




Stressors, religiosity, and job performance: The lenses of conservation of resource theory and attachment theory

 Lina Lina

Accounting Department, Faculty of Economics and Business, Universitas
Pelita Harapan, Tangerang, Indonesia.
Email: lina.fe@uph.edu



ABSTRACT

Article History

Received: 19 September 2024

Revised: 27 December 2024

Accepted: 9 January 2025

Published: 22 January 2025

Keywords

Attachment theory
Challenge stressors
Extrinsic religiosity
Indonesia
Intrinsic religiosity
Job performance.

This research aims to examine the influence of challenge stressors on job performance and to empirically prove intrinsic and extrinsic religiosity as a moderating variable in the influence of challenge stressors on job performance. Data was collected using a questionnaire survey method. One hundred fifty-three respondents from various organizations in Indonesia participated in this study. Data analysis uses variance-based structural equation modeling. This study successfully proves a new moderator, extrinsic religiosity in the relationship between challenge stressors and job performance. This finding is grounded in attachment theory particularly the anxious attachment style. The study supports the following hypotheses: Challenging stressors improve work performance and external religiosity increases this impact whereas intrinsic religiosity decreases it. The study's result can help company management to understand the impact of challenge stressors on job performance. In addition, management can also understand the important role of intrinsic and extrinsic religiosity in this relationship.

Contribution/Originality: This study offers new insights for management accounting research, especially related to performance by introducing the attachment theory and a new moderator, extrinsic religiosity in the relationship between challenge stressors and job performance.

1. INTRODUCTION

Job performance has been an interest in managerial accounting studies over the past few decades. Managerial accounting research takes part in motivating individuals (Sprinkle & Williamson, 2006). Job performance is one of the work behaviors that can motivate individuals to be directed towards predetermined goals (Bol & Loftus, 2023). Job performance is a crucial factor to assess because it relates to human behavior in carrying out their organizational roles. Previous research results show recognition conditions can influence job performance (Lourenço, 2020) employee participation in developing performance metrics (Groen, Wouters, & Wilderom, 2017), perceptions of fairness (Hartmann & Slapničar, 2012) and compensation schemes (Chong & Eggleton, 2007).

One factor that can cause poor job performance is stress at work (Azeem, Haq, Murtaza, & Jaffery, 2023). There are two types of stressors: hindrance and challenge (Cavanaugh, Boswell, Roehling, & Boudreau, 2000). Hindrance stressors are stress related to employment requests that produce difficulties and impede an individual's capability to reach set goals. Meanwhile, challenge stressors are work stress related to challenging job demands. In general, individuals can overcome these challenging stressors even though these stressors consume resources and energy

(Yu, Liu, Lin, & Chi, 2024). People can have better work experiences and abilities as long as they can handle these challenges. Therefore, the study on the outcomes of challenge stressors is interesting and relevant research.

Research on challenge stressors and hindrance stressors requires the use of new theories and novel moderators (Horan, Nakahara, DiStaso, & Jex, 2020). Azeem et al. (2023) responded to this call by using the conservation of resources (COR) theory and placing religiosity as a moderator. Furthermore, Lina (2024) responded to Horan et al.'s call for research using 2 theories, COR theory, and attachment theory and focusing on intrinsic religiosity as a moderator. Allport and Ross (1967) differentiate two types of religiosity, namely intrinsic and extrinsic religiosity. Individuals with intrinsic religiosity practice their holy teachings (Allport & Ross, 1967) so they realize that God is always present (Lina, Sholihin, Sugiri, & Handayani, 2022). Meanwhile, extrinsic religiosity refers to individuals who use religion as a medium (Allport, 1963).

The current research goal is to empirically test the positive influence of challenge stressors on job performance. Furthermore, this research also expands Lina's (2024) research by examining two types of religiosity which are intrinsic religiosity and extrinsic religiosity as moderating variables on the positive influence of challenge stressors on job performance. The influence of challenge stressors on job performance is explained by COR theory (Hobfoll, 1989). Meanwhile, the moderating role of intrinsic religiosity and extrinsic religiosity is explained by attachment theory (Bowlby, 1969). Ainsworth, Blehai, Waters, and Wall (1978) introduced two types of attachment styles, namely a secure attachment style and an anxious attachment style. A secure attachment style can explain intrinsic religiosity. This style shows the individual's faith that others are always good and will always provide support in any situation. An anxious attachment style can explain extrinsic religiosity. This style shows a person's concern that others will not be there when needed because the relationship they are building is limited to taking advantage of the other individual. The presence of an attachment figure can be a motivating factor for developing behaviour at work regardless of whether it refers to a secure or anxious attachment style (Frazier, Gooty, Little, & Nelson, 2015). God meets all the definitional criteria for an attachment figure (Kirkpatrick, 1998).

This research is expected to provide the following contributions. First, this study fulfils the research request made by Horan et al. (2020) who stated that stressor research requires novel moderators. This research uses a new moderator, namely extrinsic religiosity. A review of the published works shows that no study on stressors and performance places extrinsic religiosity as a moderator. Second, placing extrinsic religiosity as a moderator expands Lina's (2024) research which only focuses on intrinsic religiosity. It is intended that the use of two forms of religion as moderators would enhance knowledge about stress and job performance. Third, this research also fulfills the research call of Abbas and Raja (2019) to research stressors in various other Asian countries considering that their research was conducted in South Asia. Thus, the novelty of this research is (1) placing a new moderator, extrinsic religiosity based on the attachment theory especially anxious attachment style and (2) using this theory is also a new theory in stressor and job performance research.

2. THEORETICAL REVIEW

2.1. Challenge Stressors and Job Performance

Challenge stressors are job challenges that could encourage individuals to show their achievements (Cavanaugh et al., 2000). Challenge pressures may inspire people to put forth extra effort to accomplish predefined objectives (Jannesari & Sullivan, 2022). Challenge stressors have been demonstrated to improve good job results although they can be a major strain. These stressors can raise work enthusiasm so that they have a significant impact on achieving progress and job performance (Liu & Ren, 2022). Individuals who face challenge stressors will be triggered to have better work concentration and full involvement to achieve maximum performance.

COR theory reveals that when individuals are faced with stress, individuals are predicted to try to minimize resource losses (Hobfoll, 1989). According to theory, individuals who experience challenging stressors will be motivated to enrich their resources which serves to protect against future losses (Cavanaugh et al., 2000).

Therefore, the individual will show maximum effort when faced with work demands that cause stress. In the work environment, individuals believe that challenge stressors can provide motivation and challenge that is beneficial for their personal and career growth (Crawford, LePine, & Rich, 2010). Furthermore, challenge stressors trigger high energy and full concentration (Liu & Ren, 2022) resulting in high work performance (Xia, Schyns, & Zhang, 2019). A literature search found empirical evidence that challenge stressors were proven to advance job performance (Azeem et al., 2023; Lina, 2024). Azeem et al.'s (2023) research used respondent data in Pakistan. Research in other countries with different cultures is feasible (Azeem et al., 2023). According to the description above, this research re-examine the positive influence of challenge stressors on job performance by using data from Indonesia. Therefore, the propounded hypothesis is as follows:

H₁: The higher the challenge stressors, the higher the job performance.

2.2. Challenge Stressors, Intrinsic Religiosity, and Job Performance

Individuals in the workplace can find many things that do not match expectations, so they need a reliable figure as a driving force (Bowlby, 1969). According to Ainsworth et al. (1978) one of the attachment styles is a secure attachment style which represents a person's reliance on the existence of others who are responsive and always provide support when needed. God is an attachment figure who is always there and encourages individuals to behave positively in everything they do including their work (Cicirelli, 2004). A secure attachment style to God can be reflected through an individual's intrinsic religiosity. Individuals who can implement their religious teachings in their daily lives are individuals who reflect their intrinsic religiosity (Lina et al., 2022). Intrinsic religiosity as a form of attachment to God is an important value that has a major impact on behavior and achievement in the workplace (Asamani, Asumeng, Anum, & Twumasi, 2022). Individuals who have intrinsic religiosity view work as worship so they will try harder to carry out their work to please God (Abualigah, Darwish, Davies, Haq, & Ahmad, 2023). When facing challenging stressors, these individuals will always be attached to God, adhere to religious beliefs and remain steadfast in their motivation to overcome these stressors (Azeem et al., 2023). Azeem et al.'s (2023) study only focused on religiousness as a moderator in the relationship between challenge stressors and job performance. It is important to distinguish intrinsic religiosity and extrinsic religiosity (Allport & Ross, 1967). This study attempts to close the gap by proposing the following hypothesis:

H₂: Intrinsic religiosity moderates the positive influence of challenge stressors and job performance.

2.3. Challenge Stressors, Extrinsic Religiosity, and Job Performance

Individuals need attachment figures in the workplace based on attachment theory (Bowlby, 1969). One of the attachment styles is the anxious attachment style (Ainsworth et al., 1978). This style refers to individuals who worry that other people will not be available when needed. This worry is formed through experiences of unreliable support in relationships with attachment figures. These individuals only take advantage of relationships with attachment figures but do not build attachments that are capable of building a sense of security. The extrinsic religiosity that individuals have can reflect an anxious attachment style. Individuals who have extrinsic religiosity look at religion as a medium and go to places of worship only to socialize (Allport, 1963) and these individuals do not have holy devotion (Davari, Iyer, & Strutton, 2017). These people are also not ethically sensitive and tend not to fear legal consequences (Arli, Kubacki, Tjiptono, & Morenodiez, 2017). A literature search has not found any research that places extrinsic religiosity as a moderating variable in the relationship between challenge stressors and job performance. Individuals with extrinsic religiosity will believe in their efforts by maximizing all their efforts so they can overcome existing stress so that in the end they can still achieve good performance in facing challenge stressors. This study suggests that extrinsic religiosity can act as a moderating variable in this relationship by constructing the following hypothesis:

H₃: Extrinsic religiosity moderates the positive influence of challenge stressors and job performance.

The research conceptual model is presented in Figure 1.

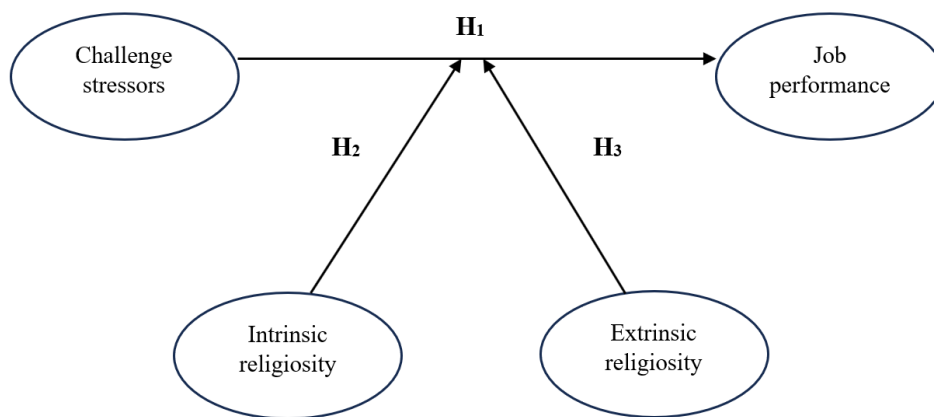


Figure 1. Research conceptual model.

3. METHODS

3.1. Research Sample

Quantitative research using the positivist paradigm was adopted in this study. The data used is primary data. These data were gathered through an online questionnaire survey. The use of the questionnaire survey method allows for obtaining the perceptions of individuals who are the target respondents (Speklé & Widener, 2018a, 2018b). In addition, according to the original environment of the selected sample, this method also allows for providing evidence from relatively large samples based on complex and varied facts. The sampling design is non-probability sampling using purposive sampling. The purposive sampling method makes it possible to obtain information from individuals who meet certain criteria set by the researcher by the research objectives. This study adopts a cross-sectional study that collects data only once at a certain point in time. This study focuses on testing the effect of challenge stressors on job performance by placing intrinsic and extrinsic religiosity as moderating variables. This cross-sectional data collection method is adequate to gather the data needed to prove the research hypotheses. This study establishes three criteria for determining individuals who are eligible to become respondents. First, respondents eligible to participate in this research are individuals who worked as full-time employees. Full-time employees experience high work stress due to carrying a heavy workload (Abbas & Raja, 2019; Azeem et al., 2023). They have inflexible working hours, generally from 8 am to 5 pm and have a large workload. This condition is relevant to this research which studies stressor issues. Second, the full-time employees selected are employees who work in a variety of organizations. Respondents were selected from various organizations to achieve maximum variation from different environments (Abbas & Raja, 2019; Song, Wu, & Gu, 2017). Third, the organizations where employees work are Jakarta, Bogor, Depok, Tangerang, and Bekasi in Indonesia. Jakarta is recorded as one of the cities with high- stress levels (CNN Indonesia, 2022). Most of the organization is in Jakarta but many employees are domiciled in Bogor, Depok, Tangerang, and Bekasi. The mobilization of employees from these cities to Jakarta and vice versa which generally experiences traffic jams is certainly one of the factors that increases stress levels.

3.2. Variable Measurement

The purposes of this current study are to examine the effect of challenge stressors on job performance and place intrinsic religiosity and extrinsic religiosity as variables that strengthen or weaken the effect. Therefore, challenge stressors are independent variables while job performance is the dependent variable. Furthermore, intrinsic religiosity and extrinsic religiosity are moderating variables.

The instrument used to measure all variables in this research is adapted from previous studies. All instruments use a Likert scale of 1 – 5. Job performance is measured using instruments from Williams and Anderson (1991). An

example of a statement is I can complete the task given. The instrument developed by Cavanaugh et al. (2000) is used to assess challenge stressors. One example of a statement is the amount of time spent at work. The modified instrument by Gorsuch and McPherson (1989) is used to assess both religiosity. An example of intrinsic religiosity measurement is that I often feel the strong presence of God. An example of extrinsic religiosity measurement is I pray mainly to get help and protection.

3.3. Data Analysis Techniques

This research uses variance-based Structural Equation Modelling (SEM) or Partial Least Square (SEM-PLS) to analyze the data. The software used is WarpPLS version 7.0. The current research is exploratory empirical research to predict structural relationships based on existing theory. Therefore, SEM-PLS is appropriate data analysis. The initial step in evaluating a measurement model is to determine whether the variables used are included in the formative construct or the reflective construct. Formative constructs that each indicator is unique so resolves in the indicator will cause resolves in the construct (Hair, Risher, Sarstedt, & Ringle, 2019; Hair Jr, Sarstedt, Hopkins, & Kuppelwieser, 2014; Sholihin & Ratmono, 2021). Meanwhile, reflective constructs highlight that each indicator has the potential to be removed as long as the construct still has adequate reliability (Hair et al., 2019; Hair Jr et al., 2014; Sholihin & Ratmono, 2021). Challenge stressor variables and job performance were measured formatively. A variable can be categorized as a formative measure if it meets the following criteria: It has a p-value <0.05 and a Variance Inflation Factor (VIF) value smaller than 3.3 (Hair et al., 2019; Sholihin & Ratmono, 2021). Meanwhile, the intrinsic religiosity variable and the extrinsic religiosity variable are measured reflectively. A variable can be categorized as a reflective measure if it meets validity (convergent and discriminant) and reliability. Convergent validity was assessed using factor loading, p-value and Average Variance Extracted (AVE) value. Cross-loading, Fornell-Larcker, and Hetero-trait-mono-trait (HTMT) ratio approaches were used to assess the discriminant validity. This research uses composite reliability values and Cronbach's alpha to assess the internal consistency reliability.

4. RESULTS

4.1. Research Sample

The total responses obtained amounted to 153. All responses received can be used in the analysis. This is possible because the questionnaire was designed using Google Forms which eliminates the problem of missing values by activating the required mode which requires respondents to respond to all the statements given. The complete demographic data is presented in Table 1. Most of the respondents who participated were women. Employees with an age range of < 23-43 years dominate this research. Respondents who participated on average had an undergraduate degree level of education. The average occupancy of respondents is less than 10 years.

Table 1. Demographic data of respondents.

Description	Number	In %
Gender		
Female	102	66.67%
Male	51	33.33%
Age		
< 23 - 43 years old	148	96.74%
44 - 58 years old	4	2.61%
> 58 years old	1	0.65%
Educational background		
Undergraduate degree	142	92.81%
Graduate degree	10	6.54%
Postgraduate degree	1	0.65%
Length of employment		
< 10 years	137	89.54%
> 10 years	16	10.46%

4.2. Measurement Model

4.2.1. Formative Measurement Model

Challenge stressors and job performance variables are measured formatively. Table 2 shows that all indicators of this variable have met the formative measure criteria.

Table 2. Criteria of the formative construct.

Variables	Indicators	P-value	VIF
Challenge stressors (CS)	CS—1	0.002	1.317
	CS—2	0.004	1.351
	CS—3	< 0.001	1.673
	CS—4	< 0.001	1.589
	CS—5	< 0.001	1.876
	CS—6	0.001	1.691
Job performance (JP)	JP—1	< 0.001	1.778
	JP—2	< 0.001	1.834
	JP—3	0.006	1.521
	JP—4	< 0.001	1.739
	JP—5	0.036	1.526
	JP—6	< 0.001	1.718

4.2.2. Reflective Measurement Model

The intrinsic religiosity and extrinsic religiosity variables are measured reflectively. The assessment of the reflective measurement model was carried out by conducting validity tests (convergent and discriminant validity) and reliability tests.

4.2.2.1. Test of Convergent Validity

The results in Table 3 show that all indicators have a loading factor above 0.40 and the Average Variance Extracted (AVE) value is above 0.50. These results show that the criteria for convergent validity have been fulfilled.

Table 3. Convergent validity result.

Variables	Indicators	Loading factors	P-value	AVE
Intrinsic religiosity (IR)	IR--1	0.821	< 0.001	0.711
	IR--2	0.886	< 0.001	
	IR--3	0.878	< 0.001	
	IR--4	0.860	< 0.001	
	IR--5	0.766	< 0.001	
Extrinsic religiosity (ER)	ER--1	0.650	< 0.001	0.630
	ER--2	0.654	< 0.001	
	ER--3	0.898	< 0.001	
	ER--4	0.900	< 0.001	
	ER--5	0.826	< 0.001	

4.2.2.2. Test of Discriminant Validity

Table 4 shows the test results using the cross-loading approach. All indicators have cross-loading values greater than the factor loading values which means that the discriminant validity criteria have been met.

Table 4. Discriminant validity - cross-loading approach.

Variables	Indicators	IR	ER
IR	IR--1	0.821	-0.053
	IR--2	0.886	-0.007
	IR--3	0.878	0.179
	IR--4	0.860	-0.186
	IR--5	0.766	0.068
ER	ER--1	-0.182	0.650
	ER--2	0.000	0.654
	ER--3	0.004	0.898
	ER--4	0.083	0.900
	ER--5	0.049	0.826

The results of discriminant validity testing using the Fornell-Larcker approach in Table 5 show that the discriminant validity criteria have been met because the AVE value in the diagonal column is greater than the correlation between constructs.

Table 5. Discriminant validity- Fornell-Larcker approach.

Variables	IR	ER
IR	0.843	
ER	0.172	0.794

Table 6 shows the Heterotrait-Monotrait (HTMT) ratio values for all variables below 0.90. This means that discriminant validity has been met.

Table 6. Discriminant validity HTMT ratio approach.

Variables	CS	JP	IR
Job performance	0.169		
Intrinsic religiosity	0.392	0.270	
Extrinsic religiosity	0.170	0.837	0.207

4.2.2.3. Test of Reliability

The results of reliability testing are shown in Table 7. All variables show composite reliability and Cronbach's alpha greater than 0.70 but not exceeding 0.95. It means reliability testing criteria have been met.

Table 7. Reliability test.

Variables	Composite reliability	Cronbach's alpha
IR	0.925	0.898
ER	0.893	0.847

4.3. Structural Model

4.3.1. Hypotheses Testing

The test results show that this research successfully supports H₁. The higher the challenge stressors, the higher the job performance. The p-value and coefficient are <0.01 and 0.23 respectively. The test results also support H₂. Intrinsic religiosity is proven to weaken the positive influence of challenge stressors on job performance. The p-value is 0.04 and the coefficient value is -0.14 respectively. This research also succeeded proved H₃ with a p-value and coefficient value of <0.01 and 0.24 respectively. These results prove the moderating role of extrinsic religiosity in the relationship between challenge stressors and job performance. All hypotheses testing results are presented in Table 8.

Table 8. Hypotheses test result.

Description	Path coefficient	P-value	Conclusion
H ₁ : Challenge stressors → Job performance	0.230	< 0.01***	Accepted
H ₂ : Challenge stressors*intrinsic religiosity → Job performance	-0.140	0.04**	Accepted
H ₃ : Challenge stressors*extrinsic religiosity → Job performance	0.240	< 0.01***	Accepted

Note: *** $p < 0.01$; ** $p < 0.05$.

Figure 2 presents the hypotheses test result.

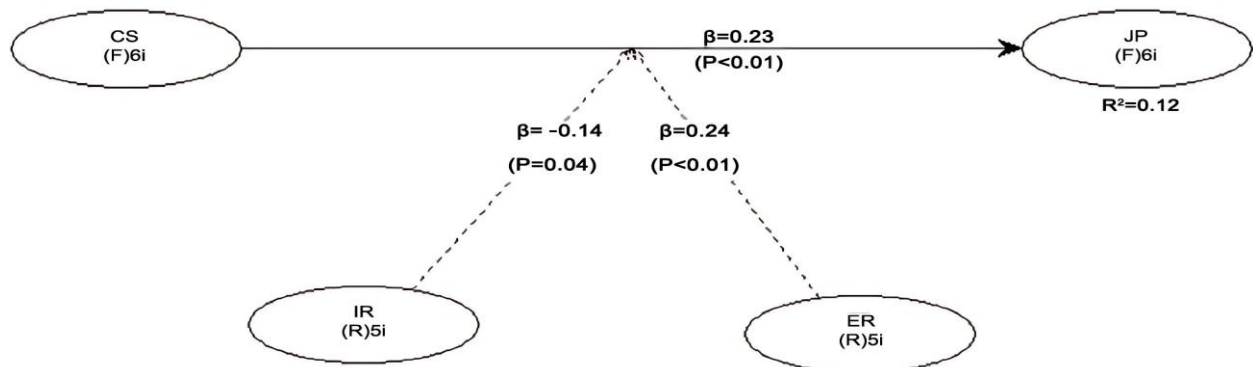


Figure 2. Result of hypotheses test.

Note: CS: Challenge stressors, IR: Intrinsic religiosity, ER: Extrinsic religiosity, JP: Job performance.

5. DISCUSSION

This research succeeded in proving the first hypothesis. The higher the challenge stressors, the higher the job performance. These results are in line with COR theory. Azeem et al. (2023) and Lina (2024) also succeeded in proving the same results. Individuals can still see opportunities for personal growth when facing challenging stressors. Resource sacrifices are being made now but it is anticipated that these sacrifices will protect them against future losses. For example, a lot of time is being given to carry out the new tasks given but through this sacrifice of time, it is hoped that we can gain useful knowledge that can support career growth in the future. There are still opportunities for growth in the future when facing challenging stressors. Individuals tend to continue to be motivated to overcome these stressful conditions by making maximum effort. Individuals are expected to be successful in overcoming the stressors and challenges they face through these efforts. One form of success in dealing with this stressor is achieving maximum job performance.

Challenge stressors faced by individuals can be in the form of many tasks or projects that must be done and limited time to complete the work. Various work pressures felt due to limited resources. In addition, challenge stressors are also cohesive with the responsibilities of the work that are owned. The magnitude and scope of the imposed duties can be stressors when individuals feel that the burden given is not following their capacity. However, individuals who face challenge stressors can see that there are still opportunities for growth in the future if they can overcome these stressors. Therefore, they will make maximum efforts to overcome these stressors. Success in overcoming stressors is reflected in the achievement of maximum work performance.

Intrinsic religiosity weakens the positive influence of challenge stressors on job performance. This result is consistent with Lina (2024). Intrinsic religiosity individuals are focused and enclosed to God following the attachment theory. They believe that by attaching themselves to God they will be able to face various challenges and pressures, including those related to work. Even though challenge stressors are seen as stressors that encourage individual development and have a significant impact on job performance, individuals with intrinsic religiosity will still view them as work stress. This stressful condition is not expected because work should be a calling and carried out with a happy heart. Stress at work will ultimately hurt the mentality of the individual

concerned and also the achievement of work performance. Therefore, the influence of challenge stressors on job performance can be weakened if the individual has intrinsic religiosity. Stress at work will ultimately harm the individual's mentality and also the achievement of work performance. Individuals with intrinsic religiosity will always focus on God so that in everything they do including work, they realize that work is a calling in life that must be carried out with joy. These individuals will view that any form of stress, whether it encourages or inhibits personal growth must be overcome optimally. There should be no stress in carrying out activities. Therefore, intrinsic religiosity weakens the impact of challenge stressors on performance achievement. Extrinsic religiosity strengthens the impact of challenge stressors on job performance through the results of this research. Individuals with extrinsic religiosity utilize all the efforts they have to overcome existing stress, including stress at work. This is in line with attachment theory especially the anxious attachment style. For individuals with extrinsic religiosity, a relationship with an attachment figure, God does not foster a feeling of safety and merely takes advantage of the existing connection. Therefore, these individuals will rely on personal efforts to overcome them because they do not have other factors to rely on, including relationships with attachment figures in facing stressful conditions such as challenge stressors. They will maximize all their efforts so that they can overcome the existing stress so that in the end they can still achieve good performance. Individuals with extrinsic religiosity will maximize various personal efforts in overcoming various stressors including stress at work. According to attachment theory, especially the anxious attachment style, these individuals view attachment and relationship to God as not a reliable relationship. Personal efforts are still seen as the most reliable efforts in solving various life problems including overcoming stress. Individuals with extrinsic religiosity view challenge stressors as challenging stressors. Therefore, these individuals will make maximum efforts to overcome these stressors so that in the end they can achieve maximum work performance.

6. CONCLUSION, LIMITATION AND RECOMMENDATION

This research proved the higher the challenge stressors, the higher the job performance. These results follow the COR theory. Challenge stressors are seen as a challenge to grow and perform better. This research also proved that intrinsic religiosity weakens the positive influence of challenge stressors on job performance. Meanwhile, extrinsic religiosity has been proven to strengthen the positive influence of challenge stressors on job performance. These two results are in line with attachment theory. Individuals who have intrinsic religiosity recognize that work is a calling so any conditions in the work environment that cause stress must be minimized. On the other hand, individuals who have extrinsic religiosity will try their best to deal with stressors, including stress at work.

This research has limitations. First, this research only focuses on challenge stressors. Future research could complement this research model by investigating both types of stressors, namely challenge stressors and hindrance stressors. Second, future research can focus on using certain professions such as lecturers, auditors, and others.

Funding: This research is supported by the Faculty of Economics and Business, Pelita Harapan University (Grant number: 031/L-ORP-FEB/XII/2024).

Institutional Review Board Statement: The Ethical Committee of the Pelita Harapan University, Indonesia has granted approval for this study (Ref. No. 028/Priv/ECBD/VIII/2024).

Transparency: The author states that the manuscript is honest, truthful, and transparent, that no key aspects of the investigation have been omitted, and that any differences from the study as planned have been clarified. This study followed all writing ethics.

Competing Interests: The author declares that there are no conflicts of interests regarding the publication of this paper.

REFERENCES

- Abbas, M., & Raja, U. (2019). Challenge-hindrance stressors and job outcomes: The moderating role of conscientiousness. *Journal of Business and Psychology*, 34(2), 189-201. <https://doi.org/10.1007/s10869-018-9535-z>

- Abualigah, A., Darwish, T. K., Davies, J., Haq, M., & Ahmad, S. Z. (2023). Supervisor support, religiosity, work engagement, and affective commitment: Evidence from a Middle Eastern emerging market. *Journal of Asia Business Studies*, 18(1), 1-20. <https://doi.org/10.1108/JABS-11-2022-0394>
- Ainsworth, M. D. S., Blehai, M. C., Waters, E., & Wall, S. (1978). *Patterns of attachment: A psychological study of the strange situation*. Hillsdale, NJ: Erlbaum.
- Allport, G. W. (1963). Behavioral science, religion, and mental health. *Journal of Religion and Health*, 2(3), 187-197. <https://doi.org/10.1007/BF01533333>
- Allport, G. W., & Ross, J. M. (1967). Personal religious orientation and prejudice. *Journal of Personality and Social Psychology*, 5(4), 432-443. <https://doi.org/10.1037/h0021212>
- Arli, D., Kubacki, K., Tjiptono, F., & Morenodiez, S. (2017). Religiousness and digital piracy among young consumers in an emerging market. *Young Consumers*, 18(1), 40-53. <https://doi.org/10.1108/YC-08-2016-00627>
- Asamani, L., Asumeng, M., Anum, A., & Twumasi, E. (2022). Religiosity and safety performance: Mediating role of safety behaviour. *International Journal of Workplace Health Management*, 15(6), 745-760. <https://doi.org/10.1108/IJWHM-06-2020-0096>
- Azeem, M. U., Haq, I. U., Murtaza, G., & Jaffery, H. (2023). Challenge-hindrance stressors, helping behavior and job performance: Double-edged sword of religiousness. *Journal of Business Ethics*, 184(3), 687-699. <https://doi.org/10.1007/s10551-022-05129-7>
- Bol, J. C., & Loftus, S. (2023). The dual-role framework: A structured approach for analyzing management controls. *Journal of Management Accounting Research*, 35(1), 49-68. <https://doi.org/10.2308/JMAR-2021-065>
- Bowlby, J. (1969). Attachment and loss, volume I: Attachment. (Tavistock institute of human relations). *The British Journal of Sociology*, 21(1), 111-112. <https://doi.org/10.2307/588279>
- Cavanaugh, M. A., Boswell, W. R., Roehling, M. V., & Boudreau, J. W. (2000). An empirical examination of self-reported work stress among US managers. *Journal of Applied Psychology*, 85(1), 65-74. <https://doi.org/10.1037/0021-9010.85.1.65>
- Chong, V. K., & Eggleton, I. R. C. (2007). The impact of reliance on incentive-based compensation schemes, information asymmetry and organisational commitment on managerial performance. *Management Accounting Research*, 18(3), 312-342. <https://doi.org/10.1016/j.mar.2007.04.002>
- Cicirelli, V. (2004). God as the ultimate attachment figure for older adults. *Attachment & Human Development*, 6(4), 371-388. <https://doi.org/10.1080/1461673042000303091>
- CNN Indonesia. (2022). *Research reveals Jakarta is a city with high stress levels in the world [Add English translation]*. CNN Indonesia. (In Indonesian). Retrieved from <https://www.cnnindonesia.com/gaya-hidup/20220305164235-269-767186/riset-ungkap-jakarta-masuk-kota-dengan-tingkat-stres-tinggi-di-dunia>
- Crawford, E. R., LePine, J. A., & Rich, B. L. (2010). Linking job demands and resources to employee engagement and burnout: a theoretical extension and meta-analytic test. *Journal of Applied Psychology*, 95(5), 834-848. <https://doi.org/10.1037/a0019364>
- Davari, A., Iyer, P., & Strutton, D. (2017). Investigating moral links between religiosity, altruism, and green consumption. *Journal of Nonprofit & Public Sector Marketing*, 29(4), 385-414. <https://doi.org/10.1080/10495142.2017.1326338>
- Frazier, M. L., Gooty, J., Little, L. M., & Nelson, D. L. (2015). Employee attachment: Implications for supervisor trustworthiness and trust. *Journal of Business and Psychology*, 30(2), 373-386. <https://doi.org/10.1007/s10869-014-9367-4>
- Gorsuch, R. L., & McPherson, S. E. (1989). Intrinsic/extrinsic measurement: I/E-revised and single-item scales. *Journal for the Scientific Study of Religion*, 28(3), 348-354. <https://doi.org/10.2307/1386745>
- Groen, B. A., Wouters, M. J., & Wilderom, C. P. (2017). Employee participation, performance metrics, and job performance: A survey study based on self-determination theory. *Management Accounting Research*, 36, 51-66. <https://doi.org/10.1016/j.mar.2016.10.001>
- Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When to use and how to report the results of PLS-SEM. *European Business Review*, 31(1), 2-24.

- Hair Jr, J. F., Sarstedt, M., Hopkins, L., & Kuppelwieser, V. G. (2014). Partial least squares structural equation modeling (PLS-SEM) An emerging tool in business research. *European Business Review*, 26(2), 106-121.
- Hartmann, F., & Slapničar, S. (2012). The perceived fairness of performance evaluation: The role of uncertainty. *Management Accounting Research*, 23(1), 17-33. <https://doi.org/10.1016/j.mar.2011.10.004>
- Hobfoll, S. E. (1989). Conservation of resources: A new attempt at conceptualizing stress. *American Psychologist*, 44(3), 513-524. <https://doi.org/10.1037/0003-066X.44.3.513>
- Horan, K. A., Nakahara, W. H., DiStaso, M. J., & Jex, S. M. (2020). A review of the challenge-hindrance stress model: Recent advances, expanded paradigms, and recommendations for future research. *Frontiers in Psychology*, 11, 560346. <https://doi.org/10.3389/fpsyg.2020.560346>
- Jannesari, M. T., & Sullivan, S. E. (2022). Leaving on a jet plane? The effect of challenge-hindrance stressors, emotional resilience and cultural novelty on self-initiated expatriates' decision to exit China. *Personnel Review*, 51(1), 118-136. <https://doi.org/10.1108/PR-05-2020-0362>
- Kirkpatrick, L. A. (1998). God as a substitute attachment figure: A longitudinal study of adult attachment style and religious change in college students. *Personality and Social Psychology Bulletin*, 24(9), 961-973. <https://doi.org/10.1177/0146167298249004>
- Lina, L. (2024). The moderating role of intrinsic religiosity in the relationship of stressors and job performance: Evidence from Indonesia. *Problems and Perspectives in Management*, 22(1), 255-267. [https://doi.org/10.21511/ppm.22\(1\).2024.22](https://doi.org/10.21511/ppm.22(1).2024.22)
- Lina, L., Sholihin, M., Sugiri, S., & Handayani, W. (2022). The effect of formal performance evaluation and intrinsic religiosity on trust. *Cogent Business & Management*, 9(1), 2127191. <https://doi.org/10.1080/23311975.2022.2127191>
- Liu, Y., & Ren, L. (2022). Challenge-hindrance stressors and career initiative: A moderated mediation model. *Journal of Managerial Psychology*, 37(5), 467-479. <https://doi.org/10.1108/JMP-05-2020-0227>
- Lourenço, S. M. (2020). Do self-reported motivators really motivate higher performance? *Management Accounting Research*, 47, 100676. <https://doi.org/10.1016/j.mar.2019.100676>
- Sholihin, M., & Ratmono, D. (2021). *SEM_PLS analysis with WarpPLS for nonlinear relationships in social and business research [Add English translation]* (2nd ed.). Yogyakarta: Penerbit Andi.
- Song, J., Wu, J., & Gu, J. (2017). Voice behavior and creative performance moderated by stressors. *Journal of Managerial Psychology*, 32(2), 177-192. <https://doi.org/10.1108/JMP-03-2016-0078>
- Speklé, R. F., & Widener, S. K. (2018a). Challenging issues in survey research: Discussion and suggestions. *Journal of Management Accounting Research*, 30(2), 3-21. <https://doi.org/10.2308/jmar-51860>
- Speklé, R. F., & Widener, S. K. (2018b). Special forum on survey research. *Journal of Management Accounting Research*, 30(2), 1-2. <https://doi.org/10.2308/jmar-10584>
- Sprinkle, G. B., & Williamson, M. G. (2006). Experimental research in managerial accounting. *Handbooks of Management Accounting Research*, 1, 415-444. [https://doi.org/10.1016/S1751-3243\(06\)01017-0](https://doi.org/10.1016/S1751-3243(06)01017-0)
- Williams, L. J., & Anderson, S. E. (1991). Job satisfaction and organizational commitment as predictors of organizational citizenship and in-role behaviors. *Journal of Management*, 17(3), 601-617. <http://dx.doi.org/10.1177/014920639101700305>
- Xia, Y., Schyns, B., & Zhang, L. (2019). Why and when job stressors impact voice behaviour: An ego depletion perspective. *Journal of Business Research*, 109, 200-209. <https://doi.org/10.1016/j.jbusres.2019.11.053>
- Yu, J., Liu, J., Lin, S., & Chi, X. (2024). The relationship between stressors and Chinese employees' innovative work behavior: The role of task crafting and psychological detachment. *European Journal of Innovation Management*, 27(6), 1864-1884. <https://doi.org/10.1108/EJIM-08-2022-0417>

Views and opinions expressed in this article are the views and opinions of the author(s). International Journal of Management and Sustainability shall not be responsible or answerable for any loss, damage or liability etc. caused in relation to/arising out of the use of the content.