

The Moderating Effect of Abusive Supervision on Religiosity and Whistleblowing Relationship: An Experimental Investigation

Khusnul Jannah¹, Frida Fanani Rohma^{2✉}, and Imam Agus Faisol³

^{1,2,3}Accounting Department, Universitas Trunojoyo Madura, Indonesia

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ABSTRACT

Purpose : The study examines the causal relationship between religiosity on whistleblowing. Besides, this study also identifies the moderating role of abusive supervision on the relationship between those two variables.

Method : The study used a 2 × 2 between-subjects laboratory experiment with accounting undergraduate students as the subjects. The religiosity is categorized into two levels (high and low). The abusive supervision is manipulated into two levels (high and low).

Findings : High religiosity increase whistleblowing. Also, abusive supervision negatively influences whistleblowing. However, abusive supervision fully moderates the causal relationship between religiosity and whistleblowing. The study demonstrates the significant impact of abusive supervision on an unwillingness to blow the whistle, although the individual is embedded in religious values. This study responds to inconsistencies in the relationship between religiosity and whistleblowing. This inconsistency occurs because abusive supervision is an environmental factor that has not been caught in previous studies.

Novelty : This study fills a gap in the literature by showing that the tune of the top with a higher hierarchical structure can make an individual's values mingle with the organizational environment and impact his decision to blow the whistle. Furthermore, this research contributes to the conservation of resource theory by providing evidence that superiors have an essential role in molding the behavior of human resources in organizations.

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INTRODUCTION

The existence of whistleblowing as a medium for disclosing organizational mistakes is becoming increasingly common and has received a lot of attention (Mesmer-Magnus et al., 2005; Arkorful, 2022; Rohma & Zakiyah, 2022). Whistleblowing is a complex phenomenon because it involves individual and organizational factors (Arkorful, 2022). Reporting other people's unethical behavior to third parties creates ethical confusion because the decision to blow the whistle rests on a trade-off between fairness and loyalty (Dungan et al., 2015). In some cases, whistleblowing seems heroic, while in others, it looks despicable (Arkorful, 2022).

Several factors can influence an individual's intention to take whistleblowing actions, one of which is religiosity. Religiosity is a factor that is comprehensive in explaining individual behavior because it is related to supernatural rules and punishments (Ayres, 2022). Gheitani et al. (2019) explain that religiosity is one of the personal values attached to individuals who can explain the reflection of every behavior. Gibson et al. (2011) explain that personal values are essential in explaining individual behavior in making decisions.

The stream of research has examined the effect of religiosity on whistleblowing. This is because religiosity is considered to have a relationship with improving individual ethical morals (Ayem & Romdoni, 2021). An individual's religious values will help in behaving according to ethics and religious teachings, which explain what is good and what must be avoided (Karlina, 2021). In addition, Gheitani et al. (2019) also explained that religiosity is one of the personal values inherent in individuals who can explain the reflection of every behavior carried out. Individuals with high religious values within themselves will fear they commit violations determined by their religion (Satrya et al., 2019). Thus, the role of religiosity in explaining whistleblowing tendencies cannot be ignored.

* E-mail: frida.frohma@trunojoyo.ac.id

Address: Jalan Raya Telang PO BOX 02 Kamal, Madura, Indonesia

However, the research results on the influence of religiosity on whistleblowing are still varied and inconsistent. Several studies have shown that religiosity impacts whistleblowing (see :Huang et al., 2021; Jayanti et al., 2021). Meanwhile, other studies have shown the opposite result: religiosity does not affect whistleblowing (see: Prasetyono et al. 2021; Karlina et al., 2021).

. This difference is possible because the sample criteria used differ between each observation. However, based on the perspective of resource conservation, human behavior can generate and shape new resources for organizations (Hobfoll, 2011; Halbesleben et al., 2014; Morrison, 2014). Based on the conservation of resource perspective, the poor quality of new resources is due to social contacts and work stress due to poor relationships between superiors and subordinates, namely abusive supervision (Aryee et al., 2007; Aryee et al., 2008; Oyewunmi et al., 2022). One of the constructs used to study the conservation of resource theory is abusive supervision (Tepper, 2000). Thus, based on the perspective of resource conservation theory, the inconsistency of the research results is possible due to other abusive supervision phenomena that have not been caught in previous studies.

Byrne et al. (2014) explained that the depletion of psychological resources, depression, and anxiety are the causes of abusive supervision. Supervisors with poor psychological health are less likely to be relational and more likely to exhibit abusive behavior toward their subordinates (Tepper 2007; Morrison et al., 2003). Meanwhile, individuals avoid situations that cause psychological discomfort or stress (Hobfoll, 2011). Thus, based on conservation of resource theory perspective, although individuals have adequate religiosity, but tend to be reluctant to blow the whistle to avoid psychological discomfort and stress under abusive supervision conditions. Therefore, this study investigates the moderating effect of abusive supervision on the relationship between religiosity and whistleblowing.

This study used a quasi-experimental method with a 2 x 2 factorial design between subjects. This study uses students who have taken auditing and management control systems courses as practitioners to minimize social desirability bias. The results of this study indicate that abusive supervision has a reasonably powerful impact on whistleblowing. This research found that abusive supervision reduces the religiosity and whistleblowing relationship. This research contributes to three main streams. First, this study elaborates on the perspective of conservation of resource theory in whistleblowing that changes in behavior that is not under their values cause the quality of resources to deviate due to bad relationships in the organization's environment. Second, this study responds to inconsistencies in the relationship between religiosity and whistleblowing. This inconsistency occurs because abusive supervision is an environmental factor that has not been caught in previous studies. Third, the findings of this study can be used as consideration for fund management regulators in making decisions. It is crucial to consider the role and evaluation efforts to minimize abusive supervision behavior that harms the organization.

Conservation of Resource Theory

Individuals seek to maintain, protect, and build resources for the future (Hobfoll, 1989). Conservation of resources considers the role of resources in a comprehensive form, namely personal conditions and characteristics, including self-esteem, dignity, security, status, social support, job control, trust, confidence, and skills (Hobfoll, 2011; Ng & Lucianetti, 2016). Halbesleben et al. (2014) conservation of resources must be considered to understand the relationship between stress and tension. Individuals tend to situations that may cause loss of resources that will cause psychological discomfort and stress (Hobfoll, 2011).

When individuals are not threatened with stress, they are motivated to acquire, retain, and investigate the resources needed to meet job demands. However, when faced with chronic stress, individuals will seek to conserve the remaining resources and protect themselves from the potential loss of their resources (Hobfoll, 2011). Therefore, to achieve a safe situation, individuals will try to distance themselves from stress by behaving passively and defensively (Xu et al., 2015). The conservation of resources perspective emphasizes social contact, which explains the relationship between co-workers and personal stress caused by a bad relationship between superiors and subordinates (Aryee et al., 2007).

Conservation of resources theory emphasizes social contact, which explains co-worker relationships and personal stress caused by bad relationships between superiors and subordinates (Aryee et al., 2007). This follows Tepper (2000), which states that the emergence of abusive supervision variables is related to the conservation of resources theory. Abusive supervision is the behavior of superiors who are considered unfavorable by subordinates verbally and non-verbally without making physical contact (Mareta et al., 2021). There are various causes of abusive supervision by superiors, such as negative experiences, stress levels, superior power, power distance, superior narcissism, and lack of organizational justice (Zhang & Bednall, 2016; Uzundu et al., 2017). The impact of abusive supervision can make individuals be silent or not dare to report fraudulent acts because they consider the threat of retaliation. Thus, based on the perspective of conservation of resource theory, even though individuals have religious values, abusive supervision conditions cause anxiety, which impacts their tendency to consider carefully when they want to convey fraud and prefer to remain silent to avoid risks.

Hypothesis Development

Religiosity is the basis for ethical or moral formation in assessing individual ethical behavior (Narsa & Wijayanti, 2021). Individual religiosity reflects how obedient individuals are to God, and most religions always teach

them to do good (Mirza & Khoirunisa, 2021). Several studies have shown that religiosity impacts whistleblowing (see: Huang et al., 2021; Jayanti et al., 2021). Myers (2012) explains that religiosity is one of the factors of prosocial behavior that promises protection and a sense of security and affects determining one's existence. Under high religiosity, individuals have the intention to do whistleblowing. The existence of Supernatural Punishment is more effective in influencing individual morality (Saleam et al., 2016; Johnson & Krüger, 2004). Shariff & Norenzayan (2011) explain that the concepts of "sin" and "hell" make religious individuals able to regulate themselves and not behave defiantly. DeBono et al. (2017) and Yilmaz & Bahçekapili (2016) also explain that the concept of sin can keep religious individuals from behaving according to ethics and morals. Thus, high religiosity can increase individuals' tendency to whistleblowing more than low religiosity. Therefore, the proposed hypothesis is as follows.

H₁: Whistleblowing intention tends to be higher in individuals with high religiosity than in individuals with low religiosity

Abusive supervision is the behavior of superiors who are considered unfavorable by subordinates verbally and non-verbally (Mareta et al., 2021). Abusive supervision is known to cause a decrease in subordinates' trust in their superiors which in turn triggers a negative attitude toward the organization (Koay et al., 2022). Based on the conservation of resources, social contacts in establishing relationships with co-workers and individual work pressures are caused by a bad relationship between superiors and subordinates (Aryee et al., 2007; Halbesleben et al., 2014; Tepper, 2000). The behavior of superiors who demeans subordinates does not respect subordinates. The treatment of the superior has the effect of psychological pressure and frustration on the individual (Usman et al., 2020). Mareta et al. (2021) explained that the impact of abusive supervision has the effect of frustrating behavior so that employees are emotionally easily angry. Abusive supervision has the effect of encouraging the creation of dysfunctional behavior (Wang et al., 2022). Conservation of resource perspective that individuals strive to maintain, protect, and build resources for the future (Hobfoll, 1989). Thus, the existence of abusive supervision can make individuals choose to behave in silence or not dare to reveal fraud that occurs in the organization because of the fear and desire to defend and protect their future. Thus, the hypothesis proposed in this study:

H₂: Whistleblowing intention will tend to be higher in individuals in low abusive supervision conditions than in individuals in high abusive supervision conditions

Huang et al. (2021) explain that religiosity impacts the intention to do whistleblowing. The conservation of resource theory perspective explains the leadership style that will shape subordinates' attitudes, behavior, and performance (Hobfoll, 2011). Abusive leadership is one of the causes of stress and pressure on individuals so it can threaten personal resources (Aryee et al., 2008). Abusive supervision behavior on individual behavior, thus influencing individuals in making decisions. Abusive supervision is the thing that most strongly influences individual decisions and attitudes (Morrison, 2014). These behaviors negatively impact individuals, such as psychological pressure and perceptions of injustice, causing emotional exhaustion (Tepper, 2000). Abusive supervision can create negative emotions such as fear (Duan et al., 2018). Individuals in abusive supervision conditions have a high sense of fear due to rude behavior or anger from superiors. Such behavior makes individuals carefully consider the risks that will be accepted. The potential impact and risk of abusive supervision can make individuals choose to remain silent or not dare to do whistleblowing even though the individual has religiosity. Therefore, the hypothesis proposed in this study

H₃: Abusive supervision moderates the influence of religiosity on whistleblowing intention

RESEARCH METHODS

Research Design and Participants

This study uses an experimental method with a 2 x 2-factor design between subjects. Religiosity is categorized into two, namely high and low. Meanwhile, abusive supervision is manipulated into two, namely high and low. As presented in table 1. This study uses undergraduate students in Accounting at, the Faculty of Economics and Business, Universitas Trunojoyo Madura. Participants in the research must have specific criteria, namely having taken courses in management accounting, auditing, management control systems, and organizational experience.

Table 1. Experimental Design 2 x 2 between subjects

		Abusive supervision	
		High	Low
Religiosity	High	Sel 1	Sel 2
	Low	Sel 3	Sel 4

Source: Processed Data, (2022)

Using students with several specific criteria minimizes knowledge and experience bias. Students who have taken these courses have adequate knowledge based on concepts and case studies discussed in lectures. Using students as participants are also carried out following Trapp & Trapp (2018) explanation that using instructors can minimize social desirability bias. Chong & Loy (2015) and Rohma (2022) explain that business students are widely used in behavioral research related to decision-making. Using practitioners as participants can cause participants to guess manipulation so that, as a result of experiences, they have errors (Chong & Loy, 2015; Rohma, 2022). The ability of participants to guess manipulation can result in participants' behavioral responses being unreal and potentially causing errors in the experimental model. Thus, using students will minimize the potential for this possibility. In addition, the involvement of students as experimental research participants in the realm of whistleblowing has been validated by research conducted by Liyanarachchi & Newdick (2009), which states that differences in individual professions (practitioners and academics) do not result in differences in understanding of experimental case material. This is also supported by Miceli et al. (1999), which involves practitioners as participants and shows that the results are similar to students who act as participants.

Operational Definition and Variables Measurement

The independent variable is religiosity. Religiosity is categorized into 2, namely high and low religiosity. The measurement of religiosity in this study uses an instrument that refers to the study of Worthington et al. (2003) consisting of criteria, namely religiosity commitment, intrapersonal, and intrapersonal religiosity. Measured with a Likert scale of 1-5, namely, (1) strongly disagree, (2) disagree, (3) Neutral (4) Agree, (5) Strongly Agree. The moderating variable in this study is abusive supervision, which is the supervisor's rude attitude and behavior towards subordinates, including performance, psychological and emotional pressure. Abusive supervision is manipulated into two, namely high and low. The abusive supervision instrument used refers to research by Mursita & Nahartyo (2018) that highly abusive supervision behavior places individuals in a condition where superiors treat subordinates harshly or rudely. For example, not respecting the opinions of subordinates and embarrassing subordinates in public places allows hurting or offending subordinates. Analysis of high abusive supervision is denoted by the number 1. On the other hand, a low abusive environment explains that superiors treat subordinates as they should, for example, by criticizing and giving suggestions to their subordinates. Low abusive supervision analysis is denoted by the number 0. The dependent variable in the study is whistleblowing. The measurement of whistleblowing intention was carried out in the assignment. Participants assess the credibility of the whistleblowing tendency using a response scale of 1 to 10, which refers to (Hinkin, 1995), which indicates that the number tends to 1 means "tends not to do whistleblowing" and the number tends to 10 means "tends to do whistleblowing"

Experimental Tasks and Procedures

The assignments used are generally adapted from the research of Tepper (2000) with some modifications to the case of abusive supervision. Abusive supervision is manipulated form of cases explaining the indications of a company's fraud. The assignment uses two scenarios: one with high abusive supervision and one with low abusive supervision. The case is packaged as a video documentary to facilitate participants' internalization. The instrument of religiosity in this experimental study uses an instrument concerning the instrument of Worthington et al. (2003).

The experimental procedure in this study includes eight stages. First, the experimenter randomly distributed tasks to participants consisting of the variable religiosity and assignment scenarios which were divided into two, namely high abusive supervision and low abusive supervision. Second, participants were given general information, an overview of case scenarios and a questionnaire. third, each participant was given two sets of material each consisting of questionnaires and assignment scenarios. Fourth, participants were given an explanation regarding general information, an overview of case scenarios, as well as a questionnaire. Fifth, each participant was asked to fill out an informed consent form and demographic data. Sixth, participants were asked to fill out a questionnaire regarding the level of religiosity in approximately 5 to 10 minutes for participants to understand each question. Sixth, participants are directed to work on Abusive supervision and Whistleblowing assignments with a maximum time of 15 minutes. Seventh, participants are required to answer manipulation check questions used to determine participants' understanding of the case. The eight experimenters distributed participation incentives to the lucky participants, with the criteria of successfully answering all the manipulation check questions correctly.

Variables Measurement

Highly abusive supervisory behavior places the individual in a condition where superiors treat subordinates with harsh attitudes or rude behavior. For example, not respecting the opinions of subordinates and embarrassing subordinates in public places, this allows hurting or offending subordinates. Analysis of high abusive supervision is denoted by the number 1. On the other hand, a low abusive environment explains that superiors treat subordinates as they should, for example by criticizing and giving suggestions to their subordinates. Analysis of low abusive supervision is denoted by the number 0. The religiosity variable in this study was measured using a questionnaire instrument referring to the study of Worthington, et al (2003) with three indicators, namely intrapersonal religious

Table 2. Effect of Demographic Characteristics on Whistleblowing

Variables	Mean	F	p-Value
Age	2.945	0.908	0.45
Gender	5.211	1.606	0.215
GPA (Grade Point Average)	2.375	0.732	0.822

Source: Processed Data, (2022)

Dependent Variable: Whistleblowing

commitment and intrapersonal religiosity. Religiosity in this study was categorized into 2, namely high religiosity and low religiosity. Division of category levels is done using the median split technique. Data from participants with a high religiosity category is denoted by the number 1. Data from participants with a high religiosity category is denoted by the number 0.

Data Analysis Technique

Testing the data quality in the study was used to determine the validity and reliability of the research instrument. Validity testing using Pearson correlation test. Meanwhile, the reliability test uses Cronbach Alpha (α). Hypothesis testing using Two-Ways Analysis of Variance (ANOVA). Two-Ways ANOVA can test the effect of moderation by testing the interaction of more than one variable on the dependent variable (Gudono, 2014; Mursita & Nahartyo, 2018). The Two-Ways Analysis of Variance (ANOVA) test requires testing assumptions before testing the hypothesis. The first assumption test is the residual normality test using the Kolmogorov-Smirnov. The second test is the homogeneity of variance test using Levene's test. The Third random sampling test in each cell or group must be taken at random.

RESULTS AND DISCUSSIONS

Data Quality

The pilot test was carried out before the experiment. This study conducted two pilot tests to ensure the participants could internalize the manipulation well. Participants in the pilot test were confirmed to have the same characteristics as the participants in the core experiment. Participants who have become pilot test subjects are not used as core experimental subjects to avoid learning effects that have the potential to bias research results. This study involved 109 participants, but 12 participants failed to check manipulation, and 5 participants did not fill in complete demographic information. Data of participants who failed the manipulation check and did not provide complete demographic information were not included in the data processing to avoid maturation. Therefore, 92 participants were used in the further data processing.

The analysis results in table 2 show the value of age on whistleblowing $F=0.908$; $p>0.450$. While the effect of gender on whistleblowing is $F=1.606$; $p>0.215$, and the effect of GPA on whistleblowing is $F=0.732$; $p>0.822$. The overall results of these tests indicate that the demographic characteristics of individuals, including age, gender, and GPA, do not affect whistleblowing. Thus, it can be concluded that demographic characteristics do not affect whistleblowing tendencies. Therefore, there is an initial belief that the demographic characteristics of the participants may not cause influence the whistleblowing tendency, however, due to the treatment given. Before testing the hypothesis, randomization testing ensures that the grouping of participants in each cell is not based on specific demographic characteristics. The randomization test results with Chi-square are in table 3. The analysis test shows that age has a $p\text{-value} > 0.654$, gender has a $p\text{-value} > 0.109$, and GPA has a $p\text{-value} > 0.454$. The overall analysis showed that participants were grouped in each cell randomly, So that the third assumption of Two-Ways ANOVA, namely random sampling, was fulfilled. Thus, there is an initial belief that certain randomization problems do not cause a possible influence on whistleblowing.

This study uses a website-based experiment, allowing participants to complete assignments at different times. Thus, it is necessary to test the time difference to ensure that the difference in assignments does not impact whistleblowing.

Table 3. Randomization Test

Variable	Value	df	Asymp. sig (2-sided)
Age	6.837	9	0.654
Gender	6.051	3	0.109
GPA	124.141	123	0.454

Source: Processed Data, (2022)

Dependent variable: Cell

Table 4. Time Difference

	Df	Mean	F	Sig
Time	2	0.213	0.082	0.922

Source: Processed Data, (2022)

Dependent Variable: whistleblowing

Table 5. Assumption Test

Assumption test	Sig
Kolmogorov Smirnov	0.200
Levene's Test	0.13

Source: Processed Data, (2022)

lowing intentions. The results of the time difference test are in table 4. The analysis results in table 4 using one-way ANOVA show that the time difference has no effect on whistleblowing intentions with a p value > 0.922. Thus, there is no effect between the difference in filling time or assignment work on whistleblowing intentions.

Before testing the hypothesis, it is necessary to ensure that the instrument used has met validity and reliability characteristics. The validity test results show that all the questions asked have an r-count > r-table of 0.2028. The validity test results show that all statement items tested meet the validity characteristics. In addition, reliability testing using Cronbach Alpha (α). The results of the reliability test showed a value of $p > 0.795$. Therefore, it is the instrument that is declared reliable.

Hypothesis Testing

This study uses two-way ANOVA for hypothesis testing. Two Ways ANOVA requires testing the assumptions of residual normality and homogeneity of variance before testing the hypothesis. The hypothesis testing is presented in table 6. The results of testing assumptions are in table 5. The analysis results on Kolmogorov Smirnov in table 5 show $p > 0.200$, indicating the residual data is normally distributed. Levene's test analysis results show a $p > 0.130$, indicating no deviation from the homogeneity assumption. The fulfilment of the two assumption test results provides adequate assurance that the data has met the BLUE (Best Linear Unbiased Estimation) standard. Therefore, hypothesis testing can be done.

The first hypothesis predicts that whistleblowing is greater in individuals with high religiosity than in low. The analysis shows that religiosity affects whistleblowing with a value of $F = 10,448$, $p > 0.002$. The estimated marginal mean in high religiosity is 6.265, which tends to be higher than in low religiosity, 5.451. Thus, the first hypothesis is supported.

The second hypothesis predicts that whistleblowing tends to be greater in individuals in low abusive supervision conditions than in individuals in high abusive supervision conditions. The analysis results in table 6 show that abusive supervision affects whistleblowing with a value of $F = 57.464$, $p > 0.000$. The results of the estimated marginal means indicate that whistleblowing in low abusive supervision conditions is worth 6.812, which tends to be higher than in high abusive supervision conditions with a score of 4.903. The test results are consistent with the predictions of H2, so the second hypothesis is supported.

The third hypothesis predicts that abusive supervision moderates the religiosity and whistleblowing relationship. The analysis in table 6 shows that abusive supervision moderated religiosity and whistleblowing relationship with an $F = 6.243$, $p > 0.014$. The mean square value results also show that religiosity's influence on whistleblowing intention is 15,167. However, whistleblowing tends to decrease to 9,063 when individual religiosity is faced with abusive supervision. There is an interaction between abusive supervision on religiosity and whistleblowing relationships. The abusive supervision weakens the influence of religiosity on whistleblowing intention. Thus, the proposed hypothesis is supported.

The first hypothesis successfully shows that whistleblowing tends to be greater in individuals with high religiosity than those with low religiosity. The results of this study align with the findings of Alleyne et al. (2010) explain that religiosity influences individual interest in making an ethical decision. The individual has a high level of religiosity and will have a greater intention to take honest actions such as whistleblowing. This is also supported by Barnet et al. (1996) individual religiosity influences decision-making to report wrongdoing or wrongdoing, one of which is by whistle-blowing actions. Therefore, the higher the individual's religiosity, the higher the individual's intention to do whistleblowing. The findings of this study are also in line with the perspective of the supernatural Punishment that an individual's obedience to the teachings of the religion he adheres to makes the individual's

Table 6. Hypothesis Test

Variables	Mean Square	F	P value	Marginal Means
Religiosity	15.167	10.448	0.002	High: 5.451 Low: 6.265
Abusive supervision	83.419	57.464	0	High: 6.812 Low: 4.903
Religiosity*Abusive supervision	9.063	6.243	0.014	

Source: Processed Data, (2022)

intention strong to avoid deviations by tending to whistleblowing.

The results of this study are in line with Widyadana (2021), Putri (2015), Tari (2020), and Ayem & Rumdoni (2021), which state that religiosity influences individual interest in reporting whistleblowing. Individuals with a high level of religiosity can apply their moral teachings in making ethical decisions (Harahap & Fauzan, 2020). Puspitosari (2019) explains that individuals who follow the values of the religion they adhere to will not like behavior inconsistent with their principles. Allows individuals to report fraud when in unethical conditions. Individuals with a high level of religiosity will feel uncomfortable when they see acts of fraud occurring in their surroundings. This will lead to individual intentions in reporting violations or fraud. Unlike individuals with a low level of religiosity, they will tend not to be disturbed when they see violations or fraud in their organizational environment (Puspitosari, 2019).

Therefore, the higher the individual religiosity, the higher their intention to whistleblow. In addition, because they believe in supernatural punishment (Hafiz, 2019), it will encourage individuals to act following moral ethics. Debono et al. (2017) explained that the concept of sin could keep religious individuals from acting according to moral ethics. The existence of supernatural punishment encourages individuals to act according to morality, such as behaving in protecting "what is right" by taking whistle-blowing actions when fraud or irregularities occur around them.

The second hypothesis successfully shows that whistleblowing tends to be higher in individuals in low abusive supervision than in high abusive supervision conditions. Rothschild & Miethe (1999) state several individual responses when they discover that the organization is doing deviant actions. Individuals under high abusive supervision receive inappropriate treatment from superiors verbally and nonverbally (Zhang & Bednall, 2016). This treatment puts pressure on the individual so that it can impact individual behavior such as frustration, pressure, stress, and decreased performance (Usman et al., 2020). In addition, the pressure caused by superior unethical behavior makes individuals abandon their sense of responsibility in reporting whistleblowing (Davis et al., 2006; Liu et al., 2015). Thus, highly abusive supervision conditions can be one of the causes of individual behavior to tend not to report fraud (whistleblowing) due to fear factors, threats of revenge, job loss, and so on. This finding is in line with the conservation of resources theory which explains the relationship between stress and tension (Halbesleben et al., 2014). Abusive supervision from superiors negatively impacts individuals, such as psychological pressure, stress, frustration, and emotional exhaustion. Meanwhile, individuals seek to maintain, protect and build resources for the future (Hobfoll, 1989). There is pressure from the effects of unethical superior treatment to subordinates, making individuals fear, threats of revenge, loss of work, and loss of trust in superiors. Individuals tend not to dare to take whistleblowing actions.

The third hypothesis showed an interaction effect between abusive supervision in religiosity and whistleblowing relationships. The religiosity and whistleblowing relationship cannot be separated from the environmental factors, one of which is individual interaction with superiors. Based on the theory of resource conservation, the main principle of individuals will try to maintain, protect and build resources for the future (Hobfoll, 1989). Resources include social support, personal characteristics, time, and energy (Hobfoll, 1989). Individuals try to create situations that can increase resources and avoid situations that cause psychological discomfort (Hobfoll, 2011).

Abusive behavior is an environmental factor due to the behavior of superiors who invade the privacy of subordinates, ridicule their subordinates, and vent anger at subordinates (Tepper, 2007). Environmental factors experienced by individuals under abusive supervision can create fear and threats that affect individual decisions and choose to remain silent even though the individual has religiosity. MCPheil & Walters (2009) explain that an individual's value will lose when the individual is in an organization. Organizational values will tend to dominate over individual values when individuals are in an organization (MCPheil & Walters, 2009). Thus, the value of individual religiosity may be inferior to abusive behavior from superiors when the individual is in an organizational environment.

Conservation of resource theory is used to understand the relationship between pressure and tension individuals face in an organizational environment (Halbesleben et al., 2014). Individuals try to create situations that can increase resources and avoid situations that cause psychological discomfort (Hobfoll, 2001). This explains that abusive supervision, where the supervisor's behavior is rude, causes pressure in the organizational environment. Environmental factors experienced by individuals under abusive supervision impact individuals, such as fear and threats that influence individual decisions and choose to be silent. The existence of environmental factors, namely abusive supervision, can weaken the influence of individual religiosity to minimize individual efforts to report whistleblowing actions when they know fraud in their surroundings.

So that the religiosity of individuals in abusive supervision conditions can tend not to dare to take whistleblowing actions because of the abusive supervision factor in the unique organization environment, which causes fear of losing resources in the future, due to pressure and tension in abusive supervision conditions, this, makes individuals careful in acting and making decisions so they choose to be silent to avoid the risks that will arise. The tone of the top and the higher top's hierarchical structure strengthens the abusive power. Even though they have religiosity, it is possible to make individuals not blow the whistle because the color of personal values will merge and lose with organizational values.

CONCLUSIONS

This study examines the effect of religiosity and abusive supervision on whistleblowing. This study showed that abusive supervision partially moderates the influence of religiosity on whistleblowing. Individuals with religious values do not always do whistleblowing when in an abusive supervision environment. The tone of the top and a higher supervisory hierarchy structure melt individuals' values and are not more decisive in giving color to the organization's scope. This research has important implications for optimizing and responding to the effectiveness of whistleblowing. First, by elaborating on the conservation of resource theory in the moderation model of abusive supervision, the theoretical implications answered that unethical or abusive leadership could impact individual behavior. Second, this study addresses the inconsistency of previous studies that examine the influence of religiosity on whistleblowing due to environmental factors. Third, this research can be considered by regulators and organizational management to give a lot of attention and evaluation to leadership attitudes regularly. In addition, the company must consider the mechanism of the reporting channel and the importance of evaluating the behavior of superiors in managing the company's internal control system. These findings indicate a potential for dysfunctional systems due to behavioral biases in reporters. Therefore, the internal whistleblowing system must be in a policy environment that can mitigate bias against this reporter, for example, through the design of an accountability structure that better guarantees security and justice for reporters, as well as other positive attitudes shown by top management itself towards the system.

Although there are some implications, this study also has some limitations. First, this study uses an online system, so it cannot control the stability of the interconnection networking (internet), which causes some participants to fill out not complete. These conditions can lead to maturation. Therefore, participants who did not answer were removed entirely from the list. Second, this study used a cross-subject design to avoid demand effects and this has been done to meet the challenges of Robinson et al. (2012) and Darjoko & Nahartyo (2017). However, the purpose of the study is very interested in seeing the differences in participants' reactions to different situational factors. Thus, future research should consider using a mixed design (inter-intra-subject design) to provide more convincing empirical evidence regarding differences in reporting reactions to different contextual factors of fraud. Second, this study uses an inter-subject design to avoid demand effects and this has been done. meet the challenge of Robinson et al. (2012 and Darjoko & Nahartyo, 2017). However, the purpose of the study is very interested in seeing the differences in participants' reactions to different situational factors. Thus, future research should consider using a mixed design (inter-subject design) to provide more convincing empirical evidence regarding differences in reporting reactions to different contextual factors of fraud.

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