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 supplementary 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, which in turn induces 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 are interpreted. Value incongruence not only signals to employees that their organizations are not attractive because of the differences between their values and the values of their organizations, 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 values endorsed by 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 in order to achieve organizational requirements. Viewed from this perspective, value incongruence represents a demanding and depleting context that entails intensive self-control and consumption of energy as a result of self-
regulation. This specific consequence of value incongruence is based on depleted self-regulatory resources (or ego depletion), and cannot be captured by the attitude-based perspective. The ego depletion mechanism provides a valid 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, Bratslavsky, Muraven, & Tice, 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 (Kristof-Brown & Guay, 2011) 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, Wood, Stiff, & Chatzisarantis, 2010). We focus on affectivity because it shapes the self-regulation dynamics triggered by value incongruence and influence how people regulate their attention, thoughts, and behavior (Yu, 2009). 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 as compared to those low in this trait. Aside from self-regulation needed for finishing their jobs, individuals oriented toward positive affectivity 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). In other words, positive affectivity and negative affectivity influence the level of self-regulation triggered by value incongruence in opposite directions. Based on the central tenet of ego depletion theory that self-regulation consumes resources, we propose that the association of value incongruence with ego depletion is stronger for those high in positive affectivity and weaker for those high in negative affectivity. 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 theoretical framework to understand the effects of value incongruence, a relatively neglected topic. Kristof-Brown and Guay (2011) noted that “misfit is a subject that has been largely overlooked by researchers” (p. 38). We know very 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 that front by suggesting that value incongruence causes not only negative attitudes, but also energy depletion due to the demand of self-regulation.

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 misfit does not have a strong relationship with performance outcomes (Kristof-Brown, Zimmerman, & Johnson, 2005; Verquer, Beehr, & Wagner, 2003), it does not mean that P-O misfit is irrelevant. The effect of P-O misfit on performance can be channeled through intermediary variables, and we need to explore the intervening mechanisms to fully understand the implications of P-O misfit for employee performance.

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 (Chatman, 1989; 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 in previous research (Jansen & Kristof-Brown, 2005; Wheeler et al., 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 or who values innovation works in an organization that does not.

Value incongruence has been theorized and shown to have negative consequences based on an attitude-based perspective (Arthur et al., 2006), which assumes that people are 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). In fact, value incongruence is considered a root of various negative organizational attitudes (Edwards & Cable, 2009; Kristof, 1996), including low organizational commitment because of low perceived relatedness (Greguras & Diefendorff, 2009), and reduced trust and communication between employees and their organizations (Edwards & Cable, 2009). Multiple meta-analytic studies have shown that low person-organization fit is strongly related to negative job attitudes (e.g., Kristof-Brown, Zimmerman, & Johnson, 2005; Verquer, Beehr, & Wagner, 2003). In turn, negative job attitudes 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; Riketta, 2002).

**The Ego Depletion Perspective on Value Incongruence**

Ego-depletion theory is proposed to explain the phenomenon that exertion of self-control leads to decline in self-regulatory resources and subsequent performance, which also requires self-regulation (Baumeister, 2001). The 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 more 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 their
desire not to do something (i.e., an amplifying response) to satisfy another motive. A classic
example involves dieters who are confronted with chocolates suppress the impulse to indulge
themselves for better health and appearance (Baumeister, Gailliot, DeWall, & Oaten, 2006).
Schmeichel, Demaree, Robinson, and Pu (2006) and Schmeichel (2007) provided an example
of amplifying self-regulation by demonstrating that ego depletion can be induced by asking
participants to exaggerate their reactions more than they actually experienced. Both response
amplification and suppression are found to be major causes of ego depletion in laboratory
studies (e.g., Baumeister et al., 1998; Schmeichel, 2007; Schmeichel et al., 2006). In short,
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), sustaining physical stamina (Baumeister et al.,
1998), and dealing with frustration (cf. Schmeichel, Vohs, & Baumeister, 2003) have been
found to lead to ego depletion (see Hagger et al., 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 and missions (Davis-Blake & Pfeffer, 1989). 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 (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.

Perceived general incompatibility between personal values and organizational values contributes to ego depletion. When the value endorsements of employees are at a higher level than those of their organizations, they need to suppress their thoughts, ideas, and preferences associated with their personal values to be in line with organizational values. Similarly, when the value endorsements of employees are at a lower level than those of their organizations, they need to direct their attention to the organizational values and engage in amplifying responses, i.e., thinking and acting in accordance with them. By contrast, when employees experience value congruence, regardless of whether the values of employees and organizations are both at a high or low level, little self-regulation is required and activated, and ego depletion should not occur. In addition, confronted with value incongruence, employees need to monitor their actions and behaviors to see if they are consistent with organizational values, a process that is also ego depleting (Hagger et al., 2010). This theorizing is also 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. Furthermore, value incongruence elicits unconformable feelings (Naus, van Iterson, & Roe, 2007). People are motivated to act in ways that are congruent with their own beliefs to maintain self-consistency (Elliott, 1986). Inconsistency between people’s attitudes and the perceived attitudes of significant others (e.g., their organizations) gives rise to an imbalanced state or feelings of tension (Insko, 1981). Employees facing value incongruence are likely to experience this tension and need to
regulate their emotion to fulfill their duties, further depleting resources. In sum, attention and thought suppression/amplification, behavioral monitoring, and emotion regulation (Muraven & Slessareva, 2003; Schmeichel et al., 2006; Schmeichel & Vohs, 2009; Schmeichel et al., 2003) are effortful self-regulation processes that consume regulatory resources, and employees facing any type of value incongruence are likely to experience ego depletion.

The negative effect of ego depletion on performance has received strong experimental support. Individuals with higher ego-depletion are less able to gather and process new information (Fischer, Greitemeyer, & Frey, 2008), less effective in decision-making (Zyphur, Warren, Landis, & Thoresen, 2007), and lower in performance (Schmeichel et al., 2003). Employees with high ego-depletion have limited cognitive resources and regulatory energy, which reduces 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 to achieve person-environment fit (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 role of affectivity in shaping the resources-based mechanism evoked by value
incongruence, 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. 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. Although positive affectivity has been identified as a type of psychological energy, and individuals high in positive affectivity generally have more resources than those high in negative affectivity (Kaplan, Bradley, Luchman, & Haynes, 2009), we argue that they are more negatively affected by value incongruence in terms of a stronger relationship between value incongruence and ego depletion. Extrapolating from the affective consistency perspective, those high in positive affectivity need to engage in more self-regulation activities to deal with value incongruence. Because self-regulation activities consume regulatory resources, value incongruence thus has greater impact on ego depletion for those with high positive affectivity.

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. People high in positive affectivity tend to experience positive emotions and regulate their emotional experiences toward a positive state (e.g., Kaplan et al., 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, individuals high in positive affectivity are motivated to reduce the emotional dissonance between their chronic affective orientation and the negative affective experience associated with value incongruence by engaging in self-regulation activities. 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). As self-regulation aiming “to inhibit, override, or alter responses that may arise as a result of physiological processes, habit, learning, or the press of the situation” (Schmeichel & Baumeister, 2004, p. 86) results in ego-depletion, 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, Demaree, Robinson, & Pu, 2006; Schmeichel, Vohs, & Baumeister, 2003).

In contrast, we propose that people high in negative affectivity are less affected by value incongruence as reflected in a weaker relationship between value incongruence and ego depletion. Individual high in negative affectivity should experience less need to maintain affective consistency as they regularly experience negative emotions (e.g., Kaplan et al., 2009; Magnus et al., 1993). They thus are more tolerant of the negative affectivity 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 as they are less certain about who they are (Campbell, Trapnell, Heine, Katz, Lavallee, & Lehman 1996) 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; Grant, Parker, & Collins, 2009). All these propensities associated with negative affectivity lead an individual to react less strongly to value incongruence, rendering a weaker relationship between value incongruence and ego depletion. 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 effect of value incongruence on work performance through ego depletion, such that the mediation effect is stronger for those high than low in positive affectivity.

Hypothesis 5: Negative affectivity moderates the mediated effect of value incongruence on work performance through ego depletion, such that the mediation effect is weaker for those high than low in negative affectivity.

Study 1

We first conducted a 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 degree to which an employee meets the known expectations and requirements of his or
her role as an individual” (Griffin, Neal, & Parker, 2007: 331). Task adaptivity refers to “the
degree to which individuals cope with, respond to, and/or support changes that affect their
roles as individuals” (Griffin et al., 2007: 331). This performance dimension is more
discretionary than task proficiency 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, Gallagher, Brouer, & Sablynski, 2007). Three items developed by Cable and DeRue (2002) were adapted to measure value incongruence (e.g., Hoffman, Bynum, Piccolo, & Sutton, 2011). 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). The use of a direct measure is consistent with our theorizing based on ego depletion theory, which predicts a positive relationship between value incongruence and ego depletion regardless of the nature of the incongruence. 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 culture”. 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 self-regulation impairment, and a self-report format is used because the covert nature of self-regulation makes it hard for observers to judge accurately. Its validity has been supported extensively in both organizational and psychological research
VALUE INCONGRUENCE AND EGO DEPLETION

(e.g., Christian & Ellis, 2011; DeWall, Baumeister, Stillman, & Gailliot, 2007; Gailliot et al., 2012; Gailliot, Schmeichel, & Baumeister, 2006; Lian, Brown, Ferris, Liang, Keeping, & Morrison, in press; 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 used 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 .87. Task adaptivity was measured by 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 you 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 coefficient 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 as a mediator to control for the attitude-based mechanism evoked by value incongruence (Arthur et al., 2006). 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 ($\chi^2 = 405.70; df = 228; CFI = .93; TLI = .91; RMSEA = .06$). We compared this model with a two-factor model in which all employee-rated variables were included in one factor and the supervisor-rated variable constituted the other factor ($\chi^2 = 1270.80; df = 248; CFI = .57; TLI = .53; RMSEA = .15$), and a single factor model including all variables ($\chi^2 = 1735.14; df = 240; CFI = .438; TLI = .31; RMSEA = .18$). The seven-factor model was significantly better than the other models.

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Insert Table 1 about here

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The data contained a hierarchical structure in which employee assessments were nested within supervisors, and the independence assumption was violated (Bickel, 2007). To determine the influence of the nonindependence, we tested the group effect with two
indicators – intraclass correlations (ICCs) (Stapleton, 2006) and design effect (Maas & Hox, 2005). The ICCs for all variables were small and below .20: Value incongruence (.10), D-A misfit (.00), task variety (.19), job satisfaction (.00), ego depletion (.07), task proficiency (.00), and task adaptivity (.13), and the design effects for all variables were much smaller than 2, indicating that nonindependence was not an issue, and influence from the group level was negligible (Maas & Hox, 2005). 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 first model examined, value incongruence, D-A misfit, and task variety predict ego depletion and job satisfaction, which in turn predicts task proficiency and task adaptivity. 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. Neither D-A misfit nor task variety was significantly related to ego depletion. Job satisfaction was not associated with value incongruence and the two types of performance. 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 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. 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 to account for the impact of value incongruence. In Study 2, we used the complete scale of ego depletion to ensure the validity of our findings.

**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 survey instruments to 250 employees and all of their 31 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. Sample items were “I feel mentally exhausted” and “I feel like my willpower is gone”. The Cronbach alpha was .90.

**Trait affectivity.** Positive affectivity 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 positive affectivity and negative affectivity, 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 deviation, 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 4.6: 1, 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 chance for parceling to result in errors is low (Bandalos, 2002; Bandalos & Finney, 2001).
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 \( \chi^2 = 870.84, df = 188; CFI = .78; TLI = .75; RMSEA = .13 \), and a one-factor model that included all variables \( \chi^2 = 1801.60, df = 189; CFI = .47; TLI = .42; RMSEA = .20 \).

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 of task proficiency and task adaptivity, which had high design effects, 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 \( \beta = -.12, p < .05 \) 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 = [-.08, -.01]), and between value incongruence and task adaptivity (indirect effect = -.05, Mplus: \( p < .01 \); PRODCLIN: 95%CI = [-.08, -.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\(^1\). 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.

\[\text{Insert Table 3, and Figures 3 and 4 about here}\]

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

\(^1\) We compared the models with and without the moderated relationships and found that the model with the moderation effects was significantly better (\( \Delta \chi^2 = 19.75, \Delta df = 2, p < .01 \)).
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 2SDs 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 on 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]).
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.

**Supplementary Experiment**

We conducted a supplementary experiment to further clarify the association between value incongruence and ego depletion. 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, although their effects are the same on other job attitudes. Similar asymmetric effects were 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 because both evoke effortful self-regulation. To provide evidence for this aspect of our theorizing, we conducted a vignette experiment to manipulate the two types of value incongruence and examine whether they both would lead to more ego depletion than value congruence. We used the autobiographical narratives method to experimentally manipulate value incongruence, a valid experimental technique that has been applied to study 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 provides convergent evidence for the depleting effect of value incongruence. To complement the
samples from the service industry with high customer contact in both survey studies, we recruited participants from various industries in this supplementary study.

Sixty-six full-time employees from various companies were recruited through SurveyMonkey. 24 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 with a college degree or above. A link of the experimental materials was sent to alumni network groups of several universities in China. Participants were randomly assigned to one of three conditions and asked to describe work experiences in which they experienced value incongruence because what they valued was not valued by their organizations (excess condition) or they did not value what was valued by their organizations (deficit condition), or in which the values of employees and organizations were at similar levels (congruence condition). After completing the essay, they were asked to recall their resource level based on the ego depletion scale used in Study 2, which had a Cronbach alpha of .92.

A one-way ANOVA revealed significant differences in the levels of ego depletion among the three conditions, \( F(2, 63) = 4.01, p < .05 \). Post Hoc analysis showed that participants in the value incongruence conditions (i.e., excess and deficit conditions) experienced similar levels of ego depletion (\( M = 3.06 \) vs. \( M = 2.97, \text{ ns.} \)) and significantly more ego depletion than participants in the congruence condition (\( M = 3.06 \) vs. \( M = 2.45, p = .01; M = 2.97 \) vs. \( M = 2.45, p < .05, \text{ respectively} \)). Both types of value incongruence were depleting, and conceptualizing value incongruence as a general mismatch is valid in our research context. The ego depletion effect of value incongruence was not restricted to service employees.

\(^2\) An example taken from participants’ answers for excess value incongruence is “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 job”. An example for deficit value incongruence is “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”.

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2 An example taken from participants’ answers for excess value incongruence is “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 job”. An example for deficit value incongruence is “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”. 


General Discussion

Consistent with ego depletion theory, ego depletion mediates the relationship between value incongruence and work performance. A moderated mediation analysis shows that the indirect effect of value incongruence on work performance through ego depletion is stronger for people with higher positive affectivity or lower negative affectivity.

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. 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 negatively related to 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 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; Katz & Kahn, 1978). 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 primarily 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 recent 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, Zimmerman, & Johnson, 2005; Verquer, Beehr, & Wagner, 2003). Although not formally hypothesized, positive affectivity is negatively related to value incogruence whereas negative affectivity is positively related to value incogruence (see Table 2). Consistent with previous research (Emmons, Diener, &
Larsen, 1986), this pattern indicates that high positive affectivity and low negative affectivity generally help individuals experience less misfit. The moderating effects of affectivity reported in our research are not related to these main effects, but with the “aggravating” moderating role of positive affectivity and the “buffering” moderating role of negative affectivity in the face of value incongruence. Value incongruence shows a relatively stronger effect on performance when positivity affectivity is low than high, and when negative affectivity is high than low.

The moderating effect of positive affectivity 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, Robinson, & Clore, 2002). Recent development in ego depletion theory has started to acknowledge that motivation and some individual characteristics can reduce mild, temporary ego depletion (Job, Dweck, & Walton, 2010; 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 does not apply to our research context. Value incongruence represents a chronic depletion arisen from immersion in a negative environment, and positive affectivity is a dispositional orientation instead of a transient affective state. Nevertheless, it is an interesting direction 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 highlights that value incongruence requires attention in recruitment and selection. For example, socialization of new employees is a fundamental process to ensure the continuity of organizational values and to help them function as effective organizational members (Bauer, Morrison, & Callister, 1998; Cable & Parsons, 2001). Our research suggests that if individual values deviate from organizational values, socialization may trigger self-regulation that causes ego depletion. Because ego depletion leads to negative performance outcomes, this analysis provides a concrete reason to take value compatibility into account in hiring.

That said, 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). While a highly homogenous organization is not entirely desirable, we caution that the positive effects of diversity may come with a price because value incongruence depletes employees’ self-regulatory resources. To reap the benefit of diversity, providing support that enhances regulatory resources would
be useful to counteract the ego depleting effects associated with value incongruence. For example, providing autonomy may be useful because it can reduce ego-depletion (e.g., Moller, Deci, & Ryan, 2006). Providing counseling on self-regulation and adjustment may be another way to assist employees to cope with value incongruence.

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.

**Limitations and Future Directions**

Despite the many contributions of our research, some limitations should be noted and addressed in future research. First, several issues about our data require attention. 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 supplementary experiment provides some support for the causality implied in our theorizing, longitudinal data and further experimentation are needed in future research. Finally, like most studies, our data are from a single country, China in our case. Although our theorizing is not tied to any specific cultural processes, the resource-based pathway should be evaluated in other cultural contexts.

Second, we used a direct measure to evaluate value incongruence and are unable to distinguish between misfit caused by employee values endorsed at a higher level than
organizational values (i.e., excess incongruence) and misfit caused by employee values endorsed at a lower level than organizational values (i.e., deficit incongruence). Although our theorizing and the supplemental experiment suggest that both types of value incongruence can give rise to ego depletion, it is important to evaluate this conclusion with an indirect measure (e.g., Edwards & Cable, 2009).

Finally, we theorize that positive affectivity enhances and negative affectivity mitigates 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.

Despite the limitations, this research offers several fruitful 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 because some jobs require the public expression of organizational values. Value incongruence should be more depleting for this type of jobs because more self-regulation is needed. A good example is the service industry, which requires emotional labor from front-line employees, defined as the management of feelings to create a desirable facial display to fulfill job requirements (Hochschild, 1983). These jobs are burdened with emotion regulation, and the requirement for emotional labor may exacerbate the ego depletion pathway when value incongruence is present. This logic also applies to complex jobs, as their accomplishment requires more mental resources. Value congruence in the context of high task complexity should be more ego depleting. Extrapolating from this reasoning, individual ability in self-regulation may play a role in determining the extent of ego depletion. For example, service employees who are more skillful in display regulation may be less affected by value incongruence (cf.
Matthews, Gruszka, & Szymura, 2010). Research along these directions may provide a more complete understanding of the ego depletion mechanism of value incongruence.

Given the costs of value incongruence, a logical next step is to identify effective management practices to counteract its negative effects. One important idea from self-regulation research is that strong motivation can to some extent overcome ego depletion (Baumeister & Vohs, 2007). Consider the use of high compensation to attract and motivate employees, which has been shown to reduce ego depletion associated with self-control tasks (e.g., Goto & Kusumi, 2013). The use of high compensation to attract talent may be a double-edged sword, however, because it may function as a motivational force to reduce ego depletion, but it may also encourage job applicants to take jobs that do not match their values, causing value incongruence. Future research needs to examine the implications of popular management practices from the perspective of value incongruence and ego depletion.

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., Arthur et al., 2006; 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 a variety of behaviors, including counterproductive work behavior (Thau & Mitchell, 2010), aggression (DeWall et al., 2007), and low proactive behavior (Hahn, Frese, Binnewies, & Schmitt, 2012). Value incongruence
may impact a much wider range of outcomes through the ego depletion pathway than currently assumed based on the attitude-based mechanism, a fruitful direction for future research.

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.
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### TABLE 1 (Study 1)

Means, Standard Deviations, Correlations, and Reliabilities

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<th>Variables</th>
<th>M</th>
<th>SD</th>
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<td>1. P-O misfit</td>
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<td>.39**</td>
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<td>3. Task proficiency</td>
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<td>-.24**</td>
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<td>4. Task adaptivity</td>
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<td>-.16*</td>
<td>-.25**</td>
<td>.64**</td>
<td>(.87)</td>
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<td>5. D-A misfit</td>
<td>2.39</td>
<td>0.94</td>
<td>.64**</td>
<td>.36**</td>
<td>-.12</td>
<td>-.14*</td>
<td>(.89)</td>
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<td>6. Task variety</td>
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<td>-.22**</td>
<td>-.07</td>
<td>.02</td>
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<td>-.24**</td>
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<td>7. Job satisfaction</td>
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<td>-.28**</td>
<td>-.58**</td>
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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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<td></td>
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<td>0.56</td>
<td>-.39**</td>
<td>(.79)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Negative affectivity</td>
<td>2.77</td>
<td>0.59</td>
<td>.16*</td>
<td>.09</td>
<td>(.73)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Ego depletion</td>
<td>3.45</td>
<td>0.84</td>
<td>.46**</td>
<td>-.41**</td>
<td>.35**</td>
<td>(.90)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Task proficiency</td>
<td>5.42</td>
<td>1.15</td>
<td>-.04*</td>
<td>.14*</td>
<td>-.11**</td>
<td>-.21**</td>
<td>(.94)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Task adaptivity</td>
<td>5.28</td>
<td>1.16</td>
<td>-.03*</td>
<td>.16**</td>
<td>-.06**</td>
<td>-.19**</td>
<td>.88**</td>
<td>(.93)</td>
<td></td>
</tr>
<tr>
<td>7. Affective commitment</td>
<td>4.85</td>
<td>1.05</td>
<td>-.63**</td>
<td>.36**</td>
<td>-.22**</td>
<td>-.58**</td>
<td>.20**</td>
<td>.14*</td>
<td>(.81)</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>Testing mediation hypothesis</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Value incongruence → ego depletion → task proficiency</td>
<td>-.04</td>
<td>&lt; .05</td>
<td>[-.08, -.01]</td>
</tr>
<tr>
<td>Value incongruence → ego depletion → task adaptivity</td>
<td>-.05</td>
<td>&lt; .01</td>
<td>[-.08, -.02]</td>
</tr>
<tr>
<td>Testing moderated mediation hypotheses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Value incongruence → ego depletion → task proficiency (High PA)</td>
<td>-.05</td>
<td>&lt; .05</td>
<td>[-.10, -.01]</td>
</tr>
<tr>
<td>Value incongruence → ego depletion → task proficiency (Low PA)</td>
<td>-.01</td>
<td>ns.</td>
<td>[.02, -.01]</td>
</tr>
<tr>
<td>Value incongruence → ego depletion → task adaptivity (High PA)</td>
<td>-.07</td>
<td>&lt; .01</td>
<td>[.12, -.03]</td>
</tr>
<tr>
<td>Value incongruence → ego depletion → task adaptivity (Low PA)</td>
<td>-.01</td>
<td>ns.</td>
<td>[.03, -.02]</td>
</tr>
<tr>
<td>Value incongruence → ego depletion → task proficiency (High NA)</td>
<td>-.02</td>
<td>&lt; .05</td>
<td>[.048, -.003]</td>
</tr>
<tr>
<td>Value incongruence → ego depletion → task proficiency (Low NA)</td>
<td>-.03</td>
<td>&lt; .05</td>
<td>[.07, -.01]</td>
</tr>
<tr>
<td>Value incongruence → ego depletion → task adaptivity (High NA)</td>
<td>-.03</td>
<td>&lt; .01</td>
<td>[.06, -.01]</td>
</tr>
<tr>
<td>Value incongruence → ego depletion → 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)