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Depletion from Self-regulation: A Resource-based Account of the Effect of Value Incongruence

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Abstract

Value incongruence between employees and organizations has been identified as a negative work condition. An attitude-based account suggests that value incongruence gives rise to negative attitudes toward organizations and thus causes low performance. To complement this mechanism, we propose a resource-based account based on ego-depletion theory, which suggests that value incongruence consumes an individual’s regulatory resources and leads to low work performance. In support of this view, results from two survey studies and a vignette experiment reveal that value incongruence is positively associated with ego depletion, which in turn is negatively related to work performance. The mediation effect of ego depletion is independent of the attitude-based mechanism as represented by job satisfaction and affective commitment. Consistent with the affective consistency perspective, the relationship between value incongruence and ego depletion is stronger among employees high in positive affectivity, and weaker among employees high in negative affectivity. The corresponding moderated mediation analysis shows that the indirect effects of value incongruence on work performance through ego depletion vary as a function of positive and negative affectivity. This investigation unravels the self-regulatory consequence of value incongruence and shows that the resource-based mechanism of value incongruence operates differentially as a function of dispositional affectivity.

Keyword: Value incongruence, work performance, dispositional affectivity, ego depletion
Depletion from Self-regulation: A Resource-based Account of the Effect of Value Incongruence

Congruence between the values of employees and organizations are important because individuals generally favor compatibility (Kristof, 1996). Value incongruence, or the lack of fit between employee values and organizational values (Kristof, 1996), is detrimental to employees and organizations (Schneider, 1987). To understand the negative influences of value incongruence, an attitude-based account based on the similarity-attraction framework (Schneider, 1987) is widely adopted. Value congruence increases the opportunities for people to interact with others who share similar values, inducing positive attitudes such as organizational commitment and job satisfaction (Schneider, Kristof-Brown, Goldstein, & Smith, 1997). Conversely, when employees perceive their values as different from those of their organizations, negative organizational attitudes are elicited.

This attitude-based mechanism provides a valid account of the negative consequences of value incongruence and has received empirical support (Arthur, Bell, Villado, & Doverspike, 2006; Greguras & Diefendorff, 2009). Nevertheless, we propose that it only represents one lens through which the effects of value incongruence can be interpreted. Value incongruence not only signals to employees that their organizations are not attractive because of the differences in values, but also gives rise to a challenging situation where employees may face significant tension in self-regulation. Employees whose values depart from those of their organizations need to align themselves with the organizations. To do so, they have to suppress their own preferences, focus their attention on organizational values and goals, and engage in activities that are discordant with their personal values. Viewed from this perspective, value incongruence represents a demanding and depleting context that entails intensive self-regulation and consumption of energy. This specific consequence of value incongruence is based on depleted self-regulatory resources (or ego depletion, Baumeister,
Bratslavsky, Muraven, & Tice, 1998), and cannot be captured by the attitude-based perspective. The ego depletion mechanism provides a plausible account of the negative effects of value incongruence, but this mechanism has rarely been discussed in the extant literature.

In this paper, we develop a resource-based model of value incongruence by drawing upon ego depletion theory (e.g., Baumeister et al., 1998; Baumeister & Vohs, 2007). To underline the organizational relevance of ego depletion and to establish the distinctiveness of the ego depletion mechanism, we examined its incremental predictive validity over the attitude-based mechanism in linking value incongruence to work performance, a major concern of organizations that has been consistently shown to be influenced by ego depletion (Fischer, Greitemeyer, & Frey, 2008; Hagger, Wood, Stiff, & Chatzisarantis, 2010; Schmeichel, Vohs, & Baumeister, 2003).

To further corroborate that value incongruence represents an environment requiring intensive self-regulation, we examine the moderating effect of trait affectivity on the association between value incongruence and ego depletion. An important insight from ego depletion theory is that individuals differ in their susceptibility to ego depleting environments (Hagger et al., 2010). We focus on affectivity because it shapes the self-regulation dynamics triggered by value incongruence. Specifically, following the affective-consistency perspective (Tamir, 2005; Tamir, Robinson, & Clore, 2002; Yu, 2009), individuals high in positive affectivity tend to experience more affective inconsistency (i.e., in a state where the desired affective tone is inconsistent with the affective tone of the environment) in face of value incongruence. Aside from self-regulation needed for finishing their jobs, these individuals engage in extra self-regulation activities to restore affective consistency. In contrast, those high in negative affectivity tend to experience less affective inconsistency and require less additional self-regulatory effort to maintain congruity between their chronic affective
tendency and the affect prompted by the environment (Yu, 2009). Positive affectivity and negative affectivity influence the level of self-regulation triggered by value incongruence in opposite directions, suggesting that they moderate the association of value incongruence with ego depletion differently. As understanding “when” an effect happens informs “why” it happens (Baron & Kenny, 1986), confirmation of this moderating effect can further substantiate the ego depletion perspective of value incongruence. The overall theoretical model is depicted in Figure 1.

Our investigation contributes to the literature in several ways. First, we offer a new theoretical framework to understand the effects of value incongruence. Kristof-Brown and Guay (2011) noted that misfit has been largely overlooked by researchers. We know little about how misfit, such as value incongruence, influences employees. Research on misfit is important because of its potential negative impact on employee well-being and performance. Drawing upon a self-regulation framework, our research provides new knowledge on this front by suggesting that value incongruence causes not only negative attitudes, but also energy depletion. Second, by establishing the mediation effect of ego depletion on the association between value incongruence and work performance, we contribute to the discussion about how value (in)congruence shapes employee performance (Arthur et al., 2006; Kristof-Brown & Guay, 2011). Although past studies have generally shown that P-O (mis)fit does not have a strong relationship with performance outcomes (Kristof-Brown, Zimmerman, & Johnson, 2005), it does not mean that P-O misfit is irrelevant. The effects of P-O misfit on performance can be channeled through intermediary variables, and we identify ego depletion as a novel explanatory mechanism. Finally, by examining the moderating
effect of dispositional affectivity, we identify individuals who react to value incongruence more strongly in terms of self-regulation effort. The moderating role of this type of dispositional variable has rarely been discussed in the P-O misfit literature (Kristof-Brown & Jansen, 2007). The examination of boundary conditions sheds light on when value incongruence shows a stronger impact on work performance via the ego depletion mechanism.

**Theory Development and Hypotheses**

**The Attitude-based Perspective on Value Incongruence**

In the person-environment (P-E) literature, misfit generally represents a lack of fit, where P is not equal to E (Harrison, 2007). In quantitative terms, it refers to “having a greater or lesser amount of an element relative to others in the organization…or the ideal amount or degree of some attribute” (Cooper-Thomas & Wright, 2013, p. 22). Misfit and fit are typically considered the opposite ends of a continuum (Jansen & Kristof-Brown, 2005; Wheeler, Gallagher, Brouer, & Sablynski, 2007), although there is some speculation that misfit may be qualitatively different from fit (Kristof-Brown & Guay, 2011). Following this common practice, we conceptualize value incongruence as a mismatch between an individual’s personal values and organizational values. An example is the situation where an employee who does not value innovation works in an innovation-oriented organization.

Value incongruence has been theorized and shown to have negative consequences because people are generally attracted to organizations that share similar characteristics with them (Edwards & Cable, 2009). Value incongruence refers to a gap between the values of employees and their organizations and gives rise to such negative feelings as alienation and uncertainty (Kristof-Brown & Guay, 2011). Value incongruence is considered a root of various negative organizational attitudes (Edwards & Cable, 2009; Kristof, 1996; Kristof-Brown et al., 2005; Verquer, Beehr, & Wagner, 2003), including low organizational commitment and job satisfaction. In turn, negative job attitudes potentially lead to low work
performance as employees are not willing to devote their effort to work when they feel a lack of attachment to their organizations (e.g., Meyer, Stanley, Herscovitch, & Topolnytsky, 2002).

The Ego Depletion Perspective on Value Incongruence

Ego depletion theory posits that “effortful self-regulation depends on a limited resource that becomes depleted by any acts of self-control, causing subsequent performance even on other self-control tasks to become worse” (Baumeister, Vohs, & Tice, 2007, p. 351). Ego depletion is likely to occur when dual-motive conflicts are involved (Fujita, 2011) such that individuals have to suppress one motive to satisfy another by overriding their desire to do something (i.e., an inhibiting response) or not to do something (i.e., an amplifying response). Energy is consumed in these processes, and less is left for other self-regulation activities. Any self-regulation that entails overriding one motive or desire and acting consistently with another may give rise to ego depletion, regardless of whether emotional, cognitive, or behavioral activities are involved (Hagger et al., 2010). For example, suppressing thoughts (Vohs & Faber, 2007), resisting impulses (Muraven, Collins, & Neinhaus, 2002), regulating emotions (Johns, Inzlicht, & Schmader, 2008), and sustaining physical stamina (Baumeister et al., 1998) have been found to lead to ego depletion (see Hagger et al., 2010, for review).

Following ego depletion theory, we suggest that value incongruence engenders dual-motive conflicts and necessitates self-regulation. Organizational settings are typically strong situations in which employees have to engage in prescribed duties and tasks to achieve an organization’s goals. Personal values are enduring beliefs that define what people regard as important and desirable, and influence the way they direct their attention, select appropriate actions, and evaluate events (Schwartz & Bilsky, 1990). When employees’ values differ from those of their organizations and so long as they need to get their jobs done, they will engage in effortful self-regulation processes to deal with the conflicts between following their own values or organizational values. Because values are relatively stable and resistant to change
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(Bardi, Lee, Hofmann-Towfigh, & Soutar, 2009), employees will feel depleted in regulating value incongruence, and their work performance declines as it also requires self-regulation effort.

Specifically, value incongruence requires employees to regulate their thoughts, ideas, and preferences associated with their personal values to bring them in line with organizational values. When confronted with value incongruence, employees also need to monitor their actions and behaviors to see if they are consistent with organizational values, another ego depleting process (Hagger et al., 2010). This theorizing is in congruence with dual-process theories, which posit that mental processes characterized by control deplete cognitive resources (e.g., Chaiken & Trope, 1999). Value incongruence poses a gap between what employees want to do and what they should do, resulting in a “conflict between the head and the heart” (Epstein, 1994, p. 710) and activating controlling self-regulation processes. Finally, value incongruence elicits unconformable feelings (Naus, van Iterson, & Roe, 2007), and employees facing it need to regulate their emotions to fulfill their duties, further depleting resources. In sum, attention and thought suppression/amplification, behavioral monitoring, and emotion regulation are effortful self-regulation processes that consume regulatory resources (Muraven & Slessareva, 2003; Schmeichel, 2007; Schmeichel, Demaree, Robinson, & Pu, 2006; Schmeichel & Vohs, 2009.). Value incongruence triggers these processes and may cause ego depletion.

The negative effect of ego depletion on performance has received strong experimental support. Ego depletion can cause reduced ability to gather and process new information (Fischer et al., 2008), ineffective decision-making (Zyphur, Warren, Landis, & Thoresen, 2007), and poor performance (Deng & Leung, 2014; Schmeichel et al., 2003). Employees with high ego-depletion have limited cognitive resources and regulatory energy, which
reduce their work effectiveness and efficiency. Thus, we predict that value incongruence causes ego depletion, which then shows a negative impact on work performance:

*Hypothesis 1:* Value incongruence positively relates to ego depletion, which in turn negatively relates to work performance. Ego depletion mediates the relationship between value incongruence and work performance.

**Moderating Effects of Trait Affectivity on the Ego Depletion Mechanism**

We further examine when the ego depletion mechanism of value incongruence exerts a stronger influence on work performance. Given the important role of affect in driving self-regulation activities (Yu, 2009), we suggest that people with different levels of affectivity have different self-regulatory responses to value incongruence and thus different degrees of ego depletion. People with positive affectivity tend to feel active, cheerful, enthusiastic, and alert, and people with negative affectivity tend to feel anxious, neurotic, and tense (Schaubroeck, Ganster, & Kemmerer, 1996). To theorize about the moderating role of affectivity, we draw on the affective consistency perspective (Tamir, 2005; Tamir et al., 2002; Yu, 2009), which suggests that individuals prefer trait-consistent affective states and are motivated to maintain consistency in their affective experience. Note that we focus on the moderating effects of affectivity on the relationship between value incongruence and ego depletion rather than on how it affects ego depletion directly to probe the resource-based mechanism of value incongruence.

Specifically, we propose that individuals high in positive affectivity are more affected by value incongruence due to the inconsistency between their affective tendency and the negative affect evoked by value incongruence. These individuals tend to regulate their emotional experiences toward a positive state (e.g., Kaplan, Bradley, Luchman, & Haynes, 2009; Magnus, Diener, Fujita, & Pavot, 1993). However, value incongruence induces negative emotions, exhaustion, and tension (Edwards, 1996), which contradict the positive
affective orientation of employees high in positive affectivity. Following the affective consistency perspective, these individuals are motivated to reduce the emotional dissonance between their chronic affective orientation and the negative affective experience associated with value incongruence. They may alter their subjective experience to restore affective balance, cognitively distort their personal values so that they are more consistent with the values of their organizations than they actually are, and take proactive actions to change their environment (e.g., Ashforth, Sluss, & Saks, 2007). Due to this tendency, the relationship between value incongruence and ego depletion is stronger among individuals high in positive affectivity. In support of our reasoning, dealing with emotional dissonance and emotion regulation have been found to be depleting (Richards & Gross, 1999; Robinson & Demaree, 2007; Schmeichel et al., 2006).

In contrast, we propose that people high in negative affectivity are less affected by value incongruence. These individual should experience a lower level of affective inconsistency under the condition of value incongruence, as they regularly experience negative emotions (e.g., Kaplan et al., 2009; Magnus et al., 1993). They are thus more tolerant of negative experiences evoked by value incongruence and engage in less self-regulation to alter their subjective experience (e.g., Feldner, Leen-Feldner, Zvolensky, & Lejuez, 2006). They have less need to cognitively distort their personal values to reach the congruity with organizational values and tend to comply with external requests (Carver & White, 1994). They are also less likely to take proactive actions to master and change their environment (e.g., Ashforth et al., 2007). All these propensities lead these individuals to react less strongly to value incongruence, rendering a weaker relationship between value incongruence and ego depletion.

These predicted interaction effects may seem contradictory to the conventional wisdom that positive affectivity is beneficial and negative affectivity is detrimental (e.g.,
Kaplan et al., 2009). However, a core proposition of the affective consistency perspective is that trait-consistent affective experiences have benefits, regardless of the valence of an affect, and even negative affective experiences can be associated with beneficial outcomes if they are trait-consistent (Tamir, 2005). The salutary effect of affective consistency is attributable to the state of self-consistency and regulatory fit it leads to (Tamir, 2005). Laboratory experiments have repeatedly found that negative state-trait consistency can be beneficial (e.g., Tamir, 2005; Tamir & Robinson, 2004; Tamir et al., 2002). Yeo, Frederiks, Kiewitz, and Neal (2014) recently conducted a diary study and found that the detrimental effect of high negative state affect was weaker when negative trait affectivity was high, and that the detrimental effect of low positive state affect was stronger when positive affectivity was high. These findings lead to the conclusion that “state-trait inconsistency can be bad for individuals with high trait positive affect and consistency can be good for individuals with high trait negative affect” (p. 429). Our reasoning is summarized in the following hypotheses:

**Hypothesis 2:** There is a two-way interaction effect between value incongruence and positive affectivity on ego depletion, such that the positive association of value incongruence with ego depletion is stronger among those high than low in positive affectivity.

**Hypothesis 3:** There is a two-way interaction effect between value incongruence and negative affectivity on ego depletion, such that the positive association of value incongruence with ego depletion is weaker among those high than low in negative affectivity.

Taken together, the preceding arguments suggest that (a) value incongruence leads to ego depletion, which mediates the relationship between value incongruence and work performance, and (b) positive affectivity and negative affectivity differentially moderate the relationship between value incongruence and ego depletion. We thus propose a moderated mediation model to describe the impact of value incongruence on work performance through ego depletion. We hypothesize that value incongruence is negatively related to work
performance through ego depletion and this mediation effect is more prominent for those high in positive affectivity and less prominent for those high in negative affectivity.

*Hypothesis 4:* Positive affectivity moderates the mediated relationship between value incongruence and work performance through ego depletion, such that this relationship is stronger for those high than low in positive affectivity.

*Hypothesis 5:* Negative affectivity moderates the mediated relationship between value incongruence and work performance through ego depletion, such that this relationship is weaker for those high than low in negative affectivity.

**Study 1**

We first conducted a survey study to establish the unique effect of value incongruence on ego depletion and the mediating role of ego depletion in linking value incongruence to work performance, measured as task proficiency and task adaptivity. Task proficiency refers to the extent to which employees meet the expectations and requirements of their roles (Griffin, Neal, & Parker, 2007). Task adaptivity refers to the extent to which employees cope with, respond to, and/or support changes that affect their roles (Griffin et al., 2007). This performance dimension is more discretionary because requirements for adaptation to change and uncertainty are implicit and unclear (Griffin et al., 2007). The inclusion of two dimensions of work performance helps demonstrate the effectiveness of the resource-based account in different domains.

**Method**

**Procedures and Participants**

Participants were sales employees of a global health care company in a large city in China, whose main task was to sell healthcare products to hospitals and other clients. Because healthcare products involved sophisticated product knowledge, they were required to acquire medical and technical knowledge to introduce the products to potential customers.
Questionnaires were sent to 305 employees and their immediate supervisors via the company’s on-line system. Participation was voluntary, and completed questionnaires were returned via the online data collection system. All participants were assured that this survey was for research purposes only and that their responses and personal information would remain completely confidential.

Employees provided ratings on value incongruence, ego depletion, and control variables. Supervisors were asked to rate their subordinates’ work performance. 215 employees returned the questionnaires, and 11 cases were deleted due to a large amount of missing data or irregular patterns of responses that had identical responses to a large number of consecutive questions, resulting in 204 valid cases and a response rate of 67%. A total of 68 supervisors responded, each providing ratings for 3 employees on average. Among the 204 employees, 42% were male, and most were between the age of 20-35 (92%), university educated (93%), and with a tenure between one to three years (86%).

**Measures**

We followed a translation-back translation procedure (Brislin, 1980) to translate all the items from English into Chinese. Likert-type scales ranging from 1 (strongly disagree) to 7 (strongly agree) were used unless stated otherwise.

**Value incongruence.** Following previous research, we conceptualized value incongruence as the opposite to congruence on the fit-misfit spectrum (Harrison, 2007; Wheeler et al., 2007). Three items developed by Cable and DeRue (2002) were adapted to measure value incongruence. A direct measure was appropriate because our focus is on the perceived general compatibility of individual and organizational values rather than on the correspondence between specific personal and organizational values (Kristof-Brown & Guay, 2011). Sample items included “The things that I value in life are very similar to the things that my organization values” and “My personal values match my organization’s values and...
The items were reverse scored to reflect incongruence (e.g., Wheeler et al., 2007). The Cronbach alpha was .92.

**Ego depletion.** Ego depletion was assessed with 5 items chosen from the scale developed by Twenge, Muraven, and Tice (2004) and later validated by Ciarocco, Twenge, Muraven, and Tice (2007), as the 5 items had the highest factor loadings in a different dataset. This scale is a major measure of ego depletion, and a self-report format is used because the covert nature of self-regulation makes it hard for observers to judge accurately. This scale’s validity has been supported extensively in both organizational and psychological research (e.g., Christian & Ellis, 2011; DeWall, Baumeister, Stillman, & Gailliot, 2007; Gailliot, Gitter, Baker, & Baumeister, 2012; Thau & Mitchell, 2010). Although ego depletion was originally measured as a temporary state in the laboratory, organizational research has demonstrated that it captures a relatively enduring state, and has been examined together with other stable constructs such as abusive supervision (e.g., Lian, Brown, Ferris, Liang, Keeping, & Morrison, 2014; Thau & Mitchell, 2010). The five items used in this study were: “I feel drained”, “I feel worn out”, “I would want to quit any difficult task I was given”, “I feel lazy”, and “I feel like my willpower is gone”. Responses were given on a scale ranging from 1 “never” to 7 “always”. The Cronbach alpha was .75.

**Work performance (Task proficiency and task adaptivity).** The three-item scale developed by Griffin et al. (2007) was adapted to measure task proficiency. Sample items were “This employee carried out the core parts of his/her job well” and “This employee completed his/her core task well using the standard procedures”. The Cronbach alpha was .86. Task adaptivity was measured by adapting three items from the same source as task proficiency (Griffin et al., 2007). Sample items were “This employee adapted well to the change in core tasks” and “This employee learned new skills to help him/her adapt to changes in his/her core tasks”. The Cronbach alpha was .87.
Control variables. To show the unique effect of value incongruence on ego depletion, we controlled for task variety to exclude the possibility that ego depletion is a result of engaging in different types of tasks. Task variety was measured with four items developed by Morgeson and Humphrey (2006). A sample item was “The job involves doing a number of different things”. The Cronbach alpha was .89. Moreover, a mismatch between job skills and job requirements may cause ego depletion, because underqualified employees may struggle to finish their jobs and overqualified employees may suffer from a sense of deprivation (Erdogan & Bauer, 2009). The inclusion of demands-abilities (D-A) misfit as a control variable allows us to demonstrate the unique effect of value incongruence on ego depletion. D-A misfit was measured with three items (Cable & DeRue, 2002). A sample item was “The match is very good between the demand of my job and my personal skills”. Items were reverse scored to reflect misfit. The Cronbach alpha coefficient was .89.

In order to examine the unique mediating effect of ego depletion, we included job satisfaction, which has been documented as an outcome of value incongruence (Arthur et al., 2006), as a mediator to control for the attitude-based mechanism. Job satisfaction was measured with three items developed by Hackman and Oldham (1980). A sample item was “In general, I like my job”. The Cronbach alpha was .86.

Results and Discussion

The means, standard deviations, correlations, and reliabilities for the variables are presented in Table 1. We first examined the measurement model with the seven focal variables included, which showed an acceptable fit ($\chi^2 = 455.78; df = 231; CFI = .91; TLI = .89; RMSEA = .07$), and was significantly better than a two-factor model in which all employee-rated variables were included in one factor and the supervisor-rated variables constituted the other factor ($\Delta \chi^2 = 973.28, \Delta df = 20, p < .01$).
The data contained a hierarchical structure in which employees were nested within supervisors, and the independence assumption may be violated (Bickel, 2007). The ICCs for all variables were: value incongruence (.10), ego depletion (.03), task proficiency (.00), task adaptivity (.14), D-A misfit (.00), task variety (.19), and job satisfaction (.00). To determine the influence of the nonindependence, we calculated design effect, which is a function of ICC values and cluster size. According to Maas and Hox (2005), “what is at issue in multilevel modeling is not so much the intraclass correlation, but the design effect, which indicates how much the standard errors are underestimated in a complex sample” (p. 87). A design effect smaller than 2 signals that the influence of nested structure is negligible and nonindependence is not an issue (Maas & Hox, 2005; Muthén & Satorra, 1995). Although the ICC values of task adaptivity and task variety were larger than the cutoff point of .12, the average team size was small, giving rise to design effects much smaller than 2 for all variables. We therefore conducted all the analyses at the individual level.

We examined the hypothesized mediation model based on structural equation modeling analyses with Mplus 5 (Muthén & Muthén, 2008). Delta method standard errors are computed for indirect effects as the default option (Muthén & Muthén, 2008), and this approach relies on the assumption of normal distribution like the Sobel test. To demonstrate the robustness of the indirect effects, we also conducted the product of coefficient tests using the PRODCLIN program (MacKinnon, Fritz, Williams, & Lockwood, 2007), which produces asymmetric confidence intervals for indirect effects and has been shown to be more accurate than traditional tests such as the Sobel test (MacKinnon et al., 2007). 95% confidence intervals (95% CI) are used to determine the significance of an indirect effect.
In the model, value incongruence, D-A misfit, and task variety predict ego depletion and job satisfaction, which in turn predict task proficiency and task adaptivity. We followed Preacher and Hayes (2008) and allowed the two correlated mediators, job satisfaction and ego depletion ($r = -.49, p < .01$), to relate to each other to demonstrate their unique mediating effects. The model was acceptable ($\chi^2 = 510.33; df = 237; CFI = .89; TLI = .87; RMSEA = .08$). As expected, value incongruence was significantly and positively related to ego depletion ($\beta = .39, p < .01$), after controlling for the effects of D-A misfit and task variety. Ego depletion was negatively and significantly related to task proficiency ($\beta = -.32, p < .01$) and task adaptivity ($\beta = -.32, p < .01$) after controlling for the effect of job satisfaction. Figure 2 presents the full results of this model. In support of Hypothesis 1, ego depletion significantly mediated the effects of value incongruence on task proficiency (indirect effect = -.13, Mplus: $p < .01$, PRODCLIN: 95% CI = [-.23, -.05]) and task adaptivity (indirect effect = -.12, Mplus: $p < .01$, PRODCLIN: 95% CI = [-.23, -.05]).

In support of ego depletion theory, value incongruence was negatively related to task proficiency and task adaptivity through ego depletion after the effects of D-A misfit, task variety, and job satisfaction were taken into account. The findings support our theorizing that value incongruence represents an exhausting context that depletes the resources of employees and causes a decline in work performance.

To provide further support to the ego depletion perspective, we conducted a second survey study to replicate the mediating effect of ego depletion and investigate its boundary conditions. We controlled for organization commitment as a mediator in Study 2. Although job satisfaction is a frequently studied outcome of value congruence, meta-analytic studies
have shown that it is more strongly influenced by person-job fit than by value congruence (Kristof-Brown et al., 2005; Oh et al., 2013). Another work attitude, affective commitment, is most strongly related to value congruence among all job attitudes (Arthur et al., 2006). Controlling for the mediating role of affective commitment is critical to establishing the validity and demonstrating the distinctiveness of the novel resource-based mechanism.

**Study 2**

**Method**

**Procedures and Participants**

Participants were recruited from a branch of a large telecommunication company located in a southern city of China. Their main job responsibility was to sell cell phones and related products to customers. The organization’s human resource department distributed the surveys to 250 employees and their supervisors, and participation was voluntary. Part of the data was collected on site using a paper version of the survey administered by a research assistant. The rest of the data was collected through e-mail using an electronic version of the questionnaire. All participants were assured that the survey was for research purposes only and that their responses and personal information would remain completely confidential.

Employees provided ratings on value incongruence, affective commitment, ego depletion, positive affectivity, and negative affectivity. Supervisors were asked to rate their subordinates’ work performance including task proficiency and task adaptivity. 224 employees returned the questionnaires, and 11 cases were deleted due to a large amount of missing data, resulting in 213 valid cases and a response rate of 85%. 26 out of 31 supervisors responded. The majority of the employee participants were female (80%), between the age of 20-29 (85%), and with a tenure between one to three years (63%). Half were university educated (51%).

**Measures**
The translation-back translation procedure (Brislin, 1980) was used to translate the questionnaires. All responses were given on a seven-point scale ranging from 1 (strongly disagree) to 7 (strongly agree) unless stated otherwise.

**Value incongruence.** The same scale adopted in Study 1 was used. The Cronbach alpha was .93.

**Ego depletion.** We used 21 items from the depletion scale (Twenge et al., 2004) to measure ego depletion. Four items were dropped from the original 25 items because they had highly similar meanings with some other items, especially after translated into Chinese. We also consulted the manager who was responsible for coordinating data collection to confirm these four items as redundant. The Cronbach alpha was .89.

**Trait affectivity.** Positive and negative affectivity were each measured with five items from the short-form of the Positive and Negative Affect Schedule (Thompson, 2007). Respondents indicated, on a scale ranging from 1 (not at all) to 5 (always), the extent to which they generally experienced different emotional states (e.g., active and nervous). The Cronbach alpha coefficients were .79 and .73 for these two variables, respectively.

**Work performance (Task proficiency and Task adaptivity).** Task proficiency and task adaptivity were measured with the same items as in Study 1 (Griffin et al., 2007). The Cronbach alpha was .94 and .93, respectively.

**Control variable.** Six items assessing affective organizational commitment (Meyer, Allen, & Smith, 1993) were used. A sample item was “I would be very happy to spend the rest of my career with this organization”. The Cronbach alpha was .81.

**Results and Discussion**

The means, standard deviations, correlations, and reliabilities of the variables are presented in Table 2. We tested the measurement model by creating three parcels each for constructs that had more than three items (e.g., Bandalos & Finney, 2001). The parceling
approach was necessary for reliable parameter estimates because the ratio of subject-to-item was below the minimum acceptable ratio of 5:1 (Bandalos, 2002). Parceling is a widely adopted technique to ensure reliable estimations in this situation. In addition, all the constructs studied are unidimensional, and have been widely used and shown to be valid. The confirmatory factor analysis suggested that the hypothesized seven-factor model showed a good fit ($\chi^2 = 309.23$, $df = 168$; CFI = .95; TLI = .94; RMSEA = .06), which was significantly better than a two-factor model in which all employee-rated variables formed one factor and all supervisor-rated variables formed the other factor ($\Delta \chi^2 = 561.61$, $\Delta df = 20$).

The data structure of Study 2 was also nested, and the analysis showed that the design effects for both outcome variables were larger than 2, suggesting the need for multilevel modeling. To keep a reasonable sample-size-to-parameter ratio, we used the composite scores of the variables in a multilevel analysis with Mplus (Muthen & Muthen, 2008). To take into account the group level influence, we implemented TWOLEVEL analysis function in Mplus. In Level-1 model, we specified the hypothesized mediation model and the moderated mediation model; in Level-2 model, we controlled for the group variance of the two dependent variables (Muthen & Muthen, 2008). Our analyses were done in an integrative fashion. We first tested the mediation model in which value incongruence predicts task proficiency and task adaptivity, with ego depletion and affective commitment as mediators. Figure 3 presents the results. Value incongruence was positively and significantly related to ego depletion ($\beta = .33$, $p < .01$), which was significantly related to task proficiency and task adaptivity ($\beta = -.11$, $p < .05$ and $\beta = -.15$, $p < .01$, respectively). Value incongruence was negatively and significantly related to affective commitment ($\beta = -.48$, $p < .01$), which was
significantly related to task proficiency ($\beta = .13, p < .05$), but not to task adaptivity. Results of indirect effect tests (Table 3) showed that ego depletion mediated the association between value incongruence and task proficiency (indirect effect = -.04, Mplus: $p < .05$, PRODCLIN: 95% CI = [-.07, -.01]), and between value incongruence and task adaptivity (indirect effect = -.05, Mplus: $p < .01$; PRODCLIN: 95% CI = [-.09, -.02]). The mediation tests supported Hypothesis 1 that value incongruence was indirectly related to work performance through ego depletion, independent of affective commitment.

We next examined the moderated mediation model with all hypothesized relationships included. We compared the models with and without the moderated relationships and found that the model with the moderation effects was significantly better ($\Delta \chi^2 = 19.75$, $\Delta df = 2$, $p < .01$). Independent variables were mean-centered before analysis. Value incongruence, positive affectivity, negative affectivity, the interaction term of value incongruence and positive affectivity, and the interaction term of value incongruence and negative affectivity predict ego depletion, which in turn predicts task proficiency and task adaptivity. The mediating effect of affective commitment was also controlled for in this model. Figure 4 summarizes the results.

The interaction between value incongruence and positive affectivity was positive and significant ($\beta = .17, p < .01$), indicating that the strength of the association of value incongruence with ego depletion increased with positive affectivity. To explore the nature of this interaction, we conducted a simple slope analysis at 1 standard deviation (SD) and 2 SDs above and below the mean (Aiken & West, 1991). When positive affectivity was high, this relationship was significant (simple slope = .35, $p < .01$ and .45, $p < .01$ for 1 SD and 2 SDs.
above the mean, respectively). However, when positive affectivity was low, the relationship became weaker (simple slope = .14, $p < .01$ and .04, ns. for 1 SD and 2 SDs below the mean, respectively), providing full support for Hypothesis 2. The interaction term of value incongruence and negative affectivity was also significant ($\beta = -.04$, $p < .05$), suggesting that the strength of the relationship between value incongruence and ego depletion increased as negative affectivity decreased. A similar simple slope analysis showed that the relationship between value incongruence and ego depletion was weaker when negative affectivity was high (simple slope = .22, $p < .01$ and .20, $p < .01$ for 1 SD and 2 SDs above the mean, respectively) than when it was low (simple slope = .27, $p < .01$ and .29, $p < .01$ for 1 SD and 2 SDs below the mean, respectively), supporting Hypothesis 3. We plotted the interaction patterns with the slopes at 2 SDs above and below the mean in Figures 5 and 6.

We also tested the moderated mediation hypotheses at 2 SDs above and below the mean (Table 3). The indirect effect of ego depletion on the relationship between value incongruence and task proficiency was significant when positive affectivity was high (conditional indirect effect = -.05, Mplus: $p < .05$, PRODCLIN: 95% CI = [-.10, -.01]), but not when it was low (conditional indirect effect = -.01, Mplus: $p > .05$, PRODCLIN: 95% CI = [-.02, .01]). Similarly, the conditional indirect effect of ego depletion on the relationship between value incongruence and task adaptivity was significant when positive affectivity was high (conditional indirect effect = -.07, Mplus: $p < .01$, PRODCLIN: 95% CI = [-.12, -.03]), but not when it was low (conditional indirect effect = -.01, Mplus: $p > .05$. PRODCLIN: 95% CI = [-.03, .02]). Hypothesis 4 was supported.
The indirect effect of ego depletion on the relationship between value incongruence and task proficiency was weaker when negative affectivity was high (conditional indirect effect = -.02, Mplus: \( p < .05 \), PRODCLIN: 95% CI = [-.048, -.003]) than when it was low (conditional indirect effect = -.03, Mplus: \( p < .05 \), PRODCLIN: 95% CI = [-.07, -.01]). The conditional indirect effect of ego depletion on the relationship between value incongruence on task adaptivity was weaker (conditional indirect effect = -.03, Mplus: \( p < .01 \), PRODCLIN: 95% CI = [-.06, -.01]) when negative affectivity was high than when it was low (conditional indirect effect = -.05, Mplus: \( p < .01 \), PRODCLIN: 95% CI = [-.07, -.02]). These results provided support for Hypotheses 5.

**Study 3**

Study 1 and Study 2 provide convergent results and establish the resource-based account of value incongruence. Although our focus is on the general incompatibility of personal values and organizational values, we acknowledge that when misfit is quantified, two types of value incongruence can occur: what organizations value is valued less by their employees and what employees value is valued less by their organizations (Edwards & Cable, 2009). These two types of value incongruence may result in different reactions (Kristof-Brown & Billsberry, 2012). Edwards and Cable (2009) found that the two types of value incongruence showed different effects on trust. Asymmetric effects were also found on work pace incongruence, i.e., mismatch between individual work pace and work group work pace (Jansen & Kristof-Brown, 2005).

We did not differentiate these two types of value incongruence in our studies because our theorizing suggests that the ego depletion account should apply to both types. To provide evidence for our theorizing, we conducted a vignette experiment to examine whether they both would lead to more ego depletion than value congruence. We used the autobiographical narratives method in this study, a valid experimental technique that has been applied to study
VALUE INCONGRUENCE AND EGO DEPLETION

various phenomena (e.g., DeWall et al., 2007). As different measures of value incongruence may yield different results (e.g., Edwards & Cable, 2009), this experimental approach avoids the measurement issue and provides convergent evidence for the depleting effect of value incongruence.

**Participants and Procedure**

To complement the samples from the service industry with high customer contact in both survey studies, we recruited participants from various industries in this study. Online questionnaires were designed for this study through SurveyMonkey. A link of the experimental materials was sent to alumni network groups of several universities in China. Sixty-six full-time employees from various companies were recruited. 36% were male, and 48.5% had a tenure of less than 6 years, 34.8% 6-10 years, and 16.7% above 10 years. They were relatively young (87.9% were below 35) and all had a college degree or above.

Participants were instructed to write about their work experiences and complete a questionnaire about how they responded to these experiences. The autobiographical narratives method has been widely used in experimental psychology as a reliable alternative to direct manipulation of an independent variable (e.g., DeWall & Baumeister, 2006; Leunissen, De Cremer, Reinders Folmer, & Van Dijke, 2013; Zechmeister & Romero, 2002). Having participants describe a previous experience from their lives (e.g., social rejection) can evoke responses similar to those resulting from direct manipulations of the experience (DeWall & Baumeister, 2006). Previous research has also demonstrated that participants are able to assess their level of ego depletion associated with a particular situation or experience recalled in this manner (e.g., DeWall et al., 2007).

The online system randomly assigned participants to one of three conditions. In the excess condition, they were asked to describe work experiences of value incongruence because what they valued was not valued by their organizations. In the deficit condition, they
described work experiences in which they did not value what was valued by their organizations. In the congruence condition, they described work experiences in which their values and the organizational values were at similar levels. To ensure that participants understood the concept of value, we provided a definition of value and the dimensions from Work Value Survey such as altruism and autonomy (Cable & Edwards, 2004). Examples of the descriptions provided by participants in each of the conditions are given in the Appendix. After completing the essay, participants were asked to complete the ego depletion scale based on how they felt during their experiences of value incongruence or congruence. This scale was internally reliable with a Cronbach alpha of .92.

Results and Discussion

We used Analysis of Variance (ANOVA) to examine differences in the means of ego depletion and found significant differences among the three conditions, $F(2, 63) = 4.01, p < .05$. Post Hoc analysis showed that participants in the excess value incongruence condition reported significantly more ego depletion than in the congruence condition ($M = 3.06$ vs. $M = 2.45, p = .01$). Similarly, participants in the deficit value incongruence condition reported significantly more ego depletion than in the congruence condition ($M = 2.97$ vs. $M = 2.45, p < .05$). As expected, participants in the excess and deficit conditions experienced similar levels of ego depletion ($M = 3.06$ vs. $M = 2.97$, ns.), supporting that both types of value incongruence are depleting and conceptualizing value incongruence as a general mismatch is valid in our research context. The results also demonstrated that the ego depletion effect of value incongruence is not restricted to service employees. The autobiographical narratives method is an experimental approach, but it has some limitations such as possible biases in the recall processes. However, the results converge with those of Study 1 and Study 2, lending support to the trustworthiness of these experimental findings.

General Discussion
Theoretical Implications

Our investigation extends previous theorizing about value incongruence by providing a novel perspective on its negative consequences. Underpinning the major theories of value incongruence is the notion that perceived incompatibility gives rise to dissimilarity and results in negative organizational attitudes (Cable & Edwards, 2004; Greguras & Diefendorff, 2009). Our research shows that the impact of value incongruence goes beyond negative organizational attitudes, as it also induces effortful self-regulation to meet organizational goals. The resource-based perspective highlights this important impact of value incongruence and complements the attitude-based perspective. Moreover, the small amount of research on misfit in the literature clusters around demographic variables such as race, gender, and age (Ellis & Tsui, 2007) or a specific dimension such as allocentrism vs. idiocentrism (Robert & Wasti, 2002). Our research responds to Kristof-Brown and Guay’s (2011) call for more research on misfit and develops a general theoretical framework to account for how the mismatch between personal values and organizational values impairs employees’ self-regulatory resources and performance.

Although the mismatch between skills and demands is also stressful, Study 1 shows that the intensity of self-regulation triggered by D-A misfit is weaker than value incongruence. D-A misfit is positively correlated with ego depletion (see Table 1), indicating that the basic process outlined for value incongruence may also apply to D-A misfit. However, in the presence of value incongruence, its effect was non-significant (see Figure 2). One reason may be the relatively high correlation between value incongruence and D-A misfit, which is consistent with previous findings (e.g., Carless, 2005; Greguras & Diefendorff, 2009). Another reason may be that a misfit based on job skills (e.g., having less skills than required) is less depleting than value incongruence. According to ego depletion theory, self-regulatory resources are drained under situations where “the self alters or...
preserves its inner states so as to achieve various goals and meeting certain standards” (Baumeister, 2001, p. 299), a state more likely to be evoked by value incongruence than by D-A misfit. The experimental finding that solving a difficult problem is less depleting than thought suppression (Muraven & Slessareva, 2003) lends support to this argument. Abilities and skills may be mastered through practice, but values are relatively stable, which may explain why value incongruence is more depleting. Our research points to a new theoretical angle to differentiate between value incongruence and D-A misfit.

Second, P-O fit has received considerable attention in personnel selection, and it is imperative to explicate the intermediate processes in fit-performance relationships (Kristof-Brown & Guay, 2011). Our research contributes to this line of inquiry by identifying ego depletion as a novel and important mediator, independent of job attitudes (i.e., job satisfaction or affective commitment). Moreover, while task proficiency is predicted by affective commitment and ego depletion, task adaptivity is only predicted by ego depletion (Study 2). This result implies that ego depletion is particularly important in transmitting the negative impact of value incongruence on performance that involves uncertainty, complexity, and interdependence as characterized by task adaptivity (Griffin et al., 2007). Dealing with uncertainty and complexity is more resource-demanding (Hagger et al., 2010; Muraven & Baumeister, 2000), which may explain why this type of performance is affected more by ego depletion than by affective commitment. The ego depletion account suggests that value incongruence may hinder performance on tasks that involve mental and regulatory resources, such as decision making and creative performance, and these tasks may be less amenable to an attitude-based account. In contrast, tasks that are driven by motivation, such as helping behavior, should be equally explainable by both mechanisms. This research direction is important for differentiating the attitude-based and the resource-based views of value
incongruence and advancing our understanding of the mechanisms by which value incongruence affects work performance.

Third, by examining the moderating effects of dispositional affectivity, our research responds to the call to investigate how personal characteristics shape the fit-outcome relationships (Kristof-Brown & Guay, 2011; Kristof-Brown & Jansen, 2007). Research on the interplay between value incongruence and individual differences is nascent, and our research provides one answer to the question of “to whom value incongruence matters”. People high in positive affectivity react more strongly to value incongruence, whereas people high in negative affectivity are less affected. This pattern is consistent with the affective consistency perspective (Tamir, 2005; Tamir et al., 2002, Yu, 2009), which suggests some interesting topics for future research. For instance, individuals high in extraversion may react more strongly, and individuals high in neuroticism may react less strongly, to value incongruence, given the correspondence between extraversion and positive affectivity, and between neuroticism and negative affectivity (e.g., Goussinsky, 2011). The significant moderating effects of dispositional affectivity echo the importance of identifying boundary conditions to unpack the role of P-O misfit in shaping work performance. Neglecting potential moderating effects may be a reason for a weak or null effect of P-O misfit on work performance (Kristof-Brown et al., 2005; Verquer et al., 2003).

Not formally hypothesized, positive affectivity is negatively related to value incongruence whereas negative affectivity is positively related to value incongruence (see Table 2). Consistent with previous research (Kaplan et al., 2009), this pattern indicates that high positive affectivity and low negative affectivity may generally help individuals experience less misfit. However, the moderating effects of affectivity reported in our research are not related to these main effects. Affectivity can be both a moderator and a predictor of value
incongruence, pointing to complicated but interesting underlying processes. This is a worthwhile and intriguing direction for future research.

The moderating effect of positive affectivity in our research deviates from some experimental findings on the role of temporary positive emotions in self-regulation process. Tice, Baumeister, Shmueli, and Muraven (2007) found that after an initial act of self-regulation, participants who were induced state positive emotions did not experience ego depletion. The difference may be attributable to their focus on state as opposed to dispositional affect and momentary depletion. State emotions may operate in a different way from dispositional affectivity, which reflects a general tendency to seek for positive experience (Tamir, 2005; Tamir et al., 2002). Recent development in ego depletion theory has started to acknowledge that motivation and some individual characteristics can reduce mild, temporary ego depletion (Muraven & Slessareva, 2003), but are not useful in reducing extensive depletion resulting from incessant self-control tasks (Vohs, Baumeister, & Schmeichel, 2012). The experimental finding that transient positive emotions can buffer the ego depletion effect of a single episode of self-regulation may not apply to our research context. Value incongruence represents a chronic depletion arising from immersion in a negative environment, and positive affectivity is a dispositional orientation instead of a transient affective state. Nevertheless, it is interesting to probe the differences between momentary and chronic depletion, and between state and dispositional affect.

Finally, our investigation extends the application of ego-depletion theory to the work context. Previous research in the work context has focused on how specific events such as lack of sleep (Christian & Ellis, 2011) or supervisory abuse (Thau & Mitchell, 2010) cause ego depletion and self-regulation impairment. We suggest that ego depletion can result from exposure to a chronic situation, value incongruence in our case, which requires an individual to constantly devote self-regulatory effort to deal with external demands. We also extend the
consequences of ego depletion. Deviant behavior is identified as a major outcome of ego depletion in the work context (e.g., Thau & Mitchell, 2010), and our research extends to positive work behaviors represented by task proficiency and task adaptivity.

**Practical Implications**

This research offers important practical implications. The finding that value incongruence is related to ego depletion suggests that value incongruence should receive attention in recruitment and selection. Because ego depletion leads to negative performance outcomes, it is important to design selection systems that maximize the fit between new hires and organizations. Effective practices include the provision of clear information in recruitment advertisements about organizational values to attract applicants with similar value orientations (Feldman, Bearden, & Hardesty, 2006). The use of value surveys as part of the selection process can help identify applicants who are likely to experience value incongruence if they are hired. Job interviews may also assess applicants’ likelihood of value incongruence to help recruiters make informed selection decisions.

Despite the detrimental effect of value incongruence, we do acknowledge that some differences between employees and organizations, such as deep-level diversity, may benefit organizations by enhancing decision-making quality and innovation (e.g., De Dreu & West, 2001). That is probably one of the reasons organizations should retain employees with misfit. To reap the benefit of diversity, however, socialization programs and induction training should be in place for employees with value incongruence, which ensure the continuity of organizational values and help these employees function effectively (Bauer, Morrison, & Callister, 1998; Cable & Parsons, 2001).

Organizational support that enhances regulatory resources is useful to counteract ego depleting effects. For example, providing autonomy may be useful for reducing ego-depletion (e.g., Moller, Deci, & Ryan, 2006). Providing counseling on self-regulation and adjustment is
another way to assist employees to cope with value incongruence. Furthermore, effective work design is important for employees to replenish resources (Trougakos, Beal, & Green, 2008), and organizations should design jobs and work schedules that provide employees with sufficient opportunities for resource recovery.

This research also serves as a reminder that happy employees may not always be immune to negative events. Intuitively, happy employees seem more adaptive to a situation that contradicts their personal preferences. Our findings suggest the contrary, such that people high in positive affectivity react more strongly to value incongruence in terms of ego depletion and performance decline. Organizations should not ignore employees who seem happy, but instead proactively help them when they are confronted by value incongruence. Likewise, job applicant should not underestimate the negative influence of working in an organization with values that do not match theirs. Job applicants should consider value congruence in their job search and be prepared if they decide to take a job that results in value incongruence. For instance, they need to take induction programs seriously to identify ways that help align their personal values with organizational values.

Employees may enjoy value congruence in their organizations, but it can be disrupted by an organizational change that profoundly alters the organization’s orientations. These employees suddenly have to engage in extra self-regulation activities to copy with the newly imposed organizational values, and our research suggests that they may suffer from a drop in performance. Management should not misattribute it to negative attitudes against the change because the culprit may be a deficiency in resources due to ego depletion. Our research suggests that organizations should take measures to facilitate the internalization of new organizational values to reduce ego-depletion. Satisfying employees’ basic psychological needs such as need for autonomy and relatedness may increase employee internalization of organizational values (Greguras & Diefendorff, 2009; Lynch, Plant, & Ryan, 2005). To
satisfy employees’ need for autonomy, managers should empower employees by involving them in decision-making (Zhang & Bartol, 2010). Need for relatedness can be enhanced by creating a sense of community in employees and encouraging coworker support in the course of change (Ryan & Deci, 2000). Organizational support should also be in place to facilitate the internalization processes.

**Limitations and Future Directions**

Despite the many contributions of our research, some limitations should be noted and addressed in future research. First, the incongruence-depletion relationship in the survey studies may have been influenced by common method variance. Although we have verified this relationship with an experiment, and the interaction effects involved should not be affected by common method bias (Chan, 2009), future studies should collect multisource data to replicate this relationship. Another important issue is that the causal relationship between value incongruence and ego depletion cannot be evaluated in the two survey studies. Although the experiment in Study 3 provides some support for the causality implied in our theorizing, longitudinal data and further experimentation are needed. Finally, we theorize that affectivity moderates the effect of value incongruence on ego depletion by drawing upon the affective consistency perspective. A limitation is that we did not assess affective consistency and its relationships with self-regulation activities. Future research may probe the relationship between affective consistency and self-regulation activities.

Beyond addressing the limitations, this research offers important directions for future research. Moderators other than affectivity may shape the self-regulation processes triggered by value incongruence. Job nature may be an important moderator. A good example is emotional labor (Hochschild, 1983). Value incongruence should be more depleting for jobs with this requirement because more self-regulation is needed. A more complex possibility is high compensation. Self-regulation research has suggested that strong motivation may
overcome ego depletion (Baumeister & Vohs, 2007). The use of high compensation can motivate individuals and reduce ego depletion in self-control tasks (e.g., Goto & Kusumi, 2013). However, it may be a double-edged sword because it also encourages job applicants to take jobs that do not match their values. Research along these directions may provide a more complete understanding of the ego depletion mechanism of value incongruence.

It is important to examine outcomes beyond task proficiency and task adaptivity. These two job outcomes are significantly predicted by ego depletion, but their direct relationships with value incongruence are relatively weak. This pattern is consistent with the literature (Kristof-Brown & Guay, 2011) and may be caused by the existence of moderators. We document significant indirect effects of value incongruence on these two outcomes through ego depletion, with magnitudes comparable to or even stronger than those reported in previous research (e.g., Greguras & Diefendorff, 2009). Nonetheless, it is interesting to identify job outcomes that are more strongly affected by value incongruence directly or indirectly through ego depletion. A possibility is organizational citizenship behavior because ego depletion can reduce prosocial concern (Balliet & Joireman, 2010). Self-regulatory resources have also been linked to counterproductive work behavior (Thau & Mitchell, 2010), and aggression (DeWall et al., 2007). Value incongruence may impact a much wider range of outcomes through the ego depletion pathway than currently assumed based on the attitude-based mechanism.

Since the majority of participants in our research has a relatively short tenure (i.e., 1-3 years) and our design is cross-sectional, we are not able to assess how temporal factors shape employees’ experience of ego depletion due to value incongruence. We speculate that there may be a nonlinear relationship between value incongruence and ego depletion over time. When employees are confronted by value incongruence, ego depletion may increase with time, but the level of ego depletion may eventually reach a plateau or even drop because a long
exposure to value incongruence may trigger coping responses that reduce its negative influence. Future research should explore this interesting possibility with longitudinal designs.

Finally, although the basic tenet of the person-environment fit theory is assumed to be culture-general, value congruence shows a stronger effect on job attitudes in Western culture than in East Asian culture (Oh et al., 2013). It would be interesting to compare the attitude-based account and resource-based account across cultures. A conjecture is that there would be more cultural differences in the attitude-based mechanism than in the resources-based mechanism because ego depletion processes may be less susceptible to cultural influence.

To conclude, our findings provide clear support for the resource-based perspective on value incongruence, which can account for the effects of value incongruence on two performance outcomes independent of job attitudes, the conventional explanatory mechanism. Our research provides a more complete theoretical account of the negative impact of value incongruence and opens up several interesting, novel directions for future research.
References


Baron, R. M., & Kenny, D. A. (1986). The moderator–mediator variable distinction in social


Table 1 (Study 1)

*Means, Standard Deviations, Correlations, and Reliabilities*

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*Note.* $N = 204$. Reliabilities are in parentheses. **$p < .01$, and *$p < .05$.}
Table 2 (Study 2)

Means, Standard Deviations, Correlations, and Reliabilities

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<tr>
<td>7. Affective commitment</td>
<td>4.85</td>
<td>1.05</td>
<td>-0.63**</td>
<td>0.36**</td>
<td>-0.22**</td>
<td>-0.58**</td>
<td>-0.20**</td>
<td>0.14*</td>
<td></td>
</tr>
</tbody>
</table>

Note. N = 213. Reliabilities are in parentheses. * p < .05; and ** p < .01.
Table 3

*Indirect Effects and Conditional Indirect Effects (Study 2)*

<table>
<thead>
<tr>
<th>Indirect path</th>
<th>Indirect effect</th>
<th>p value</th>
<th>95%CI</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Testing mediation hypothesis</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Value incongruence $\rightarrow$ ego depletion $\rightarrow$ task proficiency</td>
<td>-.04</td>
<td>&lt; .05</td>
<td>[-.07, -.01]</td>
</tr>
<tr>
<td>Value incongruence $\rightarrow$ ego depletion $\rightarrow$ task adaptivity</td>
<td>-.05</td>
<td>&lt; .01</td>
<td>[-.09, -.02]</td>
</tr>
<tr>
<td><strong>Testing moderated mediation hypotheses</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Value incongruence $\rightarrow$ ego depletion $\rightarrow$ task proficiency (High PA)</td>
<td>-.05</td>
<td>&lt; .05</td>
<td>[-.10, -.01]</td>
</tr>
<tr>
<td>Value incongruence $\rightarrow$ ego depletion $\rightarrow$ task proficiency (Low PA)</td>
<td>-.01</td>
<td>ns.</td>
<td>[-.02, .01]</td>
</tr>
<tr>
<td>Value incongruence $\rightarrow$ ego depletion $\rightarrow$ task adaptivity (High PA)</td>
<td>-.07</td>
<td>&lt; .01</td>
<td>[-.12, -.03]</td>
</tr>
<tr>
<td>Value incongruence $\rightarrow$ ego depletion $\rightarrow$ task adaptivity (Low PA)</td>
<td>-.01</td>
<td>ns.</td>
<td>[-.03, .02]</td>
</tr>
<tr>
<td>Value incongruence $\rightarrow$ ego depletion $\rightarrow$ task proficiency (High NA)</td>
<td>-.02</td>
<td>&lt; .05</td>
<td>[-.048, -.003]</td>
</tr>
<tr>
<td>Value incongruence $\rightarrow$ ego depletion $\rightarrow$ task proficiency (Low NA)</td>
<td>-.03</td>
<td>&lt; .05</td>
<td>[-.07, -.01]</td>
</tr>
<tr>
<td>Value incongruence $\rightarrow$ ego depletion $\rightarrow$ task adaptivity (High NA)</td>
<td>-.03</td>
<td>&lt; .01</td>
<td>[-.06, -.01]</td>
</tr>
<tr>
<td>Value incongruence $\rightarrow$ ego depletion $\rightarrow$ task adaptivity (Low NA)</td>
<td>-.05</td>
<td>&lt; .01</td>
<td>[-.07, -.02]</td>
</tr>
</tbody>
</table>

*Note.* PA = positive affectivity; NA = negative affectivity. CI = confidence interval. The high and low levels are based on two standard deviations above and below the mean of the moderator, respectively.
Figure 1. Overall Conceptual Framework.
Figure 2. Results of the SEM for the Mediation Model (Study 1)

* p < .05; and ** p < .01.
Figure 3. Results for the Mediation Model (Study 2).

*p < .05; and **p < .01.
Figure 4. Results for the Moderated Mediation Model (Study 2).

* $p < .05$; and ** $p < .01$. 
Figure 5. The Interaction between Value Incongruence and Positive Affectivity (PA) on Ego Depletion (Study 2)
Figure 6. The Interaction between Value Incongruence and Negative Affectivity (NA) on Ego Depletion (Study 2)
Appendix

Examples of the narratives written by participants in the three conditions:

**Excess value incongruence condition**

“I value altruism and think that it is important to provide help and convenience to other departments when working with them. But my company does not value it and want employees to just focus on their own jobs.”

“I am a person who values procedural justice a lot, especially in the case of promotions. But my company does not always follow this principle. For example, in a recent performance evaluation for promotion, the criteria and procedures the leaders used were not very convincing.”

**Deficit value incongruence condition**

“I don’t care about altruism and think that everybody should mind their own business. But my company emphasizes it and wants us to help and coordinate with each other.”

“I don’t think punctuality is that important, as long as all the tasks are done on time with high quality. But my company emphasizes getting to work on time a lot and administers punitive measures to prevent unpunctuality.”

**Value congruence condition**

“I really value close and harmonious relationships with my colleagues. My current work environment provides me with exactly what I want. My leader is easy-going and my coworkers are supportive. They help me with difficulties I encounter at work and in life.”

“I value job autonomy and hope to decide on how to get my work done on my own. My Company and leader also value it and give us a lot of freedom at work.”