

Performance Evaluation Systems as a Management Control Mechanism: Its Impact on Trust and Job Performance

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Abstract

Purpose: This study aims to examine performance evaluation systems as a management control mechanism in shaping subordinates' trust in their supervisors and examining its impact on job performance.

Research Methodology: This study employs a survey-based approach using data collected from 103 teachers in private educational institutions in Indonesia. Data were obtained through structured questionnaires adapted from prior studies. Both measurement and structural models were examined using Partial Least Squares Structural Equation Modelling (PLS-SEM) with SmartPLS 4.0 software.

Results: This study shows how performance evaluation systems can be used as a management control mechanism to improve work performance and build trust. The findings emphasize how crucial it is for organizational settings to have transparent and organized evaluation procedures.

Conclusions: This study demonstrates that performance evaluation systems function as an effective management control mechanism in fostering trust and improving job performance. The results highlight the importance of structured and transparent evaluation processes in organizational settings.

Limitations: This study's narrow focus on a particular institutional setting and small sample size may restrict how broadly the results may be applied.

Contributions: This study contributes extends to the body of literature in management accounting by presenting actual data regarding the behavioral function of evaluation systems. It highlights trust as a key mechanism linking control practices to performance outcomes, offering practical insights for organizations in designing transparent evaluation systems.

Keywords: *Job Performance, Management Control System, Performance Evaluation Systems, Trust*

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1. Introduction

Performance evaluation is a key component of management control systems and a fundamental aspect of management accounting. Through performance evaluation, organizations communicate expectations, monitor achievements, and motivate employees to accomplish organizational objectives ([Anthony & Govindarajan, 2007](#); [Bhimani, Datar, Horngren, & Rajan, 2023](#)). In this context, performance evaluation systems serve as both technical measurement instruments and behavioral tools that influence the interactions between supervisors and subordinates. The creation of trust is one of the most significant behavioral outcomes of performance evaluation, and it has been generally acknowledged as

a critical component in improving organizational success ([Chenhall & Langfield-Smith, 1998](#); [Jukka, 2023](#); [Rachmawati, Gani, & Jermias, 2025](#)).

The growth of trust is a significant effect of performance evaluation by superiors ([Desriani & Sholihin, 2012](#); [Ha & Lee, 2022](#); [Hartmann & Slapničar, 2009](#); [Lau & Buckland, 2001](#); [Lau & Sholihin, 2005](#)). Trust has been widely recognized as beneficial for organizations, although there is still no consensus on how these benefits are generated ([Dirks & Ferrin, 2002](#); [Farr, Fairchild, & Cassidy, 2013](#)). In supervisor–subordinate relationships, interpersonal trust plays an important role, but it is often not sufficient to control behavior. Therefore, organizations rely on formal control mechanisms, such as performance appraisal systems, to regulate employee behavior ([S.-H. Chen & Shun, 2023](#); [Tarun K Das & Teng, 1998](#); [Tushar Kanti Das & Teng, 2001](#); [Eladira, Lubis, & Sakti, 2024](#)).

However, prior research provides mixed evidence regarding the relationship between formal control systems and trust. Some studies suggest that formal systems may reduce trust because excessive monitoring signals ([Agndal & Nilsson, 2021](#); [Cheng, Liu, Xu, & Chi, 2021](#); [Malhotra & Murnighan, 2002](#)). In contrast, other studies argue that formal systems enhance trust by improving transparency, fairness, and consistency in performance assessment ([Coletti, Sedatole, & Towry, 2005](#); [Desriani & Sholihin, 2012](#); [Hartmann & Slapničar, 2009](#); [Krause & Swiatczak, 2021](#); [Monteiro, Lunkes, & Rosa, 2023](#); [Ning, 2017](#); [Riswanda & Millanyani, 2025](#); [Weibel et al., 2016](#)). These inconsistent findings indicate a theoretical gap regarding whether performance evaluation systems function as trust-enhancing or trust-reducing mechanisms ([Bandaru, 2026](#); [Gulati, Sousa, & Lamas, 2017](#); [Long, 2018](#)). Therefore, further empirical investigation is needed to clarify the behavioral role of performance evaluation systems within management control frameworks.

Personal characteristics may have an impact on the formation of trust in addition to formal control methods. Intrinsic religiosity is one significant yet comparatively understudied aspect. According to the supernatural monitoring hypothesis, people who internalize religious values tend to be more cooperative and prosocial because they believe they are morally responsible ([Kelly, Kramer, & Shariff, 2024](#); [Le Rossignol, Lowes, & Nunn, 2022](#); [Suryono, Pahrudin, Syafril, Koderi, & Patimah](#)). According to this viewpoint, people who are inherently religious may grow to trust others more, especially their superiors ([Dar, Usman, Cheng, & Ghani, 2023](#); [Lina, Sholihin, Sugiri, & Handayani, 2022](#); [L. Lina, 2024](#)). Such internalized beliefs may enable people to have favorable expectations for others, particularly their superiors, in work environments. The relationship between intrinsic religiosity and trust, especially in hierarchical interactions within businesses, is still the subject of few and inconsistent empirical research ([Basedau, Gobien, & Prediger, 2018](#); [Kelly et al., 2024](#); [Minton & Liu, 2021](#); [Thunström, Jones Ritten, Bastian, Minton, & Zhappassova, 2021](#)). This is another theoretical gap that has to be investigated further.

Furthermore, trust has been found as a crucial component influencing job performance. Trust enhances cooperation, facilitates information sharing, and reduces opportunistic behavior, thereby improving performance outcomes ([Ghimire, 2019](#); [Pandey, 2019](#); [Tekingündüz, Karabel, Zekioglu, & Sünbül, 2020](#)). Prior studies also indicate that performance measurement systems contribute to improved performance, including in educational settings ([Anderson & Kimball, 2019](#); [Nirmalasari & Minai, 2023](#); [Pilonato & Monfardini, 2020](#); [Sanyal & Hisam, 2018](#)). However, it remains unclear which aspects of performance evaluation systems influence trust and how trust subsequently affects job performance ([Tran, Nguyen, Dang, & Ton, 2018](#)).

This study was conducted in private educational institutions, which rely heavily on human capital and interpersonal coordination ([Brown, Partelow, & Konoske-Graf, 2016](#); [Hunter & Springer, 2022](#); [Konoske-Graf, Partelow, & Benner, 2016](#); [Liebowitz, 2022](#); [Neumerski et al., 2018](#)). Despite the importance of this context, management accounting research on performance evaluation in educational institutions remains limited ([Milanowski, 2011](#); [Taylor & Tyler, 2012](#); [Vale, Amaral, Abrantes, Leal, & Silva, 2022](#)). Therefore, this study extends prior research by examining the generalizability of performance evaluation systems in a different context, particularly in private educational institutions in Indonesia. This contextual gap provides an opportunity to extend prior research by testing the

generalizability of performance evaluation systems in a different organizational environment, particularly in Indonesia private educational institutions. Based on the above discussion, the purpose of this project is to investigate the three research questions: (1) Does a performance evaluation system increase staff trust in their managers? (2) Does intrinsic religion affect how much trust employees have in their managers? and (3) Does trust positively affect job performance?

This study provides to the body of literature in a number of ways. First, it expands on earlier studies relationship between performance evaluation systems and trust by providing evidence from a different institutional context ([Lina et al., 2022](#)). Second, it focuses on the formal aspects of performance evaluation systems in shaping trust ([Desriani & Sholihin, 2012](#); [Hartmann & Slapničar, 2009](#); [Lau & Buckland, 2001](#); [Lau & Sholihin, 2005](#)). Third, it contributes to the literature by providing empirical evidence from a non-Western context, where studies on performance evaluation systems are still limited ([Aboramadan, Albashiti, Alharazin, & Zaidoune, 2020](#); [Jabeen & Behery, 2017](#); [Rudiyanto, Munawar, Prayoga, Arini, & Mufliha, 2025](#); [K. Zhang & Muhammad, 2025](#))

This paper's remaining sections are organized as follows. Section 2 outlines the hypothesis and examines the relevant research. The research approach is covered in Section 3. The results and discussion are presented in Section 4. Lastly, Section 5 summarizes the study's implications and limitations.

2. Literature Review and Hypothesis/es Development

2.1 *The Relationship Between Performance Evaluation Systems and Trust*

Prior research indicates that performance evaluation systems function as formal control mechanisms that shape interpersonal trust between supervisors and subordinates ([Coletti et al., 2005](#); [Guinot & Chiva, 2019](#); [Malhotra & Murnighan, 2002](#); [Wiemann, Meidert, & Weibel, 2019](#)). While informal control is more dependent on individual judgment and interpersonal coordination, formal control places greater emphasis on written goals, standardized evaluation standards, and structured procedures. Formalized performance evaluation systems can improve performance consistency, fairness, and transparency—all of which are important precursors to interpersonal trust ([Coletti et al., 2005](#); [Desriani & Sholihin, 2012](#); [Hartmann & Slapničar, 2009](#); [Krause & Swiatczak, 2021](#); [Lau & Buckland, 2001](#); [Lau & Sholihin, 2005](#)).

Subordinates are more likely to view evaluation procedures as impartial and objective when supervisors clearly and formally convey performance goals. These views promote interpersonal trust and boost bosses' confidence. Clear target setting, measurable performance indicators, and structured reward allocation reduce ambiguity and limit subjective discretion in performance evaluation, thereby strengthening interpersonal trust ([Buenaventura-Vera & Gudziol-Vidal, 2020](#); [Hartmann & Slapničar, 2009](#); [Koohang, Paliszkiwicz, & Goluchowski, 2017](#); [Lau & Buckland, 2001](#); [Lau & Scully, 2015](#)).

Trust plays an important role in shaping employee behavior and improving performance outcomes. Prior studies show that higher levels of trust enhance cooperation, reduce opportunistic behavior, and facilitate information sharing, which ultimately improve individual performance ([Chenhall & Langfield-Smith, 1998](#); [Farmanesh, Mostepaniuk, Khoshkar, & Alhamdan, 2023](#); [Jalali, Jaafar, Abdelsalam Al Rfoa, & Abhari, 2023](#); [Lau & Scully, 2015](#); [Lina et al., 2022](#); [Mohammed & Kamalanabhan, 2020](#)).

The use of formal performance evaluation systems provides structured guidance for supervisors in assessing employee performance. Such systems enhance consistency and reduce bias in decision-making, thereby strengthening perceptions of fairness. When performance evaluations are perceived as fair, subordinates are more likely to trust their supervisors ([Cardy, 2015](#); [Chenhall & Langfield-Smith, 2007](#); [Hartmann & Slapničar, 2009](#); [Long, 2018](#); [Longenecker & Fink, 2017](#); [Murphy, 2020](#); [Yang & Holzer, 2006](#)). Overall, formal performance evaluation systems that emphasize transparency, consistency, and fairness are expected to foster subordinates' trust in their supervisors. By reducing subjectivity and improving clarity in performance assessment, formal evaluation systems function as behavioral control mechanisms that strengthen interpersonal trust in hierarchical relationships ([Drawbaugh, Williams, & Wang, 2019](#); [Hartmann & Slapničar, 2009](#); [Jiang & Luo, 2018](#); [Lee & Dong,](#)

[2023](#); [Verburg et al., 2018](#)). Supervisors will be able to provide more consistent, accurate, and unbiased performance assessments if they create performance goals, measure performance using precise criteria, and award based on specific allocation rules (i.e., high formality). Subjective award distribution based solely on personal judgment, with minimal formality. Researchers claim that when supervisors formally discuss performance goals with subordinates, this will foster a sense of trust in their attitude.

H₁: Formal performance evaluation systems positively impact subordinates' trust in their supervisors.

2.2 *The Relationship Between Intrinsic Religiosity and Trust*

Intrinsic religiosity refers to an individual's tendency to internalize religious values and integrate them into daily behavior. Individuals with high intrinsic religiosity tend to align their attitudes and actions with moral principles derived from their religious beliefs ([Hassi, Balambo, & Aboramadan, 2021](#); [Ji & Ibrahim, 2007](#)). In the Islamic context, intrinsic religiosity shapes individuals' worldview, moral compass, and behavioral orientation, influencing how they interact with others in both personal and professional environments ([Gul & Pakeeza, 2025](#); [Hassi et al., 2021](#)). Prior studies have also examined the relationship between Islamic religiosity and various behavioral outcomes, such as authoritarian attitudes, ethical decision-making, and consumption behavior ([Albaghli & Carlucci, 2021](#); [Carlucci, Albaghli, Saggino, & Balsamo, 2021](#); [Kasber, El-Bassiouny, & Hamed, 2023](#)). These findings suggest that intrinsic religiosity plays a role in shaping individual values that may influence interpersonal relationships in organizational settings.

The supernatural monitoring hypothesis provides a theoretical explanation for how religiosity influences trust. This perspective suggests that individuals who believe in an omnipresent higher authority tend to regulate their behavior and act more cooperatively because they perceive themselves as being continuously observed ([Gervais & Norenzayan, 2012](#)). Such perceptions create a sense of accountability that encourages ethical conduct, honesty, and reliability. Recent studies in cognitive science support this argument, indicating that divine monitoring functions as a psychological mechanism promoting prosocial behavior and self-regulation ([Jackson & Gray, 2019](#); [Lang et al., 2019](#); [White, Baimel, & Norenzayan, 2021](#)). In organizational contexts, these characteristics may enhance interpersonal trust, particularly in hierarchical relationships where subordinates depend on supervisors' fairness and integrity.

Furthermore, intrinsically religious individuals may demonstrate higher levels of integrity, fairness, and prosocial behavior in workplace interactions. These behavioral tendencies may lead employees to develop positive expectations toward supervisors and colleagues, thereby strengthening interpersonal trust ([Héliot, Gleibs, Coyle, Rousseau, & Rojon, 2020](#); [Lina et al., 2022](#); [Miles Touya & Rossi, 2018](#); [Mousa & Chaouali, 2022](#)). In hierarchical organizational structures, such as supervisor-subordinate relationships, trust is particularly important because it facilitates cooperation, reduces perceived opportunism, and improves communication. Employees who internalize religious values may therefore be more inclined to trust supervisors, especially when performance evaluations are perceived as fair and transparent. Additionally, strong internal moral values derived from religiosity may prevent negative perceptions from undermining professional relationships, thereby sustaining trust in organizational settings ([Al Samman, 2022](#)).

Based on these arguments, intrinsic religiosity may function as an individual-level factor that influences trust in organizational settings. Employees who internalize religious values are more likely to maintain cooperative relationships and develop positive expectations toward supervisors. Therefore, intrinsic religiosity is expected to enhance subordinates' trust in their supervisors.

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

2.3 *The Relationship Between Trust and Performance*

Interpersonal trust plays an important role in relationships between supervisors and subordinates because it enhances cooperation and reduces agency problems. Since it fosters collaboration and reduces agency issues, interpersonal trust is crucial in relationships between supervisors and staff members. Employees are more likely to provide information, take criticism, and coordinate their efforts

with company objectives when they have faith in their superiors ([Jones & Butler, 1992](#)). trust reduces the possibility of opportunistic conduct since people who trust their supervisors are more likely to think that reward and evaluation systems are used properly ([L. Zhang, Zeng, Yang, Han, & Xu, 2022](#)).

According to agency theory, information asymmetry and opportunistic conduct may result from the diverging interests of principals (supervisors) and agents (subordinates) ([Eisenhardt, 1989](#); [Jensen & Meckling, 1976](#)). By promoting candid communication and collaboration, trust serves as a strategy that lessens these problems ([Dirks & de Jong, 2022](#); [Sitkin & Roth, 1993](#)). When there is trust, employees are more willing to commit to performance goals and reveal pertinent information, which improves job performance. On the other hand, low levels of trust might result in defensive actions, less teamwork, and poorer performance.

Prior research consistently shows that trust is positively associated with performance. Trust enhances collaboration, facilitates knowledge sharing, and improves decision-making processes within organizations ([Dirks & de Jong, 2022](#); [Guinot & Chiva, 2019](#)). Employees who trust their supervisors tend to demonstrate higher engagement, stronger commitment, and greater willingness to exert additional effort, which ultimately improves job performance ([Aman, Rafiq, & Dastane, 2023](#); [Jalali et al., 2023](#); [Maslikha, Fauzi, Sutomo, & Fakhrudin, 2022](#)). In educational settings, trust has also been found to significantly influence teachers' performance by promoting supportive work environments and improving communication between supervisors and subordinates ([Yu & Chen, 2023](#)).

Furthermore, trust contributes to performance through several behavioral mechanisms, including enhanced cooperation, reduced conflict, increased motivation, and improved coordination. These mechanisms enable employees to perform both in-role and extra-role tasks more effectively ([S.-j. Chen et al., 2007](#); [Roberts & David, 2020](#); [Varshney & Varshney, 2024](#); [Xie & Li, 2021](#)). Therefore, interpersonal trust between subordinates and supervisors is expected to positively influence job performance in organizational settings.

H₃: Subordinates' trust in their supervisors positively influences job performance.

3. Methodology

The teachers of Indonesian Islamic schools were given questionnaires to complete as part of this survey-based research project. A sample of 103 respondents is deemed sufficient for partial least squares analysis. PLS-SEM is appropriate for research involving complicated models and comparatively limited sample numbers. According to the "10-times rule", the minimum sample size should be ten times the maximum number of structural paths directed at a particular construct ([Hair, Risher, Sarstedt, & Ringle, 2019](#); [Sarstedt, Ringle, & Hair, 2021](#)). In this study, the largest number of structural paths pointing to a single construct is two, indicating that the required minimum sample size is substantially lower than the collected sample. Therefore, the sample size used in this study is sufficient for PLS-SEM analysis.

The survey method was selected for two main reasons. First of all, the construction materials used in this investigation are not publicly available data archives. Second, data collection must be anonymous because the study of fairness and trust is typically considered a private secret. Survey techniques make it simple to accomplish this ([Hartmann & Slapničar, 2009](#)). Purposive sampling was used to choose the study's sample, with the following requirements: (1) having been in the role for a minimum of a year to guarantee familiarity with the mechanism for performance evaluation system; (2) having a superior who evaluates their performance; and (3) having their performance evaluated.

Researchers measure variables with measurements from previous studies, but there are several variables whose measurements must be prepared or developed by researchers because of differences in methods, differences in context or previously there were no established measurements. The research instrument design follows existing guidelines ([Dillman, 2020](#); [Dillman, Smyth, & Christian, 2014](#); [Jogiyanto Hartono, 2019](#)). Several steps were taken to improve the quality of the instrument and response rate. First, This study use measurement instrument from existing literature. Second, all questionnaires were previously in English and then translated into Indonesian using the translate-retranslate procedure. Third, a pilot test will be carried out on the Indonesian language questionnaire by distributing it to 20

teachers in Lampung, to test the questionnaire's length, understanding, attractiveness, to identify potential difficulties faced by respondents. Fourth, because the instrument regarding the formality of performance measurement was previously used for banks outside Indonesia, the researchers conducted interviews with several practitioners in the education institution, and then asked for several documents related to employee performance measurement, to adjust the research questionnaire. At this stage it is possible to make adjustments to the questionnaire.

In addition to wording and measurement in the design of the questionnaire, it is also necessary to pay attention to the general appearance of the questionnaire ([Bougie & Sekaran, 2019](#)). For this purpose, the research questionnaire will be distributed in the form of a neat and attractive design, using a proportional color appearance so that prospective respondents are interested and comfortable in filling out the questionnaire ([Dillman, 2020](#)). At the beginning of the questionnaire, an introductory letter from the researcher was included which contained the identity of the researcher and the purpose of the study. This aims to build a relationship with respondents and motivate them to answer the questions in the questionnaire wholeheartedly and enthusiastically. Sample demographic data is placed at the end of the questionnaire ([Bougie & Sekaran, 2019](#)). The reason is that by the time the respondent reaches the end of the questionnaire, he has been convinced of the legitimacy and purity of the questions asked by the researcher.

3.2 Variables Measurement

Each variable was assessed using validated instruments from earlier research. Minor adaptations were made to ensure consistency with the educational context. A five-point Likert scale, that extends from strongly disagree (1) to strongly agree (5), was used to evaluate each item.

3.2.1 Formality of Performance Evaluation

The performance evaluation system's formality measurement was taken from [Hartmann and Slapničar \(2009\)](#). Target setting, performance measurement, and rewarding are the three steps in the performance evaluation cycle that are measured separately by this instrument, which measures the performance evaluation system as a latent construct ([Elgharbawy & Abdel-Kader, 2021](#); [Eyring & Van der Stede, 2024](#); [Otley, 1999](#)). Three distinct formality sub-systems are built from this concept, as follows: 1) Target setting formality is measures using two question items that inquire whether targets are set by superiors in written and quantitative form (more formal) or vice versa; 2) Performance evaluation formality is assessed using two question items that inquire whether performance appraisals are conducted by superiors using only personal judgment and are qualitative (less formal); and 3) Reward formality is assessed using two question items.

3.2.2 Intrinsic Religiosity

According to [Hassi et al. \(2021\)](#) and [Masters \(2020\)](#), someone who practices their religion actively and sees it as a goal in and of itself is said to be intrinsically religious. People who have a strong sense of intrinsic religiosity are driven to live their daily lives in accordance with their religious principles and teachings ([Prahara, Ningrum, & Fahmi, 2024](#); [Yusuf & Triyonowati, 2022](#)). Intrinsic religiosity encompasses religious values, conduct, and experiences ([Hassi et al., 2021](#)). Intrinsic religiosity in the context of this research is the context of religiosity in Islam. There for, the instrument used must also adapted to the Islamic context. The instrument was adopted from [Lina et al. \(2022\)](#) but has been adapted to the context of the Islamic religion. because previously it was used for research objects from Catholic higher education institutions.

This study modified the intrinsic religiosity measurement instrument developed by [Allport and Ross \(1967\)](#) and revised by [Gorsuch and McPherson \(1989\)](#). The respondents were asked to indicates their level of agreement with the following statements: (1) I appreciate learning about Islamic topics, and (2) I should take the time to reflect and pray, (3) It doesn't matter what religion I am as long as I am good (this question is reverse question), (4) I often feel that God sees everything I do, (5) I strive to live my life according to the teachings of my religion, (6) The religion of Islam guides my daily activities, (7) My whole outlook on life is based on Islam, and (8) Religion is the top priority in my life.

3.2.3 Interpersonal Trust

With modest modifications for the school and teacher environment, an instrument created by Read (1962) is used to test trust in supervisors. This instrument examines trust by asking subordinates how much they believe their superiors typically operate in a way that considers the interests of subordinates.

3.2.4 Job Performance

This study uses the instrument created by [Y. Chen et al. \(2023\)](#) to measure job performance., which measure job performance in two categories of job performance: in-role performance and extra-role performance for teachers. This instrument is specific methods used to measure in-role and extra-role performance for teacher. the instrument contains five questions to measure in-role performance and three question to measure extra-role performance. Multiple metrics are employed in the instrument, along with a thorough evaluation strategy, to provide a full picture of a teacher's performance.

3.2.5 Control Variables

Control variables were added to take into consideration for demographic characteristics that may influence trust and job performance. Age and tenure may affect employees' experience and familiarity with performance evaluation systems, while gender and educational background may influence perceptions of fairness and interpersonal relationships (Dirks & Ferrin, 2002; Gupta & Govindarajan, 2000; Lau & Buckland, 2001). Including these variables helps isolate the effects of the main constructs and improves the robustness of the empirical model.

3.3 Data Analysis

The Partial Least Squares (PLS) method was used to examine the data for estimating SEM structural equation models ([Chin, 1998](#); [Sarstedt, Hopkins, & Kuppelwieser, 2014](#); [Sarstedt et al., 2020](#); [Sarstedt et al., 2021](#)). Researchers used SmartPLS software version 4.00. PLS was chosen because the alternative that PLS provides to the estimation approach to traditional SEM allows data testing with small samples and does not require normality assumptions ([Hair et al., 2019](#)). In addition, by using Partial Least Square (PLS), "researchers can represent the constructs of their models as a composite based on the results of factor analysis" ([Hair et al., 2019](#); [Henseler & Schuberth, 2020](#)). Using SmartPLS 4.0, this study assumes that there is no distribution of specific parameter estimates, but based on predictions of non-parametric measurements ([Nitzl & Chin, 2017](#)).

By using PLS researchers can test two things, namely measurement and structural models. Evaluation of the instrument's reliability and validity is done using a measurement model. The validity of each indicator is assessed by testing its discriminant and convergent validity. The estimation findings of the following three criteria are used to establish convergent validity (whether the scores derived from two separate instruments/indicators that measure the same concept have a strong correlation). A more than 0.7 outer loading, a 0.5 communality, and a 0.5 AVE.

The Root square of AVE criteria that is greater than Latent Variable correlations is used to determine discriminant validity, which is the case when two separate instruments/indicators that measure two constructs that are projected to be uncorrelated generate scores that are uncorrelated. Each latent variable's root AVE is equal to the root square of AVE. Cronbach's Alpha and composite reliability are used to measure the dependability of a system; these two metrics must both be more than 0.7 in order to pass. The bootstrapping function is applied to test hypotheses using structural models. By contrasting the value of the t statistic with the t table, significance can be determined. While the original sample column can be used to determine if the association is positive or negative.

3.4 Research Model

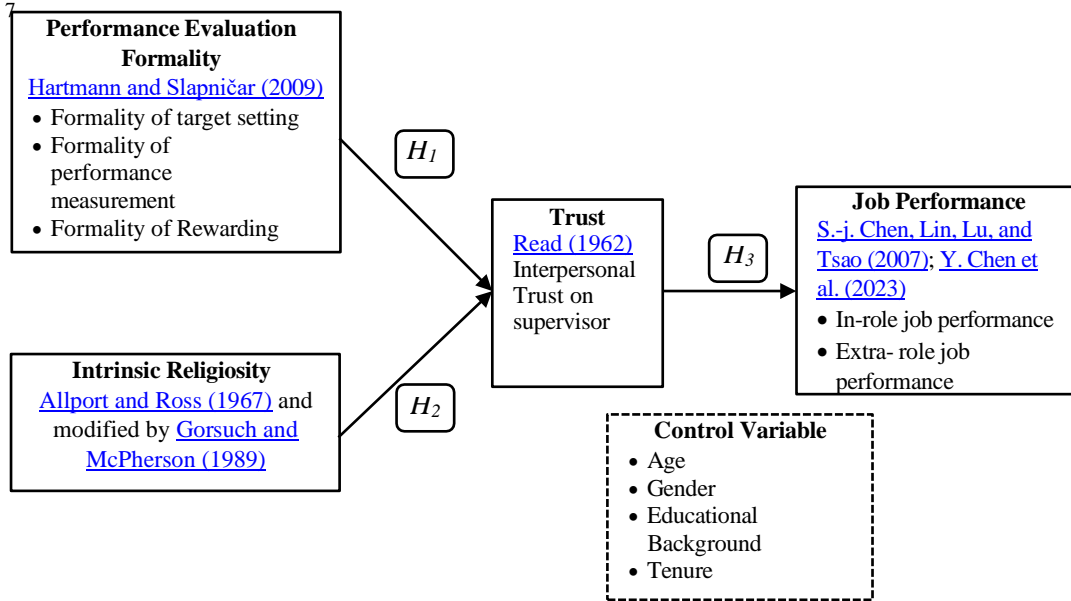


Figure 1: The structural model

4. Results and Discussions

4.1 Descriptive Statistics

In this inquiry, we look at the descriptive statistics for a number of variables in a study on intrinsic religiosity, trust, work performance, and the formality of performance evaluation. The dataset includes a number of important factors, each of which offers insightful information about the topic of the study. The following is how the variables are displayed:

Table 1. Descriptive statistics

Indicator	Mean	Standard Deviation
Form TS1	4.16	0.797
Form TS2	4.267	0.822
Form TS3	4.355	0.808
Form PM1	4.026	0.896
Form PM2	3.968	0.865
Form RW1	4.334	0.722
Form RW2	4.295	0.725
Form RW3	4.151	0.816
IR 1	4.759	0.603
IR 2	4.778	0.61
IR 3	3.622	1.415
IR 4	4.741	0.692
IR 5	4.826	0.573
IR 6	4.846	0.578
IR 7	4.797	0.587
IR 8	4.865	0.551
IT 1	3.475	0.967
IT 2	3.474	0.957

IT 3	3.813	0.888
IT 4	3.831	0.839
JP-IR 1	4.43	0.699
JP-IR 2	4.285	0.71
JP-IR 3	4.275	0.719
JP-IR 4	4.255	0.661
JP-IR 5	4.343	0.673
JP-ER 1	3.831	0.828
JP-ER2	4.275	0.707
JP-ER 3	4.063	0.787

The study's primary variables, such as job performance, intrinsic religiosity, trust, performance measurement formality, and the control variables, are all thoroughly summarized by the descriptive statistics. Based on mean ratings ranging from 4.026 to 4.43, the data shows that respondents perceive a reasonably high level of formality in work performance and performance measurement. The mean scores for intrinsic religiosity and trust range from 3.622 to 4.865 and 3.474 to 3.831, respectively, indicating moderate levels. There is some degree of agreement among respondents regarding these elements, as indicated by the standard deviations for these variables, which indicate moderate to low variability.

The control variables, including gender, age, education, and tenure, provide valuable context and demographic information about the participants. The respondents' average age is approximately 32.36 years, with a standard deviation of 5.674, indicating a reasonably diverse age distribution. The gender variable exhibits a relatively low standard deviation of 0.436, suggesting that the majority of participants likely fall into one or two categories in this categorical variable. On average, the participants' education level is close to a bachelor's degree (mean = 2.98) with a moderate standard deviation of 0.61, demonstrating some variation in educational backgrounds. Notably, the tenure variable displays a higher standard deviation of 1.355, suggesting considerable variability in the length of tenure among the respondents.

4.2 Correlation

The correlation matrix analysis displays the correlations between the variables under investigation. The findings demonstrate a substantial relationship between trust and performance evaluating formality. Furthermore, there are also somewhat positive correlations between other aspects of job performance and the formality of evaluating performance. Additionally, whereas trust variables exhibit weak to moderate positive correlations with job performance measures, intrinsic religiosity has weak to moderate positive correlations with trust and job performance. The control variables, including Age, Gender, Education, and Tenure, exhibit varied degrees of connection with the other variables, with some weak relationships being noted.

This econometric analysis reveals important relationships between intrinsic religiosity, trust, job performance in organizational environments, and the formality of performance evaluation. The results suggest that individuals with higher levels of intrinsic religiosity tend to work for companies with more formal performance measurement systems, and that both formal performance evaluation and trust have an impact on job performance. The study increases our understanding of organizational behavior and provides decision-makers with useful guidance on how to improve performance evaluation practices and foster trust-based workplaces for improved job performance.

4.3 Hypotheses Testing

The factor loadings of the measurement model elements are suitable in Table 3: Measurement model and Model Fit. ($R^2 > 0.5$) The explanatory power of the variables is extremely high. The model's dependability is confirmed by the Average Variance Extracted (AVE) and Composite Reliability (CR),

both of which satisfy the requirements outlined in the literature ([Hair et al., 2019](#)). Furthermore, SRMR values less than 0.08 are also acceptable ([Hooper, Coughlan, & Mullen, 2008](#)).

Table 3. The measurement model and model fit

Variable	Indicator	Loading	Reliability		Model Fit	
		Factor	CR	AVE	R2	SRMR
Formality PM	Form PM1	0.769	0.939	0.69		
	Form PM2	0.841				
	Form RW1	0.864				
	Form RW2	0.835				
	Form RW3	0.814				
	Form TS1	0.831				
	Form TS2	0.876				
	Form TS3	0.812				
Intrinsic Religiosity	IR1	0.878	0.941	0.682		
	IR2	0.874				
	IR3	0.073				
	IR4	0.742				
	IR5	0.886				
	IR6	0.933				
	IR7	0.922				
	IR8	0.927				
Interpersonal Trust	IT1	0.673	0.844	0.636	0.417	0.071
	IT2	0.764				
	IT3	0.872				
	IT4	0.865				
Job Performance	JP-ER1	0.790	0.935	0.68	0.315	
	JP-ER2	0.855				
	JP-ER3	0.777				
	JP-IR1	0.772				
	JP-IR2	0.831				
	JP-IR3	0.820				
	JP-IR4	0.891				
	JP-IR5	0.856				
Control Variable	Age	1.000				
	Gender	1.000				
	Education	1.000				
	Tenure	1.000				

Note: CR= Composite Reliability, AVE = Average Variance Extracted, SRMR = Standardized Root Mean

In order to examine the relationships between job performance (JP), intrinsic religiosity (IR), trust (IT), and performance assessment formality (Form), this study uses the Smart Partial Least Squares (PLS) 4 method of analysis. The path coefficients of the Smart PLS 4 analysis are crucial for determining the significance and degree of the correlations between the variables. In order to assess the empirical validity of the projected links in the proposed research model, this analysis attempts to examine the path coefficients and their corresponding T statistics and p-values.

Table 4. Hypothesis testing result

Relationship	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values	Decision
H_1 : Formality-> Trust	0.589	0.58	0.083	7.122	0.000*	Supported
H_2 : Intrinsic Religiosity -> Trust	0.088	0.106	0.097	0.903	0.183	Not Supported
H_3 : Trust -> Job Performance	0.578	0.56	0.14	4.127	0.000*	Supported
Age -> Job Performance	0.081	0.043	0.159	0.513	0.304	
Gender -> Job Performance	0.224	0.226	0.184	1.217	0.112	
Education -> Job Performance	-0.048	-0.052	0.071	0.673	0.251	
Tenure -> Job Performance	-0.106	-0.079	0.141	0.755	0.225	

Note: *** $p < 0.01$

Figure 4 illustrates the outcomes of the structural model, which illustrates the relationships among the key variables, including performance evaluation systems, intrinsic religiosity, trust, and job performance, as well as the effects of control variables.

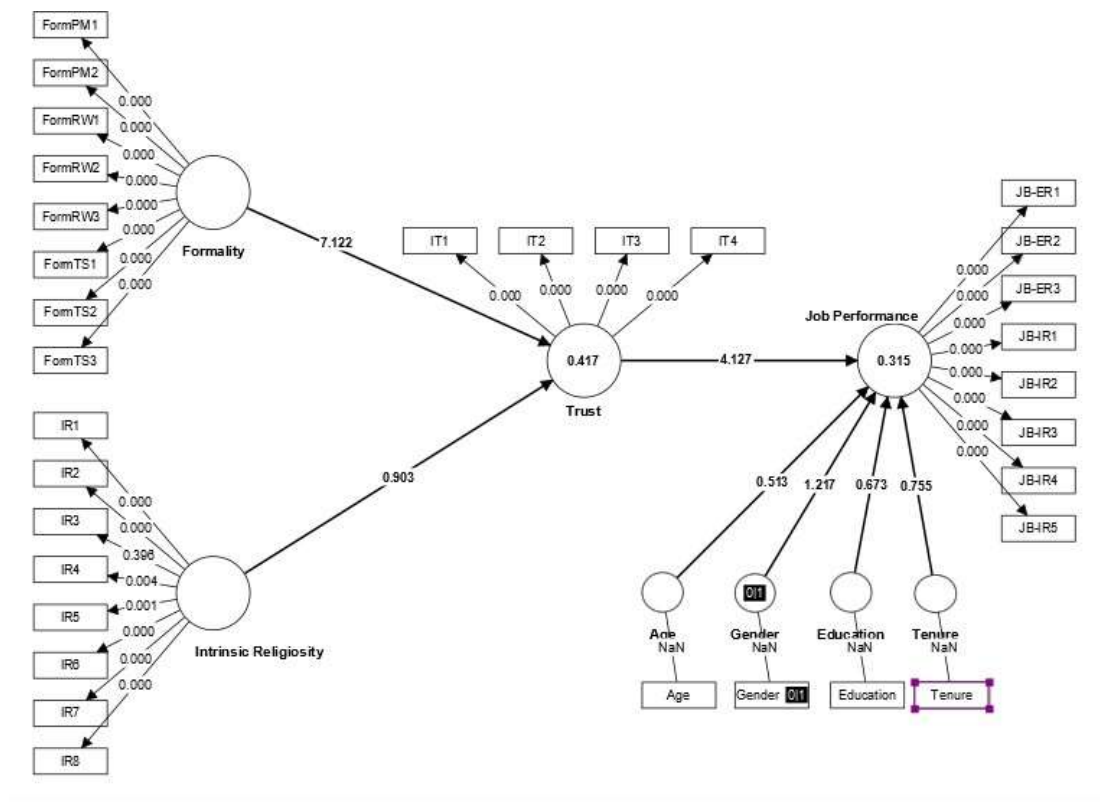


Figure 4. Hypotheses result

The findings confirm H_1 by demonstrating that subordinates' trust is significantly positively impacted by the formality of performance evaluation systems ($\beta = 0.589$, $t = 7.122$, $p < 0.01$). Conversely, H_2 is rejected because intrinsic religiosity has no significant impact on trust ($\beta = 0.088$, $t = 0.903$, $p > 0.05$). Additionally, trust significantly improves job performance ($\beta = 0.578$, $t = 4.127$, $p < 0.01$), confirming H_3 .

The significant relationship between formal performance evaluation systems and trust (H_1) supports the argument that formal control mechanisms can function as trust-enhancing tools. When performance evaluation procedures are transparent and consistent, subordinates perceive the evaluation process as fair and objective. This perception reduces uncertainty and strengthens confidence in supervisors. These findings are consistent with prior studies suggesting that formalized performance evaluation enhances trust by promoting transparency and fairness (Coletti et al., 2005; Desriani & Sholihin, 2012; Hartmann & Slapničar, 2009). From a management control perspective, this result confirms that formal control systems do not necessarily crowd out trust but can instead complement interpersonal trust within hierarchical relationships.

However, intrinsic religiosity was not found to significantly influence trust (H_2). One possible explanation is that organizational trust in hierarchical relationships may be more strongly shaped by formal institutional mechanisms than by individual moral values. In structured organizational settings, employees may rely more on objective evaluation procedures rather than personal beliefs when forming trust toward supervisors. This finding suggests that formal control systems may play a more dominant role in shaping trust compared to individual-level characteristics such as religiosity. Another possible explanation relates to the homogeneity of religiosity among respondents, which may reduce variability and weaken statistical relationships. This result is consistent with prior studies that found religiosity does not always directly influence workplace trust, particularly when organizational structures strongly regulate behavior (Kelly et al., 2024; Minton & Liu, 2021).

The positive relationship between trust and job performance (H_3) confirms that trust functions as an important behavioral mechanism linking management control systems to performance outcomes. When subordinates trust their supervisors, they are more willing to share information, accept feedback, and coordinate their efforts. This enhances cooperation and reduces opportunistic behavior, ultimately improving performance. These findings are consistent with prior research showing that trust enhances collaboration and employee engagement, which leads to higher job performance (Dirks & de Jong, 2022; Guinot & Chiva, 2019). The results also support agency theory, which suggests that trust reduces information asymmetry and encourages cooperative behavior between supervisors and subordinates.

Regarding the control variables, no significant associations were observed between gender, age, education, tenure, and job performance. The analysis concludes that performance measurement formality positively influences trust, which, in turn, has a significant positive effect on job performance. However, intrinsic religiosity and the control variables do not appear to exert substantial impacts on trust or job performance.

5. Conclusions

5.1. Conclusion

The purpose of this study is to investigate how subordinates' trust is shaped by performance assessment systems as a management control mechanism and how this affects job performance. The results show that subordinates' trust in their superiors is significantly improved by performance evaluation systems. This finding suggests that standardized and structured review procedures improve views of consistency, fairness, and integrity, all of which bolster confidence. This result lends credence to the idea that formal management control methods, by lowering ambiguity and making performance goals clear, might enhance interpersonal trust. On the other hand, this study finds no empirical evidence for the connection between trust and intrinsic religiosity. This implies that organizational or contextual factors may have a greater impact on subordinates' trust in their supervisors than intrinsic religiosity alone. When building trust with supervisors in structured organizational contexts, employees could rely more on official evaluation processes than on personal values. This result emphasizes how interpersonal trust is shaped more by institutional mechanisms than by traits at the individual level.

Additionally, the findings demonstrate that trust significantly improves job performance. This research emphasizes how crucial trust is for boosting collaboration, decreasing opportunistic behavior, and facilitating information exchange between managers and employees. When trust is built, workers are more open to receiving criticism, coordinating their efforts with company objectives, and going above and beyond the call of duty. This study provides theoretical evidence for the idea that management control systems influence behavioral outcomes by using trust as a fundamental mechanism. Overall, this study advances knowledge of how performance evaluation systems serve as mechanisms that influence interpersonal relationships and enhance performance outcomes within businesses, in addition to acting as control tools.

5.2. Research Limitations

There are a number of limitations to this study that should be taken into account. First, the sample is limited to respondents from a specific institutional context, which may restrict the generalizability of the findings to other sectors or organizational settings. This limitation implies that the observed relationships may vary in organizations with different cultures, structures, or management practices. Second, the use of a survey-based method may introduce potential response bias, as the data rely on self-reported perceptions. Such perceptions may be influenced by individual attitudes or temporary conditions, which may affect the accuracy of the relationships among variables. This limitation suggests that the findings should be interpreted cautiously, particularly when generalizing the results to broader populations.

Third, the cross-sectional design used in this study makes it more difficult to determine the causal linkages between job performance, trust, and performance evaluation methods. The relationships identified in this study may evolve over time as organizational conditions change. Fourth, this study focuses on a limited set of variables, and other important factors such as fairness perceptions, leadership style, and quality of performance feedback were not included in the model. The absence of these variables may limit the explanatory power of the proposed framework. These limitations imply that both theoretical development and practical implementation of performance evaluation systems should consider broader contextual and behavioral factors when interpreting the results of this study.

5.3 Suggestions and Directions for Future Research

Future research is encouraged to expand the scope of this study by using larger and more diverse samples across different industries and organizational contexts to enhance generalizability. Comparative studies across sectors may provide deeper insights into how organizational characteristics influence the relationship between performance evaluation systems and trust. In addition, future studies may incorporate additional variables such as procedural fairness, distributive justice, leadership style, and feedback quality to provide a more comprehensive understanding of the mechanisms underlying trust and performance. These variables may function as moderating or mediating factors that explain the boundary conditions of the relationships identified in this study.

Further research could also explore the role of intrinsic religiosity in different organizational contexts or examine its interaction with formal control mechanisms. Investigating whether religiosity moderates the relationship between performance evaluation systems and trust may provide more nuanced insights. Moreover, future studies are encouraged to employ longitudinal designs to examine how trust develops over time in response to changes in performance evaluation systems. Experimental studies may also be conducted to test the causal effects of different evaluation formats on trust and job performance. Additionally, mixed-method approaches combining surveys and interviews may provide richer insights into the behavioral mechanisms linking management control systems, trust, and performance.

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Author Contributions

ND contributed to conceptualization, methodology, software, data curation, formal analysis, investigation, and writing of the original draft. YY contributed to conceptualization, supervision, validation, and writing review and editing. EE contributed to supervision, validation, and writing review and editing. All authors have read and agreed to the published version of the manuscript.

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