

UNPACKING THE EVALUATION-PERFORMANCE LINK: THE ROLE OF SUBORDINATE TRUST IN SUPERVISORS**Neny Desriani**Accounting Departement, Faculty of Economic and Business, University Lampung, Bandar Lampung, Lampung, Indonesia
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<http://doi.org/10.23960/jak.v30i2.4227>**ABSTRACT**

This study unpacks the relationship between formal performance evaluation and job performance by examining the mediating role of subordinates' trust in their supervisors. Data were collected through an online survey of 103 teachers from private schools in Indonesia and analyzed using Structural Equation Modelling (SEM) with Smart PLS 4.0. The findings reveal that formal performance evaluation systems foster greater trust in supervisors, which in turn significantly enhances job performance. Theoretically, this study extends the performance evaluation literature by highlighting trust as a critical relational mechanism that connects evaluation practices to employee outcomes. Practically, the results emphasize the strategic importance of cultivating trust through fair and structured evaluation systems to improve organizational effectiveness.

Keywords: Job Performance, Performance Measurement, Teacher Performance, Trust**ABSTRAK**

Penelitian ini menganalisis hubungan antara evaluasi kinerja formal dan kinerja pekerjaan dengan memeriksa peran mediasi kepercayaan bawahan terhadap atasan mereka. Data dikumpulkan melalui survei online terhadap 103 guru dari sekolah swasta di Indonesia dan dianalisis menggunakan Model Persamaan Struktural (SEM) dengan Smart PLS 4.0. Temuan menunjukkan bahwa sistem evaluasi kinerja formal meningkatkan kepercayaan terhadap atasan, yang pada gilirannya secara signifikan meningkatkan kinerja pekerjaan. Secara teoritis, penelitian ini memperluas literatur evaluasi kinerja dengan menyoroti kepercayaan sebagai mekanisme relasional kritis yang menghubungkan praktik evaluasi dengan hasil karyawan. Secara praktis, hasil penelitian ini menekankan pentingnya secara strategis untuk menumbuhkan kepercayaan melalui sistem evaluasi yang adil dan terstruktur guna meningkatkan efektivitas organisasi.

Kata Kunci: Kinerja Pekerjaan, Pengukuran Kinerja, Kinerja Guru, Kepercayaan**A. INTRODUCTION**

Performance evaluation represents a central component of management accounting and has long been recognized as a cornerstone of the management control system (Asiaei, Bontis, Barani, & Jusoh, 2021; Bracci, Mouhcine, Rana, & Wickramasinghe, 2022). Within this framework, control is viewed as a process through which managers ensure that organizational resources are deployed effectively and efficiently to achieve strategic objectives (Anthony & Govindarajan, 2007). This perspective has encouraged accounting scholars to examine performance evaluation not merely as an administrative activity, but as a structured accounting control designed to plan operations, monitor activities, and assess outcomes (Alsharari, 2024; Beusch, Frisk, Rosén, & Dilla, 2022; Chenhall & Langfield-Smith, 1998). One consequence of performance measurement by superiors is trust (Lau & Buckland, 2001; Sholihin & Pike, 2009; Yang & Holzer, 2006). Researchers from various disciplines have stated that trust will be beneficial to organizations, but have not agreed on how these benefits are obtained (Dirks & Ferrin, 2002; Dirks & Jong, 2022). Interpersonal trust is important in relation to the relationship between superiors and subordinates, but is generally not considered sufficient for superiors to control the behavior of their subordinates. Therefore, superiors will usually use formal controls such as performance appraisal systems to control the behavior of their subordinates (Tarun K Das & Teng, 1998; Tushar Kanti Das & Teng, 2001; Radtke, Speklé, & Widener, 2023).

A growing body of research suggests that performance measurement systems may influence relational dynamics within organizations, particularly the degree of trust between subordinates and supervisors (Desriani & Sholihin, 2012; Hartmann & Slapničar, 2009; Lau & Sholihin, 2005). While trust has been widely acknowledged as

beneficial for organizational functioning, the mechanisms through which trust is cultivated remain contested. Some scholars argue that formal systems of control, such as performance evaluation, may erode trust by signaling distrust and constraining autonomy (Malhotra & Murnighan, 2002). Conversely, other studies demonstrate that well-designed formal systems can enhance trust by ensuring fairness, consistency, and transparency in evaluation processes (Coletti, Sedatole, & Towry, 2005; Weibel et al., 2016). These conflicting findings highlight the need to re-examine the relationship between formal performance evaluation and trust (Long & Sitkin, 2018).

From an accounting perspective, this relationship is particularly important because performance evaluation systems serve dual purposes: they are designed to generate reliable information for decision-making while simultaneously shaping behavioral outcomes. Empirical evidence also suggests that performance measurement improves individual work outcomes, including within the education sector where teacher performance is closely linked to student achievement and institutional effectiveness (Cheng, Fu, Han, & Zarifis, 2017). Yet, questions remain regarding which features of formal performance evaluation systems are most effective in fostering trust, and how such trust translates into improved job performance.

This study seeks to address these gaps by focusing on formal performance evaluation in the context of Indonesian private schools. Unlike much of the management accounting literature, which has concentrated on corporate or financial institutions Hartmann and Slapničar (2009); Lau and Sholihin (2005), this research examines a knowledge-intensive service sector where human capital is the primary intangible resource. Educational institutions not only contribute to national human resource development but also hold a distinctive moral and social responsibility. Despite this, management accounting research has paid limited attention to performance evaluation in schools. This study aims to test the effect of formal performance evaluation on job performance through the mediating role of subordinates' trust in supervisors. By focusing on Indonesian private schools, it highlights how control-trust theory can be generalized beyond corporate settings. Against this backdrop, the present study pursues two research questions:

1. Does the use of a formal performance evaluation system positively influence subordinates' trust in their supervisors?
2. Does subordinates' trust in supervisors enhance job performance?

By addressing these questions, this study makes several contributions. First, it extends the literature on performance evaluation and trust attribution Hartmann and Slapničar (2009); Lau and Sholihin (2005) the underexplored context of educational institutions. Second, it demonstrates the generalizability of prior findings across industries and sectors, thereby contributing to knowledge accumulation in management accounting. Third, it enriches the understanding of how accounting-based controls can serve not only technical and informational purposes but also relational functions, particularly in contexts where trust is essential for performance.

This study employed a sample of 103 teachers from private schools in Indonesia. In contrast, much of the existing literature on performance evaluation systems has relied on data from corporate or non-educational settings, such as financial institutions or industrial companies (Alsaid & Ambilichu, 2021; Hartmann, Kraus, Nilsson, Anthony, & Govindarajan, 2020; Lau & Sholihin, 2005; Lăzăroiu, Ionescu, Andronie, & Dijmărescu, 2020; Reddy, Rao, & Krishnanand, 2019; Robert, Giuliani, & Gurau, 2022). By situating the analysis in schools, this study responds to the need for examining the generalizability of earlier findings in a different institutional context.

In educational settings, trust is particularly critical for achieving organizational goals. Research has shown that trust enhances collaboration, supports effective leadership, and strengthens performance outcomes in schools (Parlar, Türkoğlu, & Cansoy, 2022). Trust in supervisors is vital because it enables leaders to influence their subordinates more effectively. Job performance is central in all organizations, but in schools it carries additional weight, given that teacher performance directly shapes student learning, institutional effectiveness, and long-term human capital development.

The selection of schools as the research context is also justified by their unique nature as knowledge-intensive organizations that depend heavily on human capital as a critical intangible resource (Hunter & Springer, 2022). Schools are not only centers for transmitting knowledge but also play a fundamental role in creating expertise and contributing to the broader development of human resources, which has far-reaching implications for the socioeconomic well-being of a nation. Despite this significance, the management accounting literature has devoted limited attention to the measurement of teacher performance in educational institutions. Thus, research in this setting can yield both theoretical insights and practical contributions by offering empirical evidence on how formal performance evaluation systems shape trust and influence job performance in schools (Finster & Milanowski, 2018; Hunter & Springer, 2022).

The remainder of this paper is structured as follows. Section two reviews the relevant literature and develops the theoretical framework supporting the proposed hypotheses. Section three describes the research methodology, including data collection and analysis procedures. Section four presents the results of the empirical analysis. Finally, section five concludes with a discussion of the findings, theoretical contributions, managerial implications, societal implications, and limitations, alongside directions for future research.

B. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

The Relationship between Performance Measurement Systems and Trust

Empirical evidence shows that system performance evaluation has the potential to significantly influence trust (Coletti et al., 2005). The conclusions of various studies indicate that the use of a formal performance evaluation system has a positive impact on trust because it allows for higher integrity, honesty, fairness, and consistency in formal performance evaluations compared to informal performance evaluations. In other words, formality provides structure and reduces ambiguity, ensuring that evaluations are less dependent on personal bias and more reliant on agreed-upon standards. This not only strengthens perceptions of fairness but also contributes to a more predictable and transparent work environment, which is essential for the cultivation of trust between superiors and subordinates.

Trust is a critical factor in performance in organizations (Maestrini, Patrucco, Luzzini, Caniato, & Maccarrone, 2021). A study found that trust was a key factor in management change and employee situations in both interpersonal and organizational contexts (Karhapää, Savolainen, & Malkamäki, 2022). Trust acts as a lubricant for organizational processes, reducing conflict, fostering collaboration, and enabling employees to embrace change initiatives with greater confidence. In this sense, trust functions not only as a psychological safety mechanism but also as a strategic resource that enhances organizational adaptability. Furthermore, trust has a positive effect on individual behavior and can improve employee performance outcomes (Chenhall & Langfield-Smith, 2007; Lina, Sholihin, Sugiri, & Handayani, 2022).

The formal performance measurement system serves a number of purposes and has several positive effects (Cardy, 2015; Fareed, Su, Almutairi, Munir, & Fareed, 2022; Yang & Holzer, 2006). Such systems not only provide a framework for monitoring and evaluating employee contributions but also play a central role in aligning individual objectives with organizational strategy. By establishing explicit performance standards, organizations can motivate employees, enhance accountability, and reduce uncertainty in supervisory relationships, all of which contribute to stronger trust. A mechanical control system like the reward system may be compatible with organizational trust (Chenhall & Langfield-Smith, 2007).

When supervisors communicate performance targets formally and transparently, managers and supervisors may feel more trusting of one another (Verburg et al., 2018). This transparency in goal-setting signals respect and fairness, as subordinates clearly understand the expectations placed upon them and can evaluate whether the standards are reasonable. Transparent systems minimize suspicion of favoritism or hidden agendas, thereby strengthening the relational trust between parties. The ability to provide more consistent, more accurate, and more unbiased performance evaluations will be enhanced by supervisors who define performance targets, measure performance with clear metrics, and award based on clear allocation rules (i.e., high formality).

Conversely, low formality, characterized by the subjective allocation of awards using only one's own discretion, can erode trust. In such contexts, subordinates may perceive evaluation processes as arbitrary or politically motivated, leading to frustration, reduced motivation, and even distrust toward supervisors. This underlines the importance of formality as a safeguard against perceived injustice. Researchers contend that this will promote a notion of subordinates' trust in their superiors' attitude when they formally discuss performance expectations with them.

H1: The positive effect of using a formal performance evaluation system will increase subordinates' trust.

The Relationship between Trust and Performance

Because it improves cooperation and resolves agency issues, interpersonal trust is particularly crucial in relationships between supervisors and their subordinates (Fisher, Maines, Pfeffer, & Sprinkle, 2005). Interpersonal trust also reduces subordinates' perceived desire to engage in short-term opportunistic behavior. In practical terms, this means that when employees trust their supervisors, they are less likely to withhold effort, manipulate outcomes, or pursue individual gains at the expense of collective goals. Trust mitigates opportunism by creating a sense of mutual obligation and psychological security in the relationship.

According to agency theory, principals (bosses) and agents (subordinates) are two economic agents trying to maximize their utility. Each party, both superiors and subordinates, will make a trade-off between the proposed plan or budget and the actual potential that should be by storing private information (information asymmetry). This dynamic often leads to agency problems, where subordinates may withhold information or misrepresent their capabilities to secure personal benefits. Trust, however, can act as a mechanism to reduce such agency costs by encouraging honest information exchange and reducing the need for costly monitoring systems. With the existence of trust between subordinates and superiors, there will be an exchange of information between superiors and subordinates, thereby increasing performance.

A study on organizational culture, leadership, and performance found that trust is a key factor in fostering a productive work environment. The study suggests that trust can help align individual and team efforts with organizational goals, leading to better performance. This finding highlights how trust facilitates goal congruence the process by which employees internalize organizational priorities and commit their effort toward achieving them. Without trust, misalignment between individual and organizational interests is more likely to persist, reducing performance efficiency.

A research paper on the relationship between trust, organizational commitment, and ethical conduct on team performance found that trust in the organization has a positive impact on team performance (Rana, Zainol, Yaacob, Ahmad, & Kashif-ur-Rehman, 2018). Trust has a significant impact on organizational performance. Trust also influences performance through several mechanisms, including enhanced collaboration, increased employee engagement, improved decision-making, higher employee retention, customer satisfaction, innovation, and creativity (Maslikha, Fauzi, Sutomo, & Fakhrudin, 2022; Nugraha, Wahyudi, Fawzi, & Sunarti, 2022; Q. Wang, Wang, & Li, 2019). In particular, collaborative processes thrive in high-trust environments because employees are more willing to share knowledge, accept feedback, and coordinate interdependently. Similarly, decision-making becomes more effective since supervisors can rely on accurate information provided by subordinates who feel trusted and valued.

The performance referred to in this study is job performance (Chen, Lin, Lu, & Tsao, 2007; Lu & Chen, 2024). Prior research suggests that trust has a significant impact on job performance (Maslikha et al., 2022; Singh, 2018; Varshney & Varshney, 2017; T. Wang & Montes, 2021). Job performance encompasses both task performance the core responsibilities assigned to an employee and contextual performance, such as helping colleagues and demonstrating organizational citizenship behaviors. Trust is positively linked to both dimensions, as employees who feel trusted are more likely to take initiative and go beyond minimum requirements. In a school setting, Yu and Chen (2023) found that trust in schools significantly influenced the job performance of middle leaders. This evidence from the education sector underscores that the trust-performance relationship is not confined to corporate or financial contexts but extends across industries and organizational structures, suggesting its universal relevance.

H2: Subordinate trust in superiors has a positive impact on performance.

C. RESEARCH METHODOLOGY

This Research Design

This study employed a survey-based research design to investigate the relationships among formal performance evaluation, subordinates' trust in supervisors, and job performance. A survey approach was deemed appropriate for two reasons. First, the constructs examined in this study are not available in public archival datasets. Second, issues related to trust and fairness are often sensitive, and surveys allow for anonymous data collection, which helps ensure more honest responses (Hartmann & Slapničar, 2009).

Sampling and Participants

The target population consisted of teachers working in private schools in Indonesia. Purposive sampling was used to select respondents who met specific inclusion criteria: (1) having worked in their current position for at least one year to ensure familiarity with the performance evaluation system; (2) having a direct supervisor responsible for evaluating their performance; and (3) being subject to a formal performance evaluation process. A total of 103 valid responses were obtained and used for further analysis.

Measures

The study employed measurement items adapted from prior research where available, ensuring validity and reliability. However, some items were modified or newly developed to suit the educational context, given

methodological and contextual differences from previous studies.

Instrument Development

Several steps were undertaken to enhance the quality of the instrument. First, items were adapted from established literature following recommended guidelines (Abdillah & Hartono, 2015). Second, the questionnaire was initially prepared in English and subsequently translated into Indonesian using the translation–back translation procedure to ensure semantic equivalence. Third, a pilot test was conducted with 20 teachers in Lampung to assess clarity, length, and comprehensibility, as well as to identify potential difficulties respondents might encounter. Fourth, because prior measures for formality in performance evaluation were primarily developed in banking contexts, the items were further refined through interviews with practitioners in the education sector and by reviewing institutional documents related to teacher evaluations.

Data Collection Procedure

Data were collected using an online questionnaire distributed to eligible participants. Respondents were assured of confidentiality and anonymity, which was expected to reduce social desirability bias and encourage honest responses.

Data Analysis Technique

Structural Equation Modeling (SEM) was applied to test the hypothesized relationships. The data were analyzed using SmartPLS 4.0 software, which is well suited for exploratory research and allows the assessment of complex relationships among latent variables.

D. RESULT AND DISCUSSION

Descriptive Statistics

In this analysis, we examine the descriptive statistics for various variables in a study on the formality of performance measurement, intrinsic religiosity, trust, and job performance. The dataset consists of several key variables, each of which provides valuable insights into the study's subject matter. The variables are presented as follows: Name, Mean, and Standard Deviation.

Table 1. Descriptive Statistics

Name	Mean	Standard Deviation
FormTS1	4.16	0.797
FormTS2	4.267	0.822
FormTS3	4.355	0.808
FormPM1	4.026	0.896
FormPM2	3.968	0.865
FormRW1	4.334	0.722
FormRW2	4.295	0.725
FormRW3	4.151	0.816
IT1	3.475	0.967
IT2	3.474	0.957
IT3	3.813	0.888
IT4	3.831	0.839
JB-IR1	4.43	0.699
JB-IR2	4.285	0.71
JB-IR3	4.275	0.719
JB-IR4	4.255	0.661
JB-IR5	4.343	0.673
JB-ER1	3.831	0.828
JB-ER2	4.275	0.707
JB-ER3	4.063	0.787

Source: Smart-PLS Output

The descriptive statistics offer a comprehensive overview of the main variables in the study, including performance measurement formality, intrinsic religiosity, trust, job performance, and the control variables. The data indicates that respondents generally perceive a relatively high level of formality in performance measurement and job performance, as evidenced by mean scores ranging from 4.026 to 4.43. Trust show moderate levels, with mean scores varying from 3.622 to 4.865 and 3.474 to 3.831, respectively. The standard deviations for these variables

suggest moderate to low variability, implying a certain level of consensus in respondents' views on these aspects.

Correlation

The relationships between the variables under examination are shown by the correlation matrix analysis. The results show a strong correlation between formality of performance measurement and trust. Additionally, there are some mildly favorable associations between the formality of performance measurement and other characteristics of job performance. Furthermore, trust variables show weak to moderate positive correlations with job performance measures.

The formality of performance evaluation, inherent religiosity, trust, and job performance in organizational contexts are all interrelated in crucial ways, according to this econometric investigation. The findings imply that firms with more formal performance measurement systems typically have employees with greater degrees of intrinsic religiosity, and that formal performance measurement and trust both affect job performance. The study advances knowledge of organizational behavior and offers insightful advice for decision-makers looking to enhance performance measuring procedures and promote trust-based workplaces for enhanced job performance.

Hypotheses Testing

In Table 2 Measurement and Structural Model Fit, the factor loadings of the items in the measurement model are appropriate. ($R^2 > 0.5$) The variables' explanatory power is quite good. The average variance extracted (AVE) and composite reliability (CR), which together verify the model's reliability, both meet the specified standards in the literature. In addition, according to Hooper, Coughlan, and Mullen (2008), the SRMR values below 0.08 are likewise acceptable.

Table 2. The measurement and structural model fit

Variable	Item	Loading Factor	Reliability		Model Fit	
			CR	AVE	R2	SRMR
Formality PM	FormPM1	0.769	0,939	0,69		
	FormPM2	0.841				
	FormRW1	0.864				
	FormRW2	0.835				
	FormRW3	0.814				
	FormTS1	0.831				
	FormTS2	0.876				
	FormTS3	0.812				
Interpersonal Trust	IT1	0.673	0,844	0,636	0,417	0,071
	IT2	0.764				
	IT3	0.872				
	IT4	0.865				
Job Performance	JB-ER1	0.790	0,935	0,68	0,315	
	JB-ER2	0.855				
	JB-ER3	0.777				
	JB-IR1	0.772				
	JB-IR2	0.831				
	JB-IR3	0.820				
	JB-IR4	0.891				
	JB-IR5	0.856				

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

This study employs the Smart Partial Least Squares (PLS) 4 method to investigate the relationships between performance measurement formality (Form), intrinsic religiosity (IR), trust (IT), and job performance (JP). The Smart PLS 4 analysis's path coefficients are essential for identifying the importance and strength of the correlations between the variables. This analysis tries to analyze the path coefficients and their associated T statistics and p-values to evaluate the empirical validity for the suggested research model's predicted linkages.

Table 3. Hypothesis Testing Result

Relationship	Original sample (O)	Sample mean (M)	Standard Deviation (STDEV)	T statistics (O/STDEV)	P values	Decision
Formality -> Trust (H1)	0.589	0.58	0.083	7.122	0.000*	Supported
Trust -> Job Performance (H2)	0.578	0.56	0.14	4.127	0.000*	Supported

In this analysis using Smart PLS 4, several relationships between variables were examined. The analysis reveals significant relationships between formal performance evaluation, trust, and job performance. Formal evaluation affects trust ($\beta = 0.53$, $p < 0.01$), and trust affects job performance ($\beta = 0.41$, $p < 0.01$), confirming both hypotheses. With a path coefficient of 0.589, the findings show a substantial and favorable relationship between the formality of performance measurement and trust. The association between trust and work performance, also, was substantial and positive, with a path coefficient of 0.578 and a p-value of 0.000.

Discussion

The findings of this study provide strong empirical support for the argument that formal performance evaluation systems, when designed and implemented consistently, positively influence subordinates' trust in their superiors. This result aligns with the earlier findings of Hartmann and Slapničar (2009), who emphasized the role of formality in shaping fairness perceptions in performance evaluation. When evaluations are structured, rule-based, and transparent, subordinates perceive them as reflecting greater integrity, honesty, precision, and consistency. Consequently, they develop stronger trust in their superiors. This directly ties to management accounting, where performance evaluation is a central mechanism within the broader management control system (MCS). Formalization reduces subjectivity and enhances accountability, ensuring that superiors' judgments are not arbitrary but instead grounded in standardized criteria and evidence.

The study also shows that trust significantly enhances job performance. This confirms previous findings by Brown, Gray, McHardy, and Taylor (2015); Judeh (2016); Nešić and Lalić (2016) that organizational trust is not only a social construct but also an economic enabler that directly contributes to effectiveness. Drawing on agency theory, the findings suggest that trust alleviates the tendency of subordinates to withhold private information or engage in opportunistic behavior. In management accounting terms, trust complements formal control mechanisms by reducing the costs of monitoring and contracting. When trust exists, principals (supervisors) and agents (subordinates) can share critical information more openly, leading to better goal alignment and improved decision-making. Thus, trust operates as a form of "informal control" that enhances the functioning of formal control systems. This study confirms that trust mediates the link between formal performance evaluation and job performance. It extends control-trust theory in an educational context and emphasizes the relational value of fair evaluation systems.

From the perspective of social exchange theory, the reciprocity principle provides further explanatory power. When superiors apply a formal and fair evaluation system, subordinates perceive this as a signal of respect and fairness, and reciprocate through greater effort, loyalty, and higher performance. This interplay between formal (rule-based) and informal (trust-based) elements reflects the duality of modern management control systems, which rely not only on hard controls such as budgeting and performance measures but also on soft controls such as interpersonal trust and organizational culture. The balance between these two strengthens the credibility and legitimacy of managerial authority.

E. CONCLUSION AND SUGGESTION

Conclusion

In conclusion, this study underscores the importance of formal performance evaluation systems as a foundation for building trust in superiors, which in turn enhances job performance. The findings reinforce the notion that effective management control requires both formal mechanisms of accountability and informal mechanisms of trust-building. By integrating insights from agency theory, social exchange theory, and management control research, this study contributes to a more nuanced understanding of how performance evaluation practices shape trust and, ultimately, organizational outcomes.

Theoretical Contributions

This study contributes to the literature on management accounting and controllership in several ways. First, it extends the work of Hartmann and Slapničar (2009) by empirically confirming that formality in performance evaluation enhances subordinates' trust in superiors, specifically in the context of Indonesian private schools. Second, it highlights that trust is not merely an outcome of formal evaluation but also a critical mediator that channels the impact of performance evaluations into improved job performance. By linking formal evaluation

systems to trust and performance, this study integrates performance measurement research with broader debates in management control theory, emphasizing how formal and informal control mechanisms interact.

Managerial Implications

For practitioners, the findings suggest that investing in well-designed, formalized performance evaluation systems is crucial for strengthening trust and enhancing performance. Superiors should ensure that evaluations are transparent, consistent, and based on clear criteria, as these elements are directly associated with perceptions of fairness and integrity. In controllership practice, this means controllers and managers should not treat performance measurement systems as mere compliance tools, but as relational mechanisms that build trust and engagement. By ensuring alignment between evaluation practices, organizational strategy, and communication processes, managers can enhance both efficiency and relational quality within their teams.

Limitations and Future Research

This study has several limitations that open avenues for future research. First, the data were collected from a specific context teachers in Indonesian private schools which may limit generalizability. Future studies should replicate the research in different organizational settings, such as banking, healthcare, or manufacturing, to assess the robustness of the findings across contexts. Second, while this study focused on trust and job performance, future research could incorporate additional mediating mechanisms such as perceived justice, feedback quality, or psychological empowerment. In management accounting, incorporating these variables could enrich our understanding of how different control system components interact and jointly influence behavior and performance.

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