Abusive Supervision and Cyberloafing in Sri Lanka's Public Sector: The Moderating Effects of Moral Disengagement and Negative Reciprocity Beliefs

T. Thasika[1] and L. Mayuran[2]
[1,2]Department of Human Resource Management, Faculty of Management Studies and Commerce, University of Jaffna, Sri Lanka
[1]*ythasika@univ.jfn.ac.lk*, [2]*mayuranl@univ.jfn.ac.lk*

Abstract: In public sector organizations, where hierarchical authority structures are prevalent, supervisory mistreatment can undermine employee motivation and encourage subtle forms of workplace deviance. Drawing on Social Exchange Theory (SET) and Social Cognitive Theory (SCT), this study investigates abusive supervision as an antecedent of cyberloafing among public sector employees in Sri Lanka. Specifically, it examines the moderating roles of moral disengagement and negative reciprocity beliefs in the relationship between abusive supervision and cyberloafing. Adopting a deductive, quantitative research design, time-lagged data were collected from 209 employees working in five divisional secretariat offices in Sri Lanka's Northern Province. Hierarchical regression and moderation analyses revealed that abusive supervision is positively associated with cyberloafing ($\beta = .28$, $p < .001$). Negative reciprocity beliefs significantly strengthen this relationship ($\beta = .14$, $p < .01$), indicating that employees with strong retaliatory norms are more likely to engage in cyberloafing in response to supervisory abuse. In contrast, moral disengagement did not significantly moderate the abusive supervision and cyberloafing relationship ($\beta = .06$, n.s.). The findings highlight cyberloafing as a covert retaliatory response to supervisory mistreatment and highlight the importance of addressing abusive leadership and employees' reciprocity beliefs in the public sector. Given that the data were drawn from a single regional public sector context, the generalizability of the findings to other sectors and cultural settings may be limited. Future research should employ longitudinal and multi-source designs to further unpack the psychological mechanisms linking supervisory abuse and cyberloafing.

Keywords: Abusive Supervision, Cyberloafing, Moral disengagement, Negative reciprocity beliefs, Public sector, Sri Lanka

Introduction

In recent decades, the Internet has emerged as a profoundly influential technology that has transformed daily life globally (Brem et al., 2021). Organizations, including those in the public sector, have strategically adopted the Internet to streamline operations and simplify tasks. However, research underscores that the Internet, like a double-edged sword, demands careful use (Sarfraz & Khawaja, 2024). While it boosts productivity, it also enables employees to engage in personal online activities during work hours, a behavior termed cyberloafing (Lim, 2002). Studies reveal that cyberloafing is pervasive in workplaces, including government institutions (e.g., Tandon et al., 2022; Lim & Teo, 2024), and it negatively impacts productivity as employees divert time from core responsibilities to non-work-related activities (Otken et al., 2023). In Sri Lanka, where public sector employees constitute a significant portion of the workforce (Dhammika, 2013), cyberloafing poses a particular challenge due to the sector's bureaucratic nature and its limited accountability mechanisms (De Silva et al., 2020).

Cyberloafing activities often include personal emails, browsing unrelated websites, social media scrolling, and video watching (Vitak et al., 2011). Research indicates employees spend approximately 2 to 3 hours daily on personal Internet use at work (Lim & Chen, 2012), which costs organizations an estimated $85 billion annually (Yan et al., 2025). In Sri Lanka's public sector, where resource allocation is already strained, such losses exacerbate inefficiencies and hinder service delivery (Jayasundera, 2021).

Beyond productivity loss, cyberloafing triggers adverse consequences, including legal risks, if employees engage in unlawful acts such as online gambling or illegal downloads on government networks (Mills et al., 2001). Employees may also inadvertently download malicious files, which escalates cybersecurity threats; this is a critical concern for Sri Lanka's public sector, which handles sensitive citizen data (Bentototahewa, 2021). However, recent studies recognize potential benefits of cyberloafing, such as reduced job stress (Jamaluddin et al., 2023), fostered creativity (Tsai, 2023), and enhanced organizational citizenship behavior (Yildiz & Yildiz, 2025). This issue remains divisive among scholars and practitioners, with an ongoing debate about whether to permit limited cyberloafing.

Prior research has explored factors that drive cyberloafing, using theories such as planned behavior (Askew et al., 2014), SET (Lim et al., 2021), and conservation of resources (Zhou et al., 2021). Yet, the drivers of cyberloafing remain incompletely understood (Koay et al., 2022). Notably, research that examines the link between abusive

supervision and cyberloafing is scarce, particularly in this context. Abusive supervision refers to subordinates' perceptions of supervisors' sustained hostile verbal and nonverbal behaviors (Tepper, 2000). In Sri Lanka's hierarchical public sector, where power distances are pronounced (Appuhami & Perera, 2016), abusive supervision may exacerbate cyberloafing as employees seek to cope with workplace stress or retaliate against unfair treatment.

Existing studies on this relationship primarily rely on the Conservation of Resource Theory. Burton et al. (2012) found that abused employees often experience depleted emotional and physical resources, with cyberloafing potentially serving as a coping mechanism. Furthermore, employees who have low organizational commitment are more likely to engage in cyberloafing under abusive supervision (Agarwal & Avey, 2020). This study employs SET and SCT to investigate the impact of abusive supervision on cyberloafing among Sri Lankan public sector employees. We specifically propose that moral disengagement acts as a moderator in the relationship between abusive supervision and cyberloafing. In other words, a state of moral disengagement intensifies the effect of abusive supervision, which results in a higher incidence of cyberloafing. Drawing upon SET, we also hypothesize that negative reciprocity beliefs will strengthen the positive association between abusive supervision and cyberloafing. By doing so, we extend current research by unraveling the black box of the relationship between abusive supervision and cyberloafing, specifically through an examination of the underlying psychological and cognitive pathways involved.

The paper is structured as follows. First, we review literature on abusive supervision and cyberloafing. Next, using SET and SCT, we develop a model that links abusive supervision, moral disengagement, negative reciprocity beliefs, and cyberloafing. The proposed model is illustrated in Figure 1. Subsequently, we detail our methods, present results, and discuss key findings. Finally, we address limitations and offer recommendations for future research.

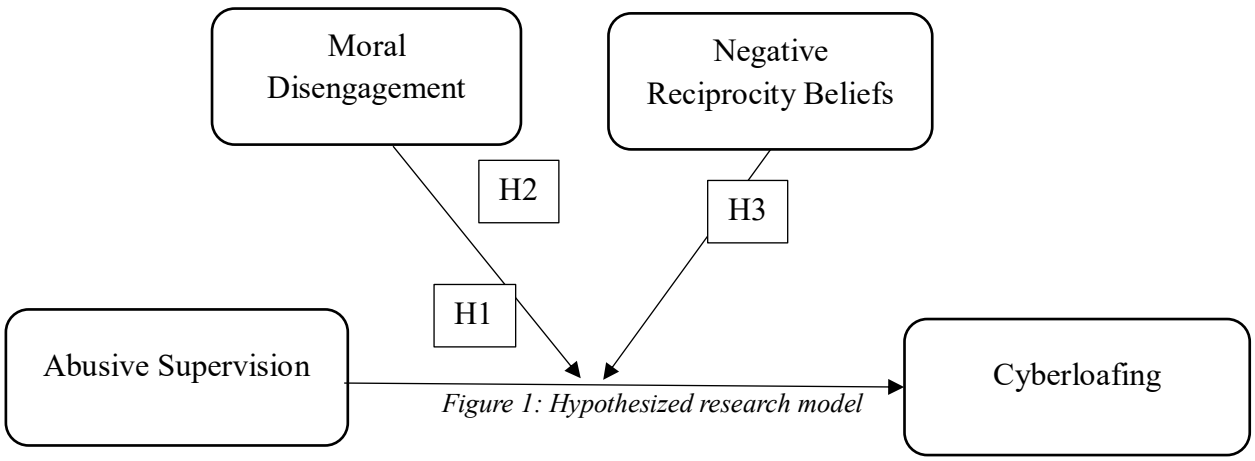


Figure 1: Hypothesized research model

Literature review and hypotheses

Abusive supervision and cyberloafing

Abusive supervision is typically identified through employee reports of supervisors' hostile verbal and non-verbal behaviors, which exclude physical contact (Tepper, 2000). These behaviors can include angry outbursts, humiliating criticism, the silent treatment, and deceit. The detrimental effects of abusive supervision on subordinates and organizations are well-documented (Tepper, 2007). Research consistently links it to negative consequences such as psychological distress (Park et al., 2018), reduced organizational commitment and job satisfaction (Tepper, 2000), increased workplace deviance (Michel et al., 2016), poorer individual and group performance (Wang et al., 2023; Khan et al., 2018), decreased helping behavior (Zhao & Guo, 2019), lower creativity (Shen et al., 2020), and family conflicts (Pradhan & Gupta, 2021). Despite this extensive list of harms, the specific influence of abusive supervision on cyberloafing remains underexplored.

SET provides a useful framework to understand the potential causal relationship between abusive supervision and cyberloafing. According to SET's reciprocity principle, employees adjust their contributions to an organization based on the treatment they receive (Cropanzano & Mitchell, 2005). Favorable treatment encourages reciprocal effort, whereas unjust treatment can provoke retaliatory behaviors. Abusive supervision, which involves actions like shouting and public humiliation, undermines employees' psychological needs and may drive them toward workplace deviance (Faldetta, 2021). Therefore, positive social exchange relationships are crucial for employee

diligence. Instead of direct confrontation, employees who experience abuse may choose subtler forms of retaliation, such as reduced effort or cyberloafing, to express their dissatisfaction (Afshan et al., 2022).

Guided by SET and empirical literature, we propose that abusive supervision motivates employees to retaliate through non-aggressive negative behaviors like cyberloafing. In this context, abused employees might use cyberloafing to manage stress and reclaim a sense of control over their work environment. However, the existing literature lacks consensus on this direct relationship. For example, Lim et al. (2021) found that abusive supervision does not directly cause cyberloafing, though they observed a significant relationship for employees with low organizational commitment. Conversely, a study by Koay et al. (2022) revealed a significant positive correlation between the two variables. Based on this theoretical reasoning and the supportive empirical evidence, we posit the following hypothesis:

H1: Abusive supervision is positively related to cyberloafing.

The moderating role of moral disengagement

SCT posits that individuals often cognitively separate the moral element from an unethical action, a process that enables them to engage in the act while they maintain self-justification (Bandura, 2002). In essence, people employ various psychological strategies to detach their internal conscience from their unethical conduct. This separation allows them to neutralize self-reproach and effectively justify the activity to themselves. This entire strategy serves to mitigate feelings of guilt and enables individuals to live with the outcomes of their unethical acts; this mechanism is collectively termed moral disengagement. The detachment includes tactics such as displacement or diffusion of responsibility, the use of euphemistic language to rename harmful actions, the search for moral justification, the use of advantageous comparison, the attribution of blame to the victim, and the impersonalization or dehumanization of those who are affected (Knoth & Javidan, 2024). Engagement in moral disengagement simplifies participation in unethical behavior (Bandura, 2002). The concept of moral disengagement has been instrumental in explanations of why individuals engage in acts such as bullying (Killer et al., 2019), antisocial behavior (Hyde et al., 2010), and aggression (White-Ajmani & Bursik, 2014).

Researchers in social psychology predominantly investigate the concept of moral disengagement. Studies have explored its role in two key areas: how people respond to war (Blanco et al., 2022) and how they approach negotiations and conflict resolution (Khan et al., 2022). The scope of research on moral disengagement has also broadened to encompass unethical behavior, which includes issues like social transgression (Youn, 2022), corrupt intention (Alganami, & El Keshky, 2022), and even antisocial online behavior (Saulnier & Krettenauer, 2023). Current research trends in this area focus on various deviant work behaviors, such as employee theft and fraud (Moore et al., 2012), unethical risky and non-compliant safety behavior (Probst et al., 2020), sexual harassment (Navas et al., 2022), and cyberloafing (Mihelič et al., 2023). Consistent with SCT, we propose that employees who exhibit high moral disengagement are more prone to cyberloafing when they experience abusive supervision. This is because abused employees may morally justify such behavior, a process that allows them to bypass their typical self-sanctions. Therefore, based on this reasoning, we advance the following hypothesis:

H2: Moral disengagement will moderate the positive relationship between abusive supervision and cyberloafing, such that the relationship will be stronger when moral disengagement is high.

The moderating role of negative reciprocity beliefs

SET attributes certain behaviors to underlying exchange processes (Cropanzano et al., 2017). The theory proposes that individuals actively calculate the personal costs and benefits within a social exchange, which leads them to adjust their reciprocity accordingly (Cropanzano et al., 2017). Central to SET is the norm of reciprocity, whereby a person pays back in the same way they were treated. In most social contexts, individuals feel obligated to return a benefit that they received. There are, however, instances of negative reciprocity; this refers to situations where individuals retaliate against mistreatment to uphold relational fairness (Shaw et al., 2019). Moreover, the magnitude of negative reciprocity can grow, evolving into an automatic, reflexive response that moves beyond a simple 'eye for an eye' retaliation toward a disproportionate 'two eyes for an eye' (Greco et al., 2019). Nonetheless, mistreatment does not invariably elicit a negative reaction. Some individuals may choose diverse responses in the exchange process, including reconciliation (Sluzki, 2010), ingratiation (Suter, & Ramsøy, 2024), forgiveness of the other party (Rumble et al., 2022), or avoidance (Harrigan, & Yap, 2017).

Past findings show that a strong belief in negative reciprocity makes people significantly more likely to retaliate with deviant acts following mistreatment. For instance, a study by Wu et al. (2014) found that employees who hold this belief are more apt to deviate against their supervisors after they experience mistreatment. Furthermore,

Faldetta (2021) observed that when employees strongly endorse negative reciprocity, the link between abusive supervision and workplace deviance strengthens significantly. In a similar vein, Moin et al. (2024) determined that leaders' exploitation leads employees with strong negative reciprocity beliefs to engage in more knowledge hiding than their counterparts with weaker beliefs. Drawing from these studies, we hypothesize that when employees face abusive supervision, they will respond with increased cyberloafing to re-establish balance for the perceived injustice. Indeed, Greco et al. (2019) found that individuals who strongly adhere to the negative reciprocity norm possess a powerful desire to seek revenge. Therefore, we advance the following hypothesis:

H3: Negative reciprocity beliefs will moderate the positive relationship between abusive supervision and cyberloafing, such that the relationship will be stronger when negative reciprocity beliefs are high.

Methodology

This time-lagged study gathered data from employees of five divisional secretariat offices in the Northern Province of Sri Lanka. This context is particularly relevant for an investigation of abusive supervision and cyberloafing because public sector employees often operate within rigid hierarchies that can normalize top-down supervisory abuse. Furthermore, their administrative roles provide ample computer access, which creates the opportunity for cyberloafing as a form of subtle retaliation. The offices were selected through simple random sampling from all DS offices in the Northern Province, a location chosen due to the presence of our research team. According to the most recent official data, the Northern Province comprises 39 District Secretariat divisions, which collectively employ approximately 8,000 individuals (Department of Census and Statistics, 2025).

We surveyed employees at the selected offices with a structured questionnaire, a process for which the divisional secretariats granted approval and encouraged employee volunteers. Each office appointed a liaison officer to distribute the surveys and provided a list of employee credentials. All participants received assurances about the confidentiality of their data. Participation required respondents to meet two prerequisites. First, they needed to currently report to a supervisor to ensure they could accurately answer questions about abusive supervision. Second, they were required to possess individual computer and Internet access at work, which guaranteed similar operational settings. To mitigate common method bias (CMB), we utilized a time-lagged design to separate independent and dependent variables, in line with the recommendations of Podsakoff et al. (2003).

The data collection followed a two-wave design with a one-month time lag between the first (T1) and second wave (T2). We distributed 370 questionnaires at T1 and received 223 completed responses, for a response rate of 60.2%. In this first phase, participants provided demographic information and reported their experiences of abusive supervision. One month later, at T2, participants were re-contacted to provide an update on their moral disengagement, negative reciprocity, and cyberloafing. A total of 213 responses were received at T2, which resulted in a response rate of 95.5% for this wave. After we removed four responses that had missing values or came from unengaged respondents, the final sample included 209 people. This offline data collection process involved physical visits to the offices, an approach that encouraged candid participation and ensured efficient survey completion. The survey items were translated into Tamil using a double-blind back-translation procedure (Brislin, 1970).

Demographic Profile

The final sample comprised 209 public sector employees from five Divisional Secretariat offices in the Northern Province of Sri Lanka. Most respondents were aged 30–39 years (45.9%), followed by 21–29 years (26.8%) and 40–49 years (18.7%), with smaller proportions in the 50–59 years (6.7%). The sample was 46.9% male and 53.1% female, with the majority married (71.3%). Regarding education, 46.4% had completed GCE A/L, 34.9% held diplomas/professional qualifications, and 18.7% had undergraduate degrees or higher. Most participants worked in clerical/administrative roles (54.5%), followed by management/technical roles (31.6%), and supervisory/executive roles (13.9%). All had individual computer access and direct reporting relationships with supervisors.

Measures

Cyberloafing

Cyberloafing was measured with a three-item scale developed by Moody and Siponen (2013). A sample item is: "I access the Internet at work for non-work-related purposes several times each day." The scale demonstrated high internal consistency, with $\alpha = 0.87$.

Abusive supervision

Abusive supervision was measured with a five-item scale adapted from Mitchell and Ambrose (2007). An example item is "My manager (boss) puts me down in front of others." The scale demonstrated good internal consistency, with $\alpha = 0.77$.

Moral disengagement

Moral disengagement was measured using the eight-item scale developed by Moore et al. (2012). A sample item is "Some people have to be treated roughly because they lack feelings that can be hurt". The scale demonstrated high internal consistency, with $\alpha = 0.78$.

Negative reciprocity beliefs

Negative reciprocity beliefs were assessed using the established three-item scale developed by Caliendo et al. (2009). An example item is "If I suffer a serious wrong, I will take revenge as soon as possible, no matter what the cost." The scale demonstrated high internal consistency, with a Cronbach's alpha of 0.82.

Control variables

We controlled both gender and age because past studies have found that these demographics can significantly impact cyberloafing (e.g., Baturay & Toker, 2015). Gender was coded as a binary variable (female = 0, male = 1). Age was categorized into five mutually exclusive groups: 21–30 (0), 31–40 (1), 41–50 (2), 51–60 (3), and 61 or older (4).

Analysis

Preliminary analyses

Before testing the hypotheses, preliminary analyses were conducted to ensure that the data met the required statistical assumptions. Normality was assessed using skewness and kurtosis, and all variables fell within acceptable thresholds (skewness < 2, kurtosis < 7; Kline, 2016). Specifically, abusive supervision (skew = 0.42, kurtosis = –0.31), moral disengagement (skew = 0.18, kurtosis = –0.56), negative reciprocity (skew = 0.27, kurtosis = –0.44), and Cyberloafing (skew = 0.63, kurtosis = 0.12) demonstrated no substantial deviations from normal distribution. Multicollinearity was examined through variance inflation factors (VIF), all of which were below 2.0, well under the conventional cut-off value of 5 recommended by Hair et al. (2019), indicating that multicollinearity was not a concern.

Descriptive statistics and intercorrelations

Table 1: Means, standard deviations, and Pearson correlations of the main variables.

Variable	M	SD	1	2	3	4
1. Abusive Supervision	3.12	0.98				
2. Moral Disengagement	3.05	0.85	.22**			
3. Negative Reciprocity	3.20	0.91	.30**	.25**		
4. Cyberloafing	2.84	0.92	.28**	.35**	.31**	-

Note. **p < .01.

Table 1 presents the means, standard deviations, and intercorrelations among the study variables. The mean score for abusive supervision was 3.12 (SD = 0.98), indicating a moderate level of perceived supervisory abuse. Moral disengagement also showed a moderate mean value (M = 3.05, SD = 0.85), while negative reciprocity beliefs had a slightly higher mean (M = 3.20, SD = 0.91). The mean level of Cyberloafing was relatively moderate (M = 2.84, SD = 0.92).

Correlation analysis revealed that abusive supervision was positively and significantly related to Cyberloafing ($r = .28$, $p < .01$), suggesting that employees who experienced higher levels of abusive supervision were more likely to engage in Cyberloafing behaviors. Moral disengagement was also positively associated with Cyberloafing ($r = .35$, $p < .01$), indicating that employees who were more likely to morally disengage tended to report higher levels of Cyberloafing. Similarly, negative reciprocity beliefs were positively related to Cyberloafing ($r = .31$, $p < .01$), supporting the notion that employees who endorse retaliatory norms are more inclined to engage in withdrawal behaviors.

In addition, abusive supervision showed significant positive relationships with moral disengagement ($r = .22$, $p < .01$) and negative reciprocity beliefs ($r = .30$, $p < .01$). Moral disengagement was also positively correlated with negative reciprocity beliefs ($r = .25$, $p < .01$). Overall, the pattern of correlations was consistent with the study's theoretical expectations and provided preliminary support for the hypothesized relationships, justifying further hypothesis testing using regression and moderation analyses.

Hierarchical Regression and Moderation Analysis

Table:02 Hierarchical regression

Variables	**B**	**SE**	**β**	**t**	**p**
Model 2 ($\Delta R^2 = .074$, $R^2 = .078$)					
Abusive supervision	0.28	0.07	0.28	4.00	< .001
Model 3 ($\Delta R^2 = .146$, $R^2 = .224$)					
Abusive supervision	0.18	0.06	.18	3.00	.003
Moral disengagement	0.30	0.07	.30	4.29	< .001
Negative reciprocity	0.22	0.06	.22	3.67	< .001
Abusive × Moral disengagement	0.06	0.05	.06	1.20	.230
Abusive × Negative reciprocity	0.14	0.04	.14	3.50	.001

Note. R^2 for final model = .224 ($p < .001$). Coefficients are unstandardized B; β are standardized coefficients.

Hierarchical regression analysis was conducted to test the main and interaction effects of abusive supervision on Cyberloafing. As shown in Model 2, abusive supervision had a significant positive effect on Cyberloafing ($B = 0.28$, $SE = 0.07$, $\beta = .28$, $t = 4.00$, $p < .001$), explaining an additional 7.4% of the variance in Cyberloafing ($\Delta R^2 = .074$). This result provides support for Hypothesis 1, indicating that higher levels of abusive supervision are associated with increased Cyberloafing behavior.

In Model 3, moral disengagement and negative reciprocity beliefs were entered along with their interaction terms. The results indicated that abusive supervision remained a significant predictor of Cyberloafing ($B = 0.18$, $SE = 0.06$, $\beta = .18$, $t = 3.00$, $p = .003$). Moral disengagement exhibited a significant positive main effect on Cyberloafing ($B = 0.30$, $SE = 0.07$, $\beta = .30$, $t = 4.29$, $p < .001$), as did negative reciprocity beliefs ($B = 0.22$, $SE = 0.06$, $\beta = .22$, $t = 3.67$, $p < .001$). Collectively, Model 3 accounted for 22.4% of the variance in Cyberloafing ($R^2 = .224$), representing a significant increase over Model 2 ($\Delta R^2 = .146$).

Regarding the interaction effects, the interaction between abusive supervision and moral disengagement was not statistically significant ($B = 0.06$, $SE = 0.05$, $\beta = .06$, $t = 1.20$, $p = .230$), indicating that moral disengagement did not moderate the relationship between abusive supervision and Cyberloafing. Therefore, Hypothesis 2 was not supported. In contrast, the interaction between abusive supervision and negative reciprocity beliefs was positive and statistically significant ($B = 0.14$, $SE = 0.04$, $\beta = .14$, $t = 3.50$, $p = .001$), providing support for Hypothesis 3. This finding suggests that the positive relationship between abusive supervision and Cyberloafing becomes stronger when employees hold higher levels of negative reciprocity beliefs.

The Moderation Effect: Negative Reciprocity Beliefs

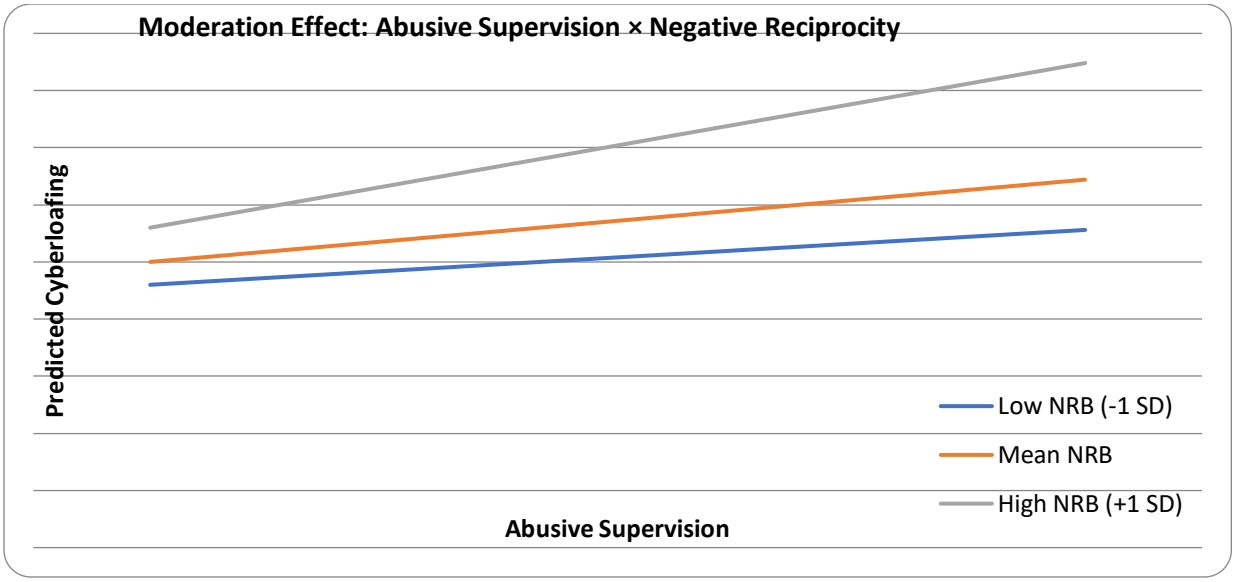


Figure 02: The Moderation Effect: Negative Reciprocity Beliefs

Figure 02 illustrates the moderating role of negative reciprocity beliefs in the relationship between abusive supervision and cyberloafing. Across all levels of negative reciprocity, abusive supervision is positively associated with predicted cyberloafing. The slope of this relationship is steepest at high levels of negative reciprocity beliefs, indicating a stronger positive association. In contrast, the relationship is weaker for employees with low negative reciprocity beliefs, as reflected by the flatter slope. This pattern demonstrates that employees who strongly endorse retaliatory norms are more likely to engage in cyberloafing in response to abusive supervision. Overall, the figure visually supports the significant Abusive Supervision × Negative Reciprocity interaction identified in the regression analysis.

Discussion and theoretical contributions

Effective communication between employees and supervisors is essential for organizational function. However, the inherent nature of this relationship often makes friction and aggression inevitable. Consequently, employees frequently face aggression from their immediate supervisors. Grounded in the Conservation of Resources theory, previous research has established a relationship between abusive supervision and cyberloafing (e.g., Burton et al., 2012; Agarwal & Avey, 2020). This study enhances cyberloafing literature with three novel contributions. First, we provide support for the idea that abused employees tend to Cyberloafing as a form of retaliation against their supervisors. This finding reinforces the link between abusive supervision and cyberloafing, a connection that aligns with both SET and existing studies (Lim et al. 2021; Koay et al., 2022). Fearing job loss from overt retaliation, employees respond to abusive supervisors by choosing cyberloafing as a covert method of reprisal (Afshan et al., 2022). Thus, our findings align with prior research to explain the diminished work performance often observed among employees who experience abusive supervision (Wang et al., 2023; Khan et al., 2018).

Secondly, building on these insights, this study also reveals that negative reciprocity beliefs and moral disengagement moderate the impact of abusive supervision on cyberloafing, thereby explaining why and when abused employees engage in this behavior. However, contrary to expectations, moral disengagement did not significantly moderate the link between abusive supervision and cyberloafing. One explanation is that morally disengaged employees, even if they justify cyberloafing, are often deterred from action by external factors such as perceived sanctions, punishments (Wu et al., 2023), and monitoring (Jiang et al., 2024). SCT posits that an individual can selectively activate and deactivate their moral self-regulation (Berkman et al., 2017). These findings suggest that measures like Internet usage policies, monitoring systems, and the threat of punishments are essential tools to keep employees' moral self-regulation active and to prevent its deactivation.

In contrast to moral disengagement, we observed that employees under abusive supervision who hold strong negative reciprocity beliefs show a stronger inclination to engage in cyberloafing. This indicates that these beliefs strengthen the positive relationship between abusive supervision and cyberloafing behavior. Drawing on the principles of SET, individuals who strongly endorse negative reciprocity beliefs are more likely to seek punitive actions to address perceived unfairness or mistreatment (Greco et al., 2019). As abusive supervision constitutes mistreatment, employees high in negative reciprocity beliefs feel entitled to engage in cyberloafing. They view it

as an acceptable method to counter their abuse (Wu et al., 2014). We recognize that external hindering factors may have debatable potential to reduce this moderating effect; however, our results confirm that the effect of negative reciprocity beliefs is indeed significant. This is likely because abused employees with strong negative reciprocity beliefs feel motivated to restore fairness and will, therefore, respond to abusive supervision in a reciprocal, 'tit-for-tat' manner. This motivation can negate the perceived risk of sanctions, which ultimately motivates employees to use cyberloafing as a form of retaliation against the supervisor.

Overall, our model (Model 3) explains 22.4% of the variance in cyberloafing. This explanatory power is generally considered sufficiently high for a behavioral study of this nature. Nevertheless, the remaining unexplained variance indicates the potential influence of additional variables not included in our model. Tandon et al.'s (2022) systematic review categorizes the antecedents of cyberloafing into four broad areas: employee-related (e.g., personality, demographics), peer-related (e.g., norms), supervisor-related (e.g., abusive supervision), and organizational-related (e.g., culture, monitoring). Given that our study specifically focused on the moderating roles of moral disengagement and negative reciprocity beliefs, future research could further elaborate on why employees engage in cyberloafing by investigating the various unexplored factors detailed in the systematic literature review by Tandon et al., (2022).

Practical implications

Cyberloafing is difficult for supervisors to detect because employees can easily hide non-work-related online activity (Sarfraz & Khawaja, 2024). The study's findings indicate that abusive supervision is a significant factor that encourages these behaviors. Public sector organizations, such as the DS offices, need to take steps to prevent supervisory abuse. These organizations must guarantee that employees can safely report abusive supervisors without fear of reprisal, and they must thoroughly investigate every report (Lim et al., 2021). Since employees often fear retaliation, whistleblower identity protection is essential to encourage reporting. A secure reporting channel acts as a crucial psychological barrier, a mechanism which helps reduce supervisory abuse. DS offices must also make careful judgments regarding abuse reports, as an employee's perception of abusiveness can vary greatly. It is equally essential to provide education for all public sector employees to promote mutual respect. By promoting a workplace culture of transparency and open communication, public sector organizations can effectively reduce instances of abusive supervision (Moin et al., 2024).

The strength of the connection between abusive supervision and cyberloafing is moderated by employees' levels of negative reciprocity beliefs. These results are valuable because they can guide public sector organizations as they devise strategies to minimize cyberloafing. To reduce future risks, the public sector should exercise caution during hiring to identify and avoid candidates who display strong negative reciprocity beliefs. Organizations like the DS offices can use tools such as questionnaires and scenario simulations to screen out those who exhibit these beliefs (Moin et al., 2024). Furthermore, educational initiatives such as training and workshops can help boost moral self-regulation, the purpose of which is to establish clear expectations for employees. Public sector employees can also be taught specific behavioral strategies like negotiation and clarity seeking to address the challenges that abusive supervision presents (Moin et al., 2024).

Current research provides some evidence that cyberloafing can help alleviate stress (Jamaluddin et al., 2023; Tsai, 2023; Yildiz & Yildiz, 2025). It may also boost employee creativity, which could lead to better subsequent work performance. Hence, it may be helpful for public sector managers to permit employees who experience abusive supervision to cyberloaf occasionally, as this can reduce their negative emotional stress. Additionally, cyberloafing can be a source of novel ideas that benefit job performance. Provided that employees complete their tasks on time, DS offices need not worry excessively about non-work-related online activity. Research has shown that when employees are given time for such activities, it leads to enhanced organizational citizenship behavior (Yildiz & Yildiz, 2025).

Limitations and future directions

First, the findings may be susceptible to common method bias, even though data for independent and dependent variables were collected across different time points. To further mitigate this concern, we suggest that future research collect data from multiple sources, such as from employees and their supervisors. Alternatively, the use of a longitudinal design is recommended, as it allows for more valid causal inferences and helps mitigate the constraints that are associated with cross-sectional data.

A further constraint is the reliance on self-report measures for the dependent variable, cyberloafing, which means the responses are susceptible to social desirability bias (Fisher, 1993). To obtain a less biased measure, future research could utilize computer monitoring systems to track employees' objective cyberloafing activities on

personal and mobile devices (Batabyal & Bhal, 2020). It should be noted, however, that this alternative approach raises ethical concerns because the required monitoring is inherently intrusive and may violate respondent privacy. Another limitation is that the study did not assess the duration of cyberloafing behavior. Arguably, instances of higher abusive supervision may prompt employees to engage in longer cyberloafing episodes. It is plausible that, after a certain duration, cyberloafing serves a restorative function that could aid abused employees in their recovery process. Indeed, empirical evidence suggests that, in certain contexts, cyberloafing may have a positive influence on employee productivity (Jamaluddin et al., 2023). The current literature lacks empirical evidence that details the critical time point at which cyberloafing ceases to be counterproductive and begins to offer a net benefit to employee output. Therefore, addressing this specific issue is a critical direction for subsequent research.

Moreover, this research assessed the influence of only one specific type of mistreatment, namely abusive supervision. Future studies should investigate how other forms of workplace mistreatment, such as discrimination, ostracism, incivility, and bullying, impact cyberloafing. We also did not examine the role of (dis)similarity between the victim and the supervisor. A finding by Rozmann and Levy (2021) suggests that a victim's response to an offense is shaped by the offender's cultural background and by the degree of similarity that the victim perceives with the offender. Therefore, future studies could investigate whether the level of similarity or dissimilarity between an abusive supervisor and an employee influences the specific form of cyberloafing that the employee chooses. For example, when the abusive supervisor and the abused employee are highly dissimilar, the resulting cyberloafing may become retaliatory in nature; for instance, the employee might share negative remarks about the supervisor on social media. This is a promising avenue for future research.

Conclusion

Drawing on SCT and SET, this study hypothesized and confirmed the moderating roles of moral disengagement and negative reciprocity beliefs in the relationship between abusive supervision and subordinate cyberloafing. The results indicated that moral disengagement does not moderate the connection between abusive supervision and cyberloafing. However, high negative reciprocity beliefs intensify the effect of abusive supervision on subsequent cyberloafing. By adopting the combined perspectives of SCT and SET, this research enhances the understanding of how abusive supervision drives cyberloafing, which extends previous research (e.g., Agarwal & Avey, 2020; Burton et al., 2012).

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