Role Conflict, Role Ambiguity, Job Satisfaction and the Moderating Effect of Job-Related Self-Esteem: A Latent Variable Analysis

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Abstract

The relationship between job-related self-esteem, role ambiguity, role conflict, and job satisfaction for a national sample (n=216) of certified public accountants (CPAs) was examined. Job-related self-esteem is concerned with the evaluation that the individual makes regarding the influence of the individual's job on how they view themselves. The Rosenberg (1965) global self-esteem scale was modified to reflect job-related aspects. Linear structural relations (LISREL) was used to examine the relationships between job-related self-esteem, role ambiguity, role conflict, and job satisfaction. Job-related self-esteem was found to not be directly related to job satisfaction when role ambiguity and role conflict were controlled for. Job-related self-esteem was found to be an independent predictor of role ambiguity and role conflict.

Introduction

There have been thousands of books and articles written about job satisfaction (Locke, 1984). The examination of job satisfaction "can be viewed as an end in itself, since happiness, after all, is the goal of life" (Locke, 1976, p. 1328). However, there are other reasons to study job satisfaction. Job satisfaction has been found to be positively related to life satisfaction (Iris & Barrett, 1972). Satisfied workers tend to live longer (Palmore, 1969). Job satisfaction is negatively related to absenteeism (Muchinsky, 1977) and it is negatively related to employee turnover (Locke, 1984).

Among the many organizational based antecedents of job satisfaction that have been studied are role ambiguity and role conflict (see literature reviews by Fisher & Gitelson, 1983; Jackson & Schuler, 1985; Van Sell, Brief, & Schuler, 1981). Another much studied antecedent of job satisfaction has been self-esteem (see literature reviews by Brockner, 1988; Dipboye, 1977; Tharenou, 1979). The current study examines the moderating influence of job-related self-esteem on the relationship between the attitude variables of role ambiguity, role conflict, and the outcome variable of job satisfaction for a sample of certified public accountants. Job-related self-esteem will be defined here as the evaluation that

the individual makes regarding the influence of the individual's job on how they view themselves.

The study of self-esteem in models that have involved employees have generally fallen under a self-consistency explanation. Self-consistency theory is derived from theories of balance (Heider, 1958), dissonance (Festinger, 1957), and status congruency (Sampson, 1963). Self-consistency theory states that individuals desire to maintain their current levels of self-esteem and will behave in ways consistent with the desire to maintain this level (Korman, 1966, 1970, 1971, 1976). Behaviors that are inconsistent with beliefs about oneself are thought to be "anxiety provoking and dissatisfying" (Korman, 1971, p. 595). The present study examined job-related self-esteem instead of global self-esteem because as Brockner (1988) pointed out there is "little that practitioners can do to influence the nonwork determinants of employees' global self-esteem, there is much that they can do to affect the work factors that influence specific self-esteem" (p. 119). McIntire and Levine (1984) found task specific self-esteem to be a better predictor of job-related outcomes than other measures of self-esteem.

Model and Hypotheses

Two individual employees who are exposed to identical work conditions may react with differing levels of role ambiguity and role conflict. Different employees have different levels of ability to cope with similar work conditions. A work condition that might lead to ambiguity, conflict, or satisfaction for one employee may have no affect on another employee. The model in Figure 1 views job-related self-esteem as a moderator of the role ambiguity/conflict and job satisfaction relationship. Self-consistency theory implies that individuals will develop attitudes consistent with their desire to maintain their levels of job-related self-esteem. Prior research has shown that high self-esteem individuals tend to rely less on cues from their work related environment than low self-esteem individuals (Tharenou, 1979). Feelings of role ambiguity and role conflict are generated from the work related environment. By experiencing high levels of ambiguity and conflict an employee with low levels of job-related self-esteem will be able to maintain consistency with their levels of job-related self-esteem (also the reverse would be true), hence Hypothesis 1.

tent with their level of job-related self-esteem. Employees with high levels of job-related self-esteem will develop high levels of job satisfaction in order to maintain consistency in their feelings about themselves (also the reverse would be true), hence Hypothesis 2.

Hypothesis 2 Job-related self-esteem is positively related to job satisfaction.

The negative relationship between role ambiguity/role conflict and job satisfaction is a well established one and has been found to exist for accountant and nonaccountant samples (for a sample of accountants see Rebele & Michaels, 1990; for nonaccountant samples see Fisher & Gitelson, 1983; Jackson & Schuler, 1985; Van Sell, Brief, & Schuler, 1981). Employees who experience ambiguity or conflict will not be as happy with their jobs as employees who do not experience role ambiguity or conflict, hence Hypothesis 3.

Hypothesis 3 Role ambiguity and role conflict are negatively related to job satisfaction.

Hypothesis 1 Job-related self-esteem is negatively related to role ambiguity and role conflict.

Self-consistency theory implies that employees will develop attitudes about job satisfaction that are consis-

Method

Sample

The sample for this study was obtained from the

American Institute of Certified Public Accountants (AICPA). A random national sample composed of American certified public accountants who were staff members in accounting firms with 10 or more AICPA members and who identified themselves as primarily interested in auditing were selected. The job satisfaction of accountants has been researched extensively (for a brief review of the literature see Gregson & Blin, 1989). A total of 482 questionnaires were mailed. There were 216 (45%) usable questionnaires returned.

Out of the 216 sampled accountants, 171 (79 per cent) were males and 45 (21 per cent) were females. One hundred twelve (52 per cent) worked for national firms and 104 (48 per cent) worked for non-national firms. Tenure ranged from less than one year to 40 years with a mean of 7.8 years. Ages ranged from 24 to 70 with an average age of 34.

Instruments

Role conflict and role ambiguity were measured by using a modified version of the Rizzo, House, and Lirtzman (1970) questionnaire. Nearly 85% of studies that have measured role conflict and role ambiguity have used this same instrument. Minor word changes were made to the items to make them more understandable to CPAs for the type of work the CPAs usually perform. In one question, the word manpower was changed to staff to make it sex neutral. Schuler, Aldag, and Brief (1977) found the Rizzo et al. questionnaire to be valid measures of role ambiguity and role conflict. The six role ambiguity items and eight role conflict items were scored on a Likert-type scale of one (very false) to five (very true). Items worded in the negative were reverse scored. Therefore, higher scores indicated higher levels of ambiguity or conflict. Internal consistency reliabilities for the role ambiguity and role conflict scales were .86 and .83, respectively.

Researchers have been inconsistent as to whether to treat role ambiguity and role conflict as separate constructs or to treat them jointly as role stress. Some researchers have treated role ambiguity and role conflict as separate constructs (see e. g. Bamber, Snowball, & Tubbs, 1989; Rebele & Michaels, 1990). Other researchers have treated role ambiguity and role conflict as one construct called stress (e. g. Howell, Bellenger, & Wilcox, 1987; Rasch & Harrell, 1990). McGee, Ferguson, and Seers (1989) based on a LISREL analysis of three non-accountant samples, found that treating role ambiguity and role conflict as separate constructs instead of combining them into stress resulted in better goodness of fit measures. A confirmatory factor analysis on the current sample of CPAs agreed with the McGee et al. results so we treated role ambiguity and role conflict as separate constructs.

The current study, in order to measure self-esteem that is related to the job, took the items that comprised the Rosenberg (1965) global self-esteem questionnaire and modified them to reflect the job-related aspects of self-esteem for certified public accountants (CPA). Items worded in the negative were reverse scored. Therefore, higher scores indicated higher levels of job-related self-esteem. In a fashion similar to the current study, Pierce et al. (1989) modified the Rosenberg global self-esteem scale to reflect job-related aspects. They reported evidence of convergent and discriminant validity for their modified version of the Rosenberg global self-esteem scale.

Job satisfaction was measured by using the questions developed by Taylor and Bowers (1972). Franklin (1975) has reported the Taylor and Bowers questionnaire to be valid and reliable. The seven job satisfaction items were scored on a Likert-type scale of one (very dissatisfied) to five (very satisfied). The internal consistency reliability was .87.

Data Analysis

The items that comprised job satisfaction and job-related self-esteem were combined in a joint exploratory factor analysis. The results are contained in Table 1. Varimax rotation with a minimum eigen-value of one criterion was used. Some of the job-related self-esteem items loaded jointly with some of the job satisfaction items. The jointly loaded self-esteem items were excluded from further analysis. Job-related self-esteem items one, two, three, four and ten loaded separately from the job satisfaction items. For further analysis, these items were grouped together to represent the construct of job-related self-esteem. The five items that comprised job-related self-esteem had a coefficient alpha of .75.

The means and standard deviations for the items that comprise job-related self-esteem are contained in Table 2. Items worded in the negative were reverse coded. The item for which the CPAs had the highest level of job-related self-esteem was item three (All in all, I am inclined to feel that I am a failure in my job). The items for which the respondents had the lowest level of job-related self-esteem were items four and five (I am able to do things as well as most other people at my firm; At times I think I am good at my job).

LISREL has been called "the most important and influential statistical revolution to have occurred in the social sciences" (Cliff, 1983, p. 115). Covariances between the individual items that comprised job-related self-esteem, role ambiguity, role conflict, and job satisfaction served as the input matrix for the linear structural relations (LISREL) analysis. LISREL calculates a measurement model and a structural model. The

Table 1
Factor Analysis of Job-related Self-Esteem and
Job Satisfaction

	<u>Factor 1</u>	<u>Factor 2</u>	<u>Factor 3</u>
JRSE7	.75		.33
JS3	.74		.42
JRSE9	.71		
JRSE8	.70		
JS1	.64		
JS4	.63		.38
JS2	.62		.38
JRSE6	.59	.43	
JRSE2		.78	
JRSE1		.76	
JRSE4		.74	
JRSE3		.62	
JRSE5	.47	.56	
JRSE10		.56	
JS5			.80
JS6	.39		.78
JS7	.51		.67
Eigenvalues	4.4	3.1	2.5

JRSE = Job-related Self-esteem; JS = Job Satisfaction

1980).

For the measurement model, LISREL calculates lambda estimates which are analogous to factor loadings (Hughes, Price, & Marrs, 1986). Higher lambdas indicate that the questionnaire item is more strongly related to the overall construct that is being measured. For the structural model, LISREL calculates betas and gammas. Betas and gammas are standardized path coefficients which have included the effects of measurement error.

Results

Table 3 contains summary statistics (means and standard deviations) and the zero order correlations between job-related self-esteem, role ambiguity, role conflict, and job satisfaction. All of the variables were significantly related to each other except for the zero order correlation between job-related self-esteem and role conflict. The highest correlation was between job satisfaction and role ambiguity (-.65).

Table 4 contains the lambda values, betas, and gammas for the measurement and structural model. All of the t-values for the lambda estimates were greater than the rule of thumb of two proposed by Joreskog and Sorbom (1986) which indicates they are

Table 2
Means and Standard Deviations for the
Job-related Self-Esteem Items

<u>Job-related Self-Esteem Item</u>	<u>Mean</u>	<u>Standard Deviation</u>
1. I feel that I'm a person of worth, at least on an equal basis with others at my firm.	4.4	.62
2. I feel that I have a number of good qualities for my job.	4.5	.51
3. All in all, I am inclined to feel that I am a failure in my job. (reverse coded)	4.7	.50
4. I am able to do things as well as most people at my firm.	4.3	.62
5. At times I think I am good at my job.	4.3	.70

measurement model is concerned with the relationship of the observed variables (the individual questionnaire items) to the latent variables (job-related self-esteem, role ambiguity, role conflict, and job satisfaction). The structural model is concerned with the relationships among the latent variables. With a multiple indicator model, LISREL can incorporate the effects of measurement error into its analysis (Maruyama & McGarvey,

statistically significant.

Figure 2 contains the empirical model obtained from the LISREL path analysis. The arrows in Figure 2 indicate the standardized LISREL path coefficients for the direct paths between the various constructs. The chi square statistic for the overall model was 818 with 294 degrees of freedom. Smaller chi squares indicate better

Table 3
Zero Order Correlations Between the Study Variables

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>Number of items</u>	<u>Mean</u>	<u>Standard Deviation</u>
1. Job-related Self-Esteem	1.00	-.28	-.15*	.25	5	22.1	2.1
2. Role Ambiguity		1.00	.47	-.65	6	14.2	3.9
3. Role Conflict			1.00	-.43	8	22.8	5.8
4. Job Satisfaction				1.00	7	26.5	4.9

* Not significant at $< .001$.

fitting models. In the above model, a chi square of 818 divided by 294 degrees of freedom would be 2.8. This is less than the suggested amount of five by Wheaton et al. (1977) and is between the amount of two or three suggested by Carmines and McIver (1981). Table 4 also includes the goodness of fit index (GFI), and the root mean square residual (RMSR). As Joreskog and Sorbom (1986) point out, there is no statistical distribution for the GFI or RMSR. The GFI of .80 and RMSR of .10 are comparable with values reported in similar studies (e. g. Howell, Bellenger, and Wilcox, 1987).

Job-related self-esteem was directly related to role ambiguity and role conflict with standardized LISREL path coefficients of -.40 and -.23, respectively. As the levels of job-related self-esteem increased, the CPAs' levels of role ambiguity and role conflict decreased. The results support hypothesis one which states that job-related self-esteem is negatively related to role ambiguity and role conflict.

Job-related self-esteem was not directly related to job satisfaction. Job-related self-esteem was indirectly related to job satisfaction through role ambiguity and role conflict. Job-related self-esteem had an indirect path to job satisfaction through role ambiguity with a LISREL path coefficient of -.23 (-.40 * -.57). Job-related self-esteem had an indirect path to job satisfaction through role conflict with a LISREL path coefficient of -.04 (-.23 * -.19). The results support hypothesis two which states that job-related self-esteem is positively related to job satisfaction.

Role ambiguity (-.57) and role conflict (-.19) were directly related to job satisfaction. As the levels of role ambiguity and role conflict increased the CPAs' levels of job satisfaction decreased. The results support hypothesis three which states that role ambiguity and role conflict are negatively related to job satisfaction.

Conclusions

Correlations and a LISREL path analysis were used to examine the relationships between job-related self-esteem, role ambiguity, role conflict, and job satisfaction. Job-related self-esteem is not directly related to job satisfaction when the effects of role ambiguity and role conflict are controlled. Job-related self-esteem should be viewed as an independent predictor of role ambiguity/conflict for CPAs. As self-consistency theory would predict, employees with higher levels of job-related self-esteem seem to be better able to cope with role ambiguity and role conflict. Prior research has shown that self-esteem in the work place can be altered (Brockner, 1988). This study shows that individual differences such as job-related self-esteem affect the relationship between role ambiguity, role conflict, and behavioral outcome variables such as job satisfaction. As Miles (1976) pointed out, "knowledge of these individual differences is a prerequisite for developing mechanisms for managing [role] stress and for facilitating person-role fit in complex organizations" (p. 89).

Although global self-esteem has been studied extensively (see introduction section for citations), job-related self-esteem has only been rarely examined. The current study and Pierce et al. (1989) are among the few studies which have examined the correlates of employees' job-related self-esteem. Employers may be able to influence their employees levels of job satisfaction (and consequently the outcome variables that job satisfaction is related to) by influencing the levels of job-related self-esteem.

Suggestions For Future Research

As with all survey research of this type, the inferences drawn from this study must be limited by the self-report and cross-sectional characteristics of the data. Longitudinal studies would be needed to infer causality. To enhance the generalizability of this study other occupa-

Table 4
LISREL Estimates for the Model in Figure 1

Parameter	Estimate
X ₁	.48
X ₂	.39
X ₃	.29
X ₄	.35
X ₅	.29
Y ₁	.54
Y ₂	.64
Y ₃	.40
Y ₄	.65
Y ₅	.79
Y ₆	.66
Y ₇	.58
Y ₈	.53
Y ₉	.62
Y ₁₀	.80
Y ₁₁	.82
Y ₁₂	.83
Y ₁₃	.55
Y ₁₄	.52
Y ₁₅	.41
Y ₁₆	.65
Y ₁₇	.68
Y ₁₈	.59
Y ₁₉	.57
Y ₂₀	.73
Y ₂₁	.83
BE ₃₁	-.57
BE ₃₂	-.19
GA ₁₁	-.40
GA ₂₁	-.23
GA ₃₁	.11*

Chi square with 294 degrees of freedom is 818.0

Goodness of Fit Index is .80

Root Mean Square Residual is .10

*t-value less than 2.00

tional groups should be studied.

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