

## Abusive Supervision and Knowledge Hoarding: The Mediating Role of Job Tension - Evidence from Auditors in Sri Lanka

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**Abstract:** Knowledge hoarding has become a pervasive issue in every type of organization. Employees are pushed to withhold the information due to several antecedents in organizations. Therefore, the present study aimed to examine the power of abusive supervision on knowledge hoarding through job tension in Sri Lankan auditors, using the social exchange and conservation of resources theory. The study employed a quantitative method where the Smart PLS was used to analyse the data. In addition to that, 402 data were collected through structured questionnaires via convenience sampling. The data show that abusive supervision has a substantial impact on knowledge hoarding, both directly and indirectly through increased job tension. Supervisors' harsh and degrading behaviours were found to exacerbate employees' job tension, discouraging knowledge sharing and encouraging knowledge concealing. To the preeminent of our knowledge, this is the foremost empirical study to examine abusive supervision, job tension, and knowledge hoarding in the Sri Lankan audit sector, providing insights from a South Asian professional services perspective. The research has significant real-world implications, proposing that employers improve supervisory training, foster positive HR practices, and foster a warm workplace environment to preclude abusive conduct, work stress, and facilitate open information sharing.

**Keywords:** *Abusive supervision, Auditors, Job Tension, Knowledge hoarding, Sri Lanka*

### Introduction

In the field of organizational behaviour, factors that impinge upon employees' behaviour and performance need to be learned to create an improved work environment. Out of these innumerable factors, leadership styles have attracted significant research due to their significant influence on several organizational outcomes for employees. Effective leadership enhances satisfaction, commitment, and overall performance, while it is negatively affected by poor or ineffective leadership (Northouse, 2018; Yukl, 2013). This study focuses on abusive supervision and its impact on knowledge hoarding in audit firms in Sri Lanka. The present research is an attempt at an in-depth analysis of how such negative supervisory practices take a toll

on the effectiveness of organizations by mediating the role of job tension.

Abusive supervision identified as a fundamental stimulus on a variety of negative employee behaviours and attitudes. Tepper (2000) well-defined abusive supervision as "subordinates' perceptions of the extent to which supervisors engage in the sustained display of hostile verbal and nonverbal behaviours, excluding physical contact." Abusive supervision has been found to impact personnel and the officialdoms within which they work in a variety of deleterious ways. These include effects such as reduced job satisfaction, increased turnover intentions, and heightened stress levels (Labraque, 2024; Lim, Koay, & Chong, 2021). A relatively underexplored area is the impact of abusive supervision

on knowledge-hoarding behaviours for employees. Knowledge hoarding refers to the intentional concealment of useful information from others within the organization where one is working. It is a hindrance to organizational learning and innovation because valuable information is not shared (Islam, Asif, Jamil, & Ali, 2024). It may hinder joint effort, reduce effectiveness, and stifle the overall growth of an organization; more so in knowledge-intensive undertakings like audit firms.

Knowledge hoarding is also influenced by different leadership styles and organizational cultures. A culture or environment that lacks trust and support breeds defensive behaviours, and one such behaviour is knowledge hoarding. Abusive supervision thus escalates this problem through the creation of a fearful atmosphere coupled with uncertainty, which discourages knowledge sharing and attracts protective behaviours (Farooq & Sultana, 2021). Moreover, knowledge hoarding is not beneficial and negatively affects not only the results of employees but also relations within a team and the overall efficiency of an organization. When people hide essential information from others, projects will thereafter be duplicated by nature; below-average decision-making and less problem-solving abilities as an organization happens. All of these can stifle innovation and delay reaction times to marketing changes or internal problems (Samdani, Kamal, & Saleem, 2023).

Considering the mechanisms through which abusive supervision impacts knowledge hoarding is critical to organizational performance and employee welfare. Solving this issue entails developing an open communication and cooperative organizational culture with trust and support. Having proper policies against abusive behaviour and promoting positive leadership conduct could alleviate the negative impacts of knowledge

hoarding and enhance organizational performance (Li, Ahmed, Syed, Khalid, & Muñoz, 2022).

Abusive supervision correlates with knowledge hoarding in a very complicated and multi-dimensional way. Audit firms walk under pressure with accuracy, compliance, and efficacy requirements. Work nature in auditing work necessitates overreliance on knowledge sharing and collaboration between the employees to conduct the auditing tasks with accuracy and within the set limits of time. However, these processes may be significantly reduced by expression of abusive supervision through creating fear, mistrust, and low morale. Employees subjected to abusive supervision will tend to engage in knowledge hoarding as a coping apparatus, thereby resulting in the disruption of the flow of vital information within the company (Farooq & Sultana, 2021; Islam et al., 2024).

One of the most important variables that would mediate between abusive supervision and knowledge hoarding is job tension. Job tension refers to a state of stress and tension that results from demands and work pressures. Due to abusive supervision, an increase in job tension may act as a stimulus sufficient to instigate employee behavioural deviances, including knowledge hoarding. An increased level of job tension may lead to further negative endpoints by reducing work performance and organizational commitment (Labraque, 2024; Lim et al., 2021).

While job tension plays a bigger mediator role, organizational fairness, trust, and psychological safety have also been identified as mediators in the link between abusive supervision and various employee outcomes (Li et al., 2022). Although these factors have been recognized, how job tension mediates the exact nexus of abusive supervision and knowledge

hoarding has not been considerably explored in previous studies. While abusive supervision is considered, understanding the mediating role of job tension will immensely help in untangling the complicated dynamics between abusive supervision and knowledge hoarding within knowledge-intensive environments like audit firms.

This study specifically attempts to establish the mediating role of job tension in the effect of abusive supervision on knowledge hoarding in audit firms in the context of Sri Lanka. Audit firms in Sri Lanka offer a singular context to the present study since their prime expectation for excellent audit outcomes depends upon knowledge sharing and collaboration among employees. Moreover, the cultural background and work environment of Sri Lanka will differentially affect the nature of relationships in supervision and stress responses. One of the key contributions this study will make to the form of literature is the identification of abusive supervision and job tension as a prominent source leading to knowledge hoarding in such a context. This will help scholars and practitioners develop proper strategies to diminish the destructive impact of abusive supervision and foster a harmonious environment in which employees can collaborate and work more productively.

Furthermore, the research findings have implications that go beyond the auditing profession. This article aims to elaborate on the complex interaction between leadership styles, employee stress, and knowledge management in constructing a complete picture of how unfavourable supervisory behaviour can undermine the effectiveness of an organization. The findings would thus be useful in informing policy and practice at audit firms, as well as other knowledge-based industries, in developing awareness of the benefits of facilitative leadership and the unwanted

effect of abusive supervision in shaping organizational outcomes.

This study is expected to be beneficial to the already existing literature on organizational behaviour and leadership about the complex impacts between abusive supervision, job tension, and knowledge hoarding. This research spots a focus on the audit sector in Sri Lanka; hence, along with contributing to the body of literature, it adds context-specific insights with a view to applications within policy and practice for similar organizational settings.

## **Literature Review**

### **Abusive Supervision and Knowledge Hoarding**

Abusive supervision refers to employees' perceptions of the extent to which controllers are involved in the continued demonstration of aggressive vocal and non-vocal behaviours, excluding corporal contact (Tepper, 2000). These behaviours include public ridicule, temper tantrums, inconsiderate actions, and silent treatment (Martinko et al., 2013). Abusive supervision breeds a toxic work environment that unequivocally impacts attitudes and behaviours in different facets of worker-related activities (Tepper et al., 2009). Knowledge hoarding entails intentionally withholding useful information that may benefit others for their good (Connelly et al., 2012). It is quite destructive to organizational learning, innovation, and performance since it curtails the freedom of information flow needed for appropriate problem-solving and decision-making (Hislop, 2013). Abusive supervision has been found to increase knowledge-hoarding behaviours. Thus, employees who experience abusive supervision may then hoard knowledge as a defense mechanism from further abuse, besides gaining a comparative advantage over others inside the business (Fong et al., 2018).

Recent studies confirm this link, noting that abusive supervision undermines trust and directly triggers knowledge hiding and hoarding behaviours in employees (Islam et al., 2024; Samdani et al., 2023). It has been revealed that abusive supervision is an exclusive trust and collaboration destroyer, which are two very important aspects of knowledge sharing (Huang et al., 2018). In this direction, some plausible explanations could be that employees would either fear that knowledge sharing would expose them to further criticism or that their contributions go unnoticed (Xu et al., 2020). This defensive behaviour may be a coping mechanism to safeguard a sense of control in an otherwise extremely stressful work environment (Ford & Staples, 2010).

Social Exchange Theory offers the theoretical foundation for observing this relationship. According to the theory, social interactions can be understood as transactions in which one of them is aimed at maximizing profit and minimizing cost personally (Blau, 1964). Within such a context of abusive supervision, the employee will perceive the cost of knowledge sharing, e.g., ridicule or criticism, as greater than the benefits, reinforcing knowledge hoarding as a defensive behaviour (Cropanzano & Mitchell, 2005). Subsequent evidence has extended this model by showing abusive supervision undermines psychological safety and reciprocity expectations and increases knowledge hoarding as a defensive behaviour (Farooq & Sultana, 2021; Li et al., 2022).

Empirical proof is also available to support the theory. In such a situation, Huang et al. (2018) proved that the resultant toxic culture generated by abusive supervision destroys channels, and consequently, this inclination of the employee withholds useful information. Furthermore, Connelly et al. (2012) observed that unjust treatment and the lack

of reciprocity in a scenario of abusive supervision contributes to the reluctance of employees to share knowledge because their input, in perception, will not be appreciated and rewarded. This empirical evidence confirms the successful management of abusive supervision within organizations to build a collaborative and open knowledge-sharing culture.

Therefore, based on the reasoning drawn from the social exchange theory and some empirical evidence, it can be hypothesized that:

*H1: Abusive supervision significantly impacts knowledge hoarding.*

### **Abusive Supervision and Job Tension**

Abusive supervision refers to the degree to which controllers consistently show antagonistic oral and non-verbal behaviours towards subordinates (Tepper, 2007). Though it is different from verbal abuse, it also encompasses public humiliation and intimidation (Zellars et al., 2002). Such supervisory styles permeate into a toxic climate that deteriorates members' mental well-being and health (Aryee et al., 2007). Abusive supervision has consistently been allied with a high level of job tension. Spontaneity and hostility are the hallmarks of abusive supervision entrenched in a culture of persistent tension and anxiety (Harvey et al., 2007). Indeed, employees who feel abusive supervision predominantly agonize from constant censure, belittling, and unfair treatment, all factors that contribute significantly to their levels of stress (Martinko et al., 2013).

Studies have established that abusive supervision positively relates to job tension; that is, the more abusive the behaviours, the higher one's job tension (Restubog et al., 2011). More recent research supports this claim, noting that abusive supervision plays a salient role in

increasing employee stress and emotional exhaustion in other fields, including healthcare and service sectors (Labrague, 2024; Lim, Koay, & Chong, 2021). The study's conclusions designated that the no-support and fear-of-retaliation effects of abusive supervision aggravate job tension, purporting negative effects in the form of lower job satisfaction and increased turnover intentions on the part of those who experience it (Tepper et al., 2009).

The COR theory provides a good context within which to comprehend this relation. The COR theory proposes that employees struggle to obtain, uphold, and protect their valued resources, not limited to just only psychological well-being and instrumental job-related assets (Hobfoll, 1989). Under abusive supervision, a variety of continuous negative interactions will pose a significant threat to the resources, depleting psychological and emotional resources and increasing job tension (Hobfoll, 2001). Empirically, this theoretical perspective has received boundless support from empirical studies. For example, Restubog et al. (2011) established that a robust correlation existed amid abusive supervision and increased levels of job tension and higher psychological distress among employees. To this end, Martinko et al. (2013) observed that, in comparison to other employees, those who suffered abusive supervision stated advanced levels of stress and more emotional exhaustion.

Tepper et al. (2009) further indicated that due to a lack of proper support structures in an organization characterized by abusive supervision, job tension would increase since the employee would feel all alone and unable to make good sense of events associated with the miserable work setting.

Hence, by depiction on the theoretical insights of the Conservation of Resource

theory, and empirical evidence, one can hypothesize that:

*H2: Abusive supervision significantly impacts job tension.*

### **Job Tension and Knowledge Hoarding**

Job tension is often synonymous with job stress, and it refers to the pressure and strain a worker experience as a result of various job-related factors (Parker & DeCotiis, 1983). Job tension may attain high levels due to increased workload, role ambiguity, role conflict, lack of support, and poor working conditions (Beehr et al., 1976). This strain affects workers' physical and mental health, leading to adverse effects such as burnout, job dissatisfaction, and poor performance (Cooper et al., 2001). While the quality of job tension has been believed to affect a range of organizational behaviours, scholars have termed high levels of job tension causing radical changes in how individuals relate to others at work and how they handle their job-related activities (Kahn & Byosiore, 1992).

Knowledge hoarding occurs when one knowingly keeps information from other members in an organization who might find it useful (Connelly et al., 2012). It is a detrimental and restrictive practice that not only affects the rapport those people engaged, directly or indirectly, have with a knowledge hoarder but also propagates failure within the organization by inhibiting learning, innovation, and ultimately its performance. This is because knowledge hoarding restricts the cooperation and knowledge sharing required for problem-solving and decision-making (Hislop, 2013). Knowledge hoarding has clashed with the consequences of decreased efficiency, lower employee morale, and organizational culture unity (Riege, 2005).

The nexus of job stress and knowledge hoarding is complex and multidimensional. High job stress may

encourage knowledge-hoarding behaviours in which employees try to protect themselves from further stress and uncertainty (Serenko & Bontis, 2016). Highly stressed employees are also more egocentric and less likely to cascade knowledge with the distress that by sharing, their job security may be lost or expose them to additional monitoring and pressures (Connelly et al., 2012). This defensive conduct can then be seen as a coping strategy to provide them with control over the work setting, which would otherwise be stressful (Ford & Staples, 2010). Recent research highlights that stress-induced job tension significantly aggravates knowledge hiding and hoarding, especially in competitive, knowledge-intensive fields (Islam et al., 2024).

Previous research has reinforced that job tension is indeed a substantial predictor of knowledge hoarding. For instance, Wang and Noe's (2010) study found that the same level of job stress can create a competitive environment where the workers perceive knowledge as something individual instead of shared, thus significantly improving the chances of information hoarding. A study by Serenko and Bontis (2016) found that job stress has an undesirable impact on trust and collaboration among individuals, thereby increasing the case of knowledge-hoarding behaviour. Existing research also supports this by emphasizing that psychological stress deteriorates collaborative norms and increases self-protective knowledge behaviours (Samdani et al., 2023).

Therefore, based on some empirical evidence, it can be hypothesized that:

*H3: Job tension significantly impacts knowledge hoarding.*

### **Job Tension as a Mediator on the Impact**

Abusive supervision creates a terrible working environment that profoundly strains the worker on his job. Hostile treatment through ridicule, belittling, and mistreatment is faced every day. This will result in a piled-up effect of stress and anxiety (Tepper, 2000). This surge in job tension conducted above harms the employee's performance and approach to relations with colleagues (Martinko et al., 2013). Defined as stress and strain caused by job-related factors, job tension has resulted in adverse effects on the psychological and somatic health of employees (Parker & DeCotiis, 1983). The raised level of job tension could prime to preliminary harm such as burnout, reduced job satisfaction, and diminished working performance (Parker & DeCotiis, 1983).

Job tension may mediate the nexus of abusive supervision and knowledge hoarding. As such, when an individual is experiencing a lot of job tension due to abusive supervision, he or she tends to conduct knowledge hoarding as a coping response (Serenko & Bontis, 2016). For instance, according to Serenko and Bontis (2016), since job tension has a negative relation with trust and collaboration, it enhances knowledge hoarding. This relation can be assumed in the light of COR theory. In other words, COR theory suggests that people strive at all costs to guard their resources, of which knowledge is a part, especially in the presence of stressors in the environment like job tension (Hobfoll, 1989). Abusive supervision is a major threat to the psychological and emotional resources of employees, and to avoid further depletion, they are likely to hoard knowledge (Hobfoll, 2001).

Recent studies confirm this mediating role, showing that abusive supervision elevates stress, which in turn fuels defensive knowledge behaviours such as knowledge hoarding (Islam et al., 2024; Li

et al., 2022). It is only by understanding this mediating role of job tension that firms can efficiently design ways to better deal with the dark sides of abusive supervision, promoting a culture of openness and collaboration in knowledge distribution.

Therefore, based on the above reasoning drawn from the conservation of resource theory and some empirical evidence, it can be hypothesized that:

*H4: Impact of abusive supervision on knowledge hoarding mediated by Job stress.*

## Research Methods

### Sampling and Data Collection

A sample of Sri Lankan audit business employees was used by the researchers. Since it is challenging to reach a wide community, the samples were gathered from respondents utilizing a straightforward sampling strategy that involved an online survey. Online surveys are thought to be a rich domain for contacting a multitude of individuals in a shorter amount of time. Additionally, those who do not want to express their opinions directly can do so using online questionnaires, which also saves time and money (Wright, 2005). There were 402 valid surveys out of 422 respondents. The response rate is fitting for this study according to Conroy (2015), the predicted number of responses for the unknown population is 384 or more. Of the 402 samples, 36 percent respondents were female, and 64 percent respondents were male. Eighty percent of the participants in the study were between the ages of 25 and 35. The remaining 20% were in the over-35 age range. Private audit firms accounted for 94% of the respondents, with the government sector accounting for the remaining 6%.

### Variables and Measures

Abusive Supervision, knowledge hoarding, and job tension variables were occupied as variables for the study. Abusive supervision was the independent variable, knowledge hoarding was the dependent variable, and the job tension is the mediating variable. Abusive supervision questions were adopted from Tepper (2007) with the sample item “*My supervisor puts me down in front of others*” and with Cronbach's alpha of 0.95. Knowledge hoarding questions were derived from Connelly et al. (2012). Sample item is “*I keep knowledge to myself even when colleagues could benefit from it*” with 0.8 Cronbach's alpha. The mediating variable, job tension, was adopted from House and Rizzo (1972) with the sample question “*I work under a great deal of tension*” with the Cronbach alpha value 0.82. The respondent is required to choose a score between 1 and 5 on the Likert scale. Additionally, a pilot study was carried out with 15 auditors to assess the study's validity and reliability, which in turn tested the study's viability. Some jargon was eliminated during the pilot's study to make the questions easier to understand.

### Data Analysis

SEM is regarded as the superlative approach for intricate analyses, such as moderator and mediator analysis (Hair et al., 2014), and business research has shown a growing dependence on it in recent years as one of the greatest typical methods for scrutinizing subjects in the management area (Hair et al., 2017). One of the best and most used structural equation modelling (SEM) tools in research is the Smart PLS tool. Depending on the SEM norms, latent variables might be either endogenous or exogenous. Latent variables are independent variables because exogenous latent variables contain one or more headed arrows that move only out of them. Abusive supervision is regarded as an independent variable in this context. In addition, latent

variables are dependent variables that show knowledge hoarding; they are considered endogenous when at least headed arrows move into them (Astrachan, Klein, & Smyrniotis, 2002). Despite having two measurement indicators, both of them are reflective since variations in the construct might influence variations in value (Hair et al., 2014). The accuracy of the data was proved before the analysis started; no values were found to be outside the designated range, and the correlation, mean, and standard deviation seemed appropriate. Furthermore, the data set had inconsistent or non-straight-lining responses.

#### Reliability

Convergence of the estimate process was ensured by running the PLS algorithm in SmartPLS with the default parameters of a stop criteria of 7 and a maximum of 300

iterations. High communality (indicator loadings near 1.0) suggests that the items are adequately represented by their latent constructions when assessing indicator reliability. According to established recommendations, indicator loadings of 0.70 or higher are preferred; however, provided the construct's Average Variance Extracted (AVE) and Composite Reliability (CR) are still acceptable, loadings between 0.40 and 0.70 may be kept (Hulland, 1999; Hair et al., 2017). As a result, the indicators of job stress, knowledge hoarding, and abusive supervision have loadings above the 0.50 community value, suggesting that the data is in perfect condition. Based on it, the internal consistency of the reflecting measures was evaluated using Cronbach's alpha and composite reliability tests. Composite reliability and Cronbach alpha values are greater than 0.7, as seen in Table 1, and this is the recognized standard (Hair et al., 2012).

**Table 1: Construct's Reliability, Validity**

| Construct | Cronbach's Alpha | rho_A | Composite Reliability | Average Variance Extracted |
|-----------|------------------|-------|-----------------------|----------------------------|
| AS        | 0.963            | 0.963 | 0.971                 | 0.872                      |
| JT        | 0.966            | 0.966 | 0.975                 | 0.908                      |
| KH        | 0.967            | 0.968 | 0.973                 | 0.859                      |

*Survey data (2025)*

#### Validity

The Average Variance Extracted (AVE), which shows the percentage of variance in the indicators that the latent construct captures in comparison to the variance caused by measurement error, was used to evaluate convergent validity. Convergent validity is established when a construct's AVE value is 0.50 or more, which indicates that it accounts for at least half of the variance of its indicators (Hair et al., 2014; Fornell & Larcker, 1981). Convergent validity was confirmed by all constructs achieving AVE values above

the suggested threshold, as seen in Table 1.

To make sure that the constructs are sufficiently different from one another, discriminant validity was further investigated. As suggested by Henseler, Ringle, and Sarstedt (2015), this was assessed using the Heterotrait-Monotrait (HTMT) ratio of correlations in addition to the Fornell–Larcker criterion. Compared to other constructs, all of the related variable's diagonal values are heavily loaded. Linking each construct's

extracted average variance (AVE) square root value to its correlation values with other constructs in the structural mode is the aim here. A favourable result can be achieved when each construct's extracted average variance (AVE) value is greater

**Table 2: Discriminant Validity**

| Fornell-Larcker Criterion |       |       |       |
|---------------------------|-------|-------|-------|
|                           | AS    | JT    | KH    |
| AS                        | 0.961 |       |       |
| JT                        | 0.955 | 0.958 |       |
| KH                        | 0.934 | 0.953 | 0.957 |

*Survey Data (2025)*

Structural Model Measurement

To make sure the research model was adequate, the structural model was reviewed in the second stage. The variance inflation factor (VIF) was computed in order to evaluate multicollinearity among the predictor constructs. Hair, Hult, Ringle, and Sarstedt (2017) state that in order to rule out multicollinearity problems, VIF values should be beneath the cautious threshold of 5 (and definitely below 10). There was no multicollinearity in this investigation since all of the VIF values were less than 5. Additionally, the findings imply that the data are unlikely to be impacted by common technique bias because all VIF values fell well within the permissible range (Kock, 2015). Coefficient should be between zero to one that demonstrates the predictive accuracy. Coefficient value (R2) of job tension is 0.912, which discloses that 91% of the variability in job tension is explained by abusive supervision and knowledge hoarding is 0.942 which divulges that 94% of the variability is elucidated by abusive supervision and job tension.

**Table 3: Mediation Analysis**

than its correlation values with other constructs (Hair et al., 2014). When the diagonal value in Table 2 is fewer than the given correlation value, it indicates that each variable has discriminant validity.

Identifying path coefficient significance through bootstrap test

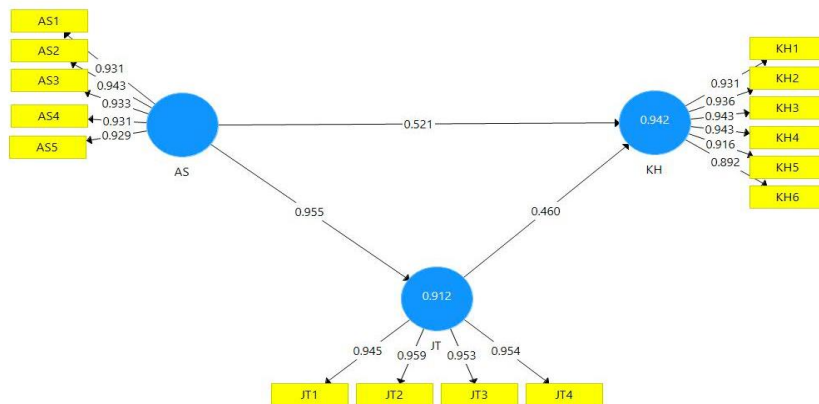
According to Tenenhaus, Vinzi, Chatelin, and Lauro (2005), the Bootstrap test is used to determine the worth of Path Coefficients using the Partial Least Square Approach for Structural Equation Modeling (PLS-SEM) based on (T-statistics) and impose the T-test results. In order to obtain t-statistics and standard error, the researchers have used 402 sample cases with 5000 samples at 0.05 significance levels while bootstrapping (Table 3). This resampling technique creates a lot of subsamples, and the literature recommends 5000 subsets; as part of the bootstrapping process, sets of observations from the original survey are substituted and spontaneously dropped to create the subsets, which are then used to predict the model and obtain the PLS-SEM result (Henseler et al., 2015). All of the hypothesized relationships between these three variables show significant route coefficients ( $p < 0.05$ ), according to Table 3. According to the suggested pathways, it demonstrates a favourable relationship between abusive supervision, job tension and knowledge hoarding.

| Proposed Paths                          | Coefficient | T-statistics | P-Value | Standard deviation |
|-----------------------------------------|-------------|--------------|---------|--------------------|
| AS-JT                                   | 0.955       | 149.179      | 0.00    | 0.006              |
| AS-KH                                   | 0.521       | 12.200       | 0.00    | 0.050              |
| JT-KH                                   | 0.460       | 7.486        | 0.00    | 0.062              |
| AS-JT-KH<br>(Mediation-Indirect Effect) | 0.440       | 7.457        | 0.00    | 0.059              |

### Mediation Analysis

The bootstrapping process in SmartPLS was used to evaluate the intermediating role of job tension on the impact of abusive supervision on knowledge hoarding. As advised by Hair et al. (2017), mediation was ascertained by analysing the indirect effect. The impact of abusive supervision on knowledge hoarding was significantly positive ( $b=0.521$ ,  $P<0.00$ ). Afterward together with mediator variable (job tension), the path coefficient for job tension to knowledge hoarding ( $b = 0.460$ ,  $P<0.00$ ) and abusive supervision to job tension ( $b=0.955$ ,  $P < 0.00$ ) were together significant. Consequently, the secondary effect of abusive supervision on knowledge hoarding through the mediator (job tension) was  $0.439(0.955*0.460)$ , and its importance was testing educing

bootstrapping. The standard deviation was established by proliferating through the two path coefficients from the bootstrapping results by 0.05. The significant indirect impact infers that job tension mediates the impact of abusive supervision on knowledge hoarding. Finally, the efficiency of mediation was measured by scheming the variation accounted for (VAF) (Hair et al., 2017). The whole effect was 0.96 (through effect ( $b=0.521$ ) plus indirect effect ( $b=0.439$ )). Thus, the VAF has a value of 0.54 ( $0.521/0.96$ ). This exhibits that there is complementary partial mediation, and the 54 percent effect of abusive supervision and knowledge hoarding is explained by the indirect effect through job tension (Nitzl, Roldan, & Cepeda, 2016). Subsequently the direct and indirect result are significant, thereby supporting H4.



**Figure 2: Mediation Analysis**

## Model Fit

According to Henseler and Sarstedt (2013), structural equation modelling was assessed using model fit indices, particularly the SRMR and the NFI. An adequate model fit was indicated by the study's SRMR value of 0.024, which is below the suggested cutoff of 0.08. Although it falls within the 0–1 range, the NFI value of 0.933 designates that the model fit has in its peak because it is significantly higher than the widely used benchmark of 0.90. These indices evaluate possible model misspecifications by comparing the empirical correlation matrix with the correlation matrix implied by the model.

## Discussion and Conclusion

Since knowledge hoarding has grown to be a significant problem in organizational studies, this study complements to the body of literature by identifying a number of factors that lead to employees hoarding knowledge. Since "the dysfunctional behaviours of supervisors which contribute to knowledge hoarding behaviours have not yet been explored" (Khalid et al., 2018), this study unambiguously emphasizes on the negative aspects of leadership, specifically abusive supervision toward knowledge hoarding. This is particularly true in high power distance philosophies, where dysfunctional headship is more common (De Clercq et al., 2021; Islam et al., 2024). This study investigated job tension as an intermediary between abusive supervision and knowledge hoarding, despite the fact that we knew very little about abusive supervision and knowledge whacking practices (Islam et al., 2021a). First, this study found that employees' knowledge-hoarding behaviour is positively impacted by abusive supervisors (H1). Since Khan et al. (2018) proposed that self-focused guidance is more prevalent in high-power distance nations and employees tend to hide the knowledge (Islam et al., 2024), such as in Sri Lanka, this study

concentrated on this country. When exposed to dysfunctional leadership, employees in high-power distance philosophies are more prone to engage in tit-for-tat conduct, which can include information hoarding or concealment (Islam et al., 2024) as employees expect due respect for their valuable knowledge.

This study highlighted the role that job tension plays in mediating the relationship amid abusive supervision and knowledge hoarding, which has not been clarified by other studies. Abusive supervision is considered a stressor in the workplace. Employees' stress levels rise in response to unfavourable supervisory behaviour, such as abusive supervision, which can deplete their personal resources (Hobfoll, 1989). Additionally, due of organizational hierarchy, workers are unable to respond to unfavourable supervisors (Wang et al., 2020). Research has shown that in nations with large power distance, just like Sri Lanka, leaders abuse their position of authority to disparage their subordinates (Ahmad et al., 2021a). As a result, employees avoid conflict with their leaders and adopt tension within themselves (De Clercq et al., 2021). Furthermore, people in high-power collectivist cultures are discouraged from causing chaos in response to stressful situations; as a result, they experience strain internally and fail to express it externally. They are unable to impart their knowledge to colleagues because of the internal conflict they have created. On contrary, job tension as a mediator increases the knowledge hiding behaviours (Riaz, Xu, & Hussain, 2019). Thus, it may be said that bad workplace behaviours increase job stress and have a detrimental impact on people's behaviour since they make them more prone to engage in knowledge-hiding behaviours.

## Implications for theory and practice

Through its theoretical implications, this study adds to the body of existing work in

numerous ways. This study first examines abusive supervision as a precursor to knowledge hoarding. Preceding readings have observed at how abusive supervision affects knowledge concealing rather than hoarding through a variety of mediators, including mistrust (Farooq & Sultana, 2021) and emotional contract violation (Pradhan et al., 2019). Additionally, this is an uncharted territory. However, it is still unclear how job stress influences the association amid abusive supervision and knowledge hoarding. Rendering to this study, employees experienced stress as a result of abusive supervision, which resulted in knowledge hoarding.

Second, this study underwrites to the prevailing body of acquaintance by using Hobfoll's (1989) COR theory and social exchange theory (Blau, 1964) to explain the mechanism between abusive supervision, job tension and knowledge hoarding. Employees who trust their managers or supervisors are abusive are indeed less inclined to share their information, but this does not fully account for the correlation. Employees' knowledge hoarding must be impacted by these abusive leaders through specific techniques. Using the COR and social exchange theories as a guide, this study found that when employees' personal resources are threatened (by abusive supervision), they first defend themselves, which eventually enables them to defend their knowledge. They then begin to hoard their knowledge in retaliation whenever they feel retaliated. Third, there hasn't been as much research done on Sri Lankan auditors as this study did. Therefore, the sample is freshly taken for abusive supervision research.

Speaking about practical implications, the management may be affected by this study as well. First, managers should be aware of the significance of supervisors in influencing employee behaviour, according to this study. In particular, this

study implies that supervisors' bad behaviour results in knowledge hoarding, which can be detrimental to both single and structural performance (Islam et al., 2024). Expertise sharing is essential for organizational performance, and it becomes problematic when workers cease sharing their expertise because of their supervisors' unfavourable actions (abusive supervision), claim Ghani et al. (2020). Since it is crucial for auditors, management must focus on its management style in order to improve the knowledge administration system.

Management can prevent knowledge hoarding and abusive supervision in businesses in a number of ways. Before elevating staff members to supervisory positions, management must first provide them with training. Second, there needs to be a suitable feedback mechanism in place for staff members to report unfavourable actions by their managers. In high power-distance cultures, simply putting in place a feedback system is insufficient. On the other hand, management should keep an eye on the supervisors' aggressive directives and actions toward other workers at work rather than just contingent on their training for the supervisors or feedback mechanisms. Third, since the forte of the supervisor-subordinate relationship determines whether an employee exhibits positive or negative workplace behaviours, management is advised to not only train supervisors and employees about fit relationships but also to organize frequent events that lower barriers to communication and offer additional tools to ease workplace tensions among auditors.

### **Limitations and Instructions for the forthcoming study**

Despite the existing study's strong theoretical and methodological foundation, some limitations must be acknowledged. This study has faults, just

like most others. The study's primary drawback was that it was based on a sample of auditors from Sri Lanka. Additionally, information was conveniently obtained from government and private auditors in a variety of fields. Because of this, it is difficult to generalize this conclusion because of the wide range of backgrounds of the participants. In order to lessen bias, a bigger sample size and more diverse sampling techniques can be employed in the future. Future research can be held for imitation, and generality necessitates a new thorough examination transversely multiple organizations, including IT professionals, manufacturing workers, vocations, and countries with similar cultures, as this study was limited to Sri Lanka. Second, we looked into knowledge hoarding and abusive supervision. This is the first study to investigate the role of occupational stress as a mediator. The predictor level was 52.1%, and the effects of abusive supervision and knowledge hoarding were

found to have a moderate impact. Therefore, it is necessary to identify the additional factors that predict knowledge hoarding. Many studies were conducted in Western and Chinese contexts, thus more studies needed in developing countries (Holten et al., 2016). Thirdly, due to its cross-sectional design, this study restricts the ability to conclude causality. To ascertain the future effects of abusive supervision and knowledge hoarding, a longitudinal study may be conducted. Experimental/quasi-experimental or longitudinal (multi-wave) approaches should be used in future studies (Shukla, Tyagi & Mishra, 2024). Fourth, only auditors are included in this poll. These findings will have external validity if more research on diverse working groups is done in the future. Fifth, there was only one mediator in this study. Additionally, boundary and psychological factors can serve as moderators and mediators (Yang et al., 2022).

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