be the norm. Second, people who are less religious than the average have a greater propensity to pad their finances. People with strong religious convictions are more likely to uphold the principles of Sharia law and act ethically. High-religious people are less likely to engage in criminal behavior or dishonesty. Third, compared to when they are under low Abusive Supervision, those who are not religious are more likely to generate budgetary slack when they are under high Abusive Supervision. An absence of religious conviction is correlated with dishonest behavior. However, in conditions of high abusive supervision and low abusive supervision, there is no significant difference. This is because individuals who have an Asian cultural background view highly abusive supervision as something normal for superiors, and superiors have the right to take such actions.

5.2. Implication and Limitation

Both theoretical and practical benefits to future research can be derived from this study. Research in a theoretical setting is expected to confirm the theory's empirical conjecture to present credible academic evidence. In addition, this study's application is anticipated to yield insights, particularly concerning fiscal leeway, that will aid practitioners in making profitable future decisions.

This study uses the same cultural background as the respondents, namely Asian Confucians. Further research can compare the cultural backgrounds of different respondents (Anglo vs. Confucian Asian) when faced with abusive supervision treatment. This study used participants from accounting students, so there are areas for

improvement related to the generalization of the results (Nahartyo & Utami, 2016)). Accounting student participants were believed to be sufficiently capable of internalizing and understanding the case by providing a simple case (Mirza. BR & Khoirunisa, 2021). Future research can use participants from professionals in the company by providing more complex cases and combine with other methods like surveys and interviews. Finally, this study also uses the variable religiosity as a moderator variable. Further research can explore other variables, especially the characteristics of subordinates related to abusive supervision and the creation of budgetary slack, such as social adaptability.

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